

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended August 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	195,163,790	136,030,839	59,132,951
	Adjustments			
	Adjusted Net Operating Income (Loss)	195,163,790	136,030,839	59,132,951
E-APL	Electric Net Rate Base	3,213,586,199	2,149,323,320	1,064,262,879
	<b>RATE OF RETURN</b>	<b>6.073%</b>	<b>6.329%</b>	<b>5.556%</b>

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

RESULTS OF OPERATIONS			Report ID: <b>E-ALL-12E</b>	AVISTA UTILITIES		
<b>ELECTRIC ALLOCATION PERCENTAGES</b>						
For Twelve Months Ended August 31, 2023 Ending Balance Basis						

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	09-01-2022 thru 08-31-2023	43,939,222 100.000%	28,620,344 65.136%	15,318,878 34.864%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		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
		<b>Total</b>		<b>179,935,971</b>	<b>139,817,382</b>	<b>27,954,657</b>	<b>12,163,932</b>
		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
		<b>Total</b>		<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>280.446%</b>	<b>82.832%</b>	<b>36.721%</b>
		Average (CD AA)		100.000%	70.112%	20.708%	9.180%

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

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%

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance 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	8-01-2023 thru 08-31-2023	1,573,542,408	1,082,062,391	491,480,017	
		Percent		100.000%	68.766%	31.234%	
11		Book Depreciation	09-01-2022 thru 08-31-2023	150,084,421	99,765,797	50,318,624	
		Percent		100.000%	66.473%	33.527%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended August 31, 2023  
 Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	8-01-2023 thru 08-31-2023	3,654,395,112 100.000%	2,433,701,194 66.597%	1,220,693,918 33.403%
13	E-PLT	Net Electric General Plant Percent	8-01-2023 thru 08-31-2023	290,719,210 100.000%	197,032,914 67.774%	93,686,296 32.226%
14		Net Allocated Schedule M's Percent	09-01-2022 thru 08-31-2023	-141,818,327 100.000%	-95,400,281 67.269%	-46,418,046 32.731%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended August 31, 2023		
Ending Balance 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	425,547,019	0	425,547,019	291,039,573	0	291,039,573	134,507,446	0	134,507,446
99	442200	Commercial - Firm & Int.	341,653,766	0	341,653,766	249,810,132	0	249,810,132	91,843,634	0	91,843,634
1	442300	Industrial	119,100,493	0	119,100,493	64,774,363	0	64,774,363	54,326,130	0	54,326,130
99	444000	Public Street & Highway Lighting	7,790,057	0	7,790,057	5,010,342	0	5,010,342	2,779,715	0	2,779,715
99	448000	Interdepartmental Revenue	1,595,632	0	1,595,632	1,342,380	0	1,342,380	253,252	0	253,252
99	499XXX	Unbilled Revenue	(10,198,638)	0	(10,198,638)	(6,123,322)	0	(6,123,322)	(4,075,316)	0	(4,075,316)
TOTAL SALES TO ULTIMATE CUSTOMERS			885,488,329	0	885,488,329	605,853,468	0	605,853,468	279,634,861	0	279,634,861
1	447XXX	Sales for Resale	0	254,079,894	254,079,894	0	163,627,452	163,627,452	0	90,452,442	90,452,442
TOTAL SALES OF ELECTRICITY			885,488,329	254,079,894	1,139,568,223	605,853,468	163,627,452	769,480,920	279,634,861	90,452,442	370,087,303
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(134,000)	0	(134,000)	(134,000)	0	(134,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	130,570	0	130,570	43,980	0	43,980	86,590	0	86,590
1	453000	Sales of Water & Water Power	0	622,000	622,000	0	400,568	400,568	0	221,432	221,432
1	454000	Rent from Electric Property	4,550,596	205,295	4,755,891	2,746,175	132,210	2,878,385	1,804,421	73,085	1,877,506
1	454100	Rent from Trnsmission Joint Use	26,091	0	26,091	10,616	0	10,616	15,475	0	15,475
1	456XXX	Other Electric Revenues	(7,622,954)	33,273,610	25,650,656	(6,012,528)	21,428,205	15,415,677	(1,610,426)	11,845,405	10,234,979
TOTAL OTHER OPERATING REVENUE			(3,049,697)	34,100,905	31,051,208	(3,345,757)	21,960,983	18,615,226	296,060	12,139,922	12,435,982
TOTAL ELECTRIC REVENUE			882,438,632	288,180,799	1,170,619,431	602,507,711	185,588,435	788,096,146	279,930,921	102,592,364	382,523,285

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For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	178,022	178,022	0	114,646	114,646	0	63,376	63,376
1	501XXX	Fuel	0	44,597,412	44,597,412	0	28,720,733	28,720,733	0	15,876,679	15,876,679
1	502000	Steam Expense	0	4,094,952	4,094,952	0	2,637,149	2,637,149	0	1,457,803	1,457,803
1	505000	Electric Expense	0	710,565	710,565	0	457,604	457,604	0	252,961	252,961
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,119,354	6,119,354	0	3,940,864	3,940,864	0	2,178,490	2,178,490
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	1,566,238	0	1,566,238	1,028,117	0	1,028,117	538,121	0	538,121
		MAINTENANCE									
1	510000	Supervision & Engineering	0	494,402	494,402	0	318,395	318,395	0	176,007	176,007
1	511000	Structures	0	866,185	866,185	0	557,823	557,823	0	308,362	308,362
1	512000	Boiler Plant	0	7,231,959	7,231,959	0	4,657,382	4,657,382	0	2,574,577	2,574,577
1	513000	Electric Plant	0	855,439	855,439	0	550,903	550,903	0	304,536	304,536
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,507,193	1,507,193	0	970,632	970,632	0	536,561	536,561
		TOTAL STEAM POWER GENERATION EXP	1,566,238	66,655,483	68,221,721	1,028,117	42,926,131	43,954,248	538,121	23,729,352	24,267,473
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,952,402	2,952,402	0	1,901,347	1,901,347	0	1,051,055	1,051,055
1	536000	Water for Power	0	1,436,623	1,436,623	0	925,185	925,185	0	511,438	511,438
1	537000	Hydraulic Expense	5,689,448	3,675,641	9,365,089	3,733,985	2,367,113	6,101,098	1,955,463	1,308,528	3,263,991
1	538000	Electric Expense	0	7,066,205	7,066,205	0	4,550,636	4,550,636	0	2,515,569	2,515,569
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,830,803	1,830,803	0	1,179,037	1,179,037	0	651,766	651,766
1	540000	Rent	0	1,681,457	1,681,457	0	1,082,858	1,082,858	0	598,599	598,599
1	540100	MT Trust Funds Land Settlement Rents	5,793,333	0	5,793,333	3,751,834	0	3,751,834	2,041,499	0	2,041,499
		MAINTENANCE									
1	541000	Supervision & Engineering	0	758,777	758,777	0	488,652	488,652	0	270,125	270,125
1	542000	Structures	0	1,092,803	1,092,803	0	703,765	703,765	0	389,038	389,038
1	543000	Reservoirs, Dams, & Waterways	0	1,004,222	1,004,222	0	646,719	646,719	0	357,503	357,503
1	544000	Electric Plant	0	3,185,759	3,185,759	0	2,051,629	2,051,629	0	1,134,130	1,134,130
1	545000	Miscellaneous Hydraulic Plant	0	771,513	771,513	0	496,854	496,854	0	274,659	274,659
		TOTAL HYDRO POWER GENERATION EXP	11,482,781	25,456,205	36,938,986	7,485,819	16,393,795	23,879,614	3,996,962	9,062,410	13,059,372
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	871,073	871,073	0	560,971	560,971	0	310,102	310,102
1	547XXX	Fuel	0	154,789,887	154,789,887	0	99,684,687	99,684,687	0	55,105,200	55,105,200
1	548000	Generation Expense	0	3,277,555	3,277,555	0	2,110,745	2,110,745	0	1,166,810	1,166,810
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	801,608	801,608	0	516,236	516,236	0	285,372	285,372
1	550000	Rent	0	76,210	76,210	0	49,079	49,079	0	27,131	27,131
		MAINTENANCE									
1	551000	Supervision & Engineering	0	775,655	775,655	0	499,522	499,522	0	276,133	276,133
1	552000	Structures	0	153,385	153,385	0	98,780	98,780	0	54,605	54,605
1	553000	Generating & Electric Equipment	0	2,640,921	2,640,921	0	1,700,753	1,700,753	0	940,168	940,168
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	523,236	523,236	0	336,964	336,964	0	186,272	186,272
		TOTAL OTHER POWER GENERATION EXP	0	163,909,530	163,909,530	0	105,557,737	105,557,737	0	58,351,793	58,351,793



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For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,148,562	224,527,189	234,675,751	0	144,595,510	144,595,510	10,148,562	79,931,679	90,080,241
1	556000	System Control & Load Dispatching	0	849,935	849,935	0	547,358	547,358	0	302,577	302,577
E-557	557XXX	Other Expense	(51,215,032)	44,405,962	(6,809,070)	(41,728,359)	28,597,440	(13,130,919)	(9,486,673)	15,808,522	6,321,849
TOTAL OTHER POWER SUPPLY EXPENSE			(41,066,470)	269,783,086	228,716,616	(41,728,359)	173,740,308	132,011,949	661,889	96,042,778	96,704,667
TOTAL PRODUCTION OPERATING EXP			(28,017,451)	525,804,304	497,786,853	(33,214,423)	338,617,971	305,403,548	5,196,972	187,186,333	192,383,305
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,043,236	2,043,236	0	1,315,844	1,315,844	0	727,392	727,392
1	561000	Load Dispatching	0	3,016,632	3,016,632	0	1,942,711	1,942,711	0	1,073,921	1,073,921
1	562000	Station Expense	0	437,605	437,605	0	281,818	281,818	0	155,787	155,787
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	458,419	458,419	0	295,222	295,222	0	163,197	163,197
1	565XXX	Transmission of Electricity by Others	0	20,186,817	20,186,817	0	13,000,310	13,000,310	0	7,186,507	7,186,507
1	566000	Miscellaneous Transmission Expense	0	4,027,879	4,027,879	0	2,593,954	2,593,954	0	1,433,925	1,433,925
1	567000	Rent	0	96,642	96,642	0	62,237	62,237	0	34,405	34,405
MAINTENANCE											
1	568000	Supervision & Engineering	1,520	408,014	409,534	59	262,761	262,820	1,461	145,253	146,714
1	569000	Structures	25,069	648,360	673,429	(3,950)	417,544	413,594	29,019	230,816	259,835
1	570000	Station Equipment	0	1,201,180	1,201,180	0	773,560	773,560	0	427,620	427,620
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	20,387	2,336,846	2,357,233	6,185	1,504,929	1,511,114	14,202	831,917	846,119
1	572000	Underground Lines	0	966	966	0	622	622	0	344	344
1	573000	Service Miscellaneous	4,648	98,444	103,092	4,648	63,398	68,046	0	35,046	35,046
TOTAL TRANSMISSION OPERATING EXP			51,624	34,961,040	35,012,664	6,942	22,514,910	22,521,852	44,682	12,446,130	12,490,812

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For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,766,414	31,692,754	47,459,168	11,413,528	20,410,134	31,823,662	4,352,886	11,282,620	15,635,506
E-DEPX		Depreciation Expense-Transmission	797,683	19,795,230	20,592,913	521,346	12,748,128	13,269,474	276,337	7,047,102	7,323,439
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,179,945	1,179,945	0	759,885	759,885	0	420,060	420,060
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	239,651	0	239,651	239,651	0	239,651	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	2,020,883	0	2,020,883	1,043,939	0	1,043,939	976,944	0	976,944
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
99	407360	Amortization of CS2 & COLSTRIP O&M	970,836	0	970,836	0	0	0	970,836	0	970,836
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	370,219	0	370,219	290,481	0	290,481	79,738	0	79,738
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,888,767)	0	(2,888,767)	(1,474,013)	0	(1,474,013)	(1,414,754)	0	(1,414,754)
99	407434	EIM Deferred O&M	(742,564)	0	(742,564)	0	0	0	(742,564)	0	(742,564)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,389,568)	0	(16,389,568)	(11,144,886)	0	(11,144,886)	(5,244,682)	0	(5,244,682)
99	407451	Deferral CEIP	(650,976)	0	(650,976)	(650,976)	0	(650,976)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(893,048)	0	(893,048)	0	0	0	(893,048)	0	(893,048)
99	407494	Amortization of Schedule 98 REC Rev	147,670	0	147,670	147,670	0	147,670	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,301,881	18,301,881	0	11,786,411	11,786,411	0	6,515,470	6,515,470
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,139,898)	72,078,199	67,938,301	(1,652,234)	46,418,361	44,766,127	(2,487,664)	25,659,838	23,172,174
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(32,105,725)	632,843,543	600,737,818	(34,859,715)	407,551,242	372,691,527	2,753,990	225,292,301	228,046,291

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,400,951	2,897,433	4,298,384	1,015,414	1,887,272	2,902,686	385,537	1,010,161	1,395,698
3	582000	Station Expense	852,134	104,870	957,004	566,115	68,308	634,423	286,019	36,562	322,581
3	583000	Overhead Line Expense	1,823,777	1,298,683	3,122,460	1,168,114	845,910	2,014,024	655,663	452,773	1,108,436
3	584000	Underground Line Expense	1,699,957	0	1,699,957	985,783	0	985,783	714,174	0	714,174
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,969	0	1,969	1,841	0	1,841	128	0	128
3	586000	Meter Expense	2,216,044	30,541	2,246,585	1,888,972	19,893	1,908,865	327,072	10,648	337,720
3	587000	Customer Installations Expense	777,477	54,693	832,170	492,629	35,625	528,254	284,848	19,068	303,916
3	588000	Miscellaneous Distribution Expense	5,534,622	4,073,829	9,608,451	4,169,040	2,653,529	6,822,569	1,365,582	1,420,300	2,785,882
3	589000	Rent	0	124,576	124,576	0	81,144	81,144	0	43,432	43,432
		MAINTENANCE:									
3	590000	Supervision & Engineering	253,444	1,152,209	1,405,653	148,479	750,503	898,982	104,965	401,706	506,671
3	591000	Structures	379,103	11,240	390,343	227,530	7,321	234,851	151,573	3,919	155,492
3	592000	Station Equipment	801,219	72,128	873,347	483,394	46,981	530,375	317,825	25,147	342,972
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,411,769	760	26,412,529	16,115,587	495	16,116,082	10,296,182	265	10,296,447
3	594000	Underground Lines	812,302	0	812,302	583,566	0	583,566	228,736	0	228,736
3	595000	Line Transformers	485,068	0	485,068	388,503	0	388,503	96,565	0	96,565
3	596000	Street Light & Signal System Maintenance Exp	119,700	0	119,700	97,075	0	97,075	22,625	0	22,625
3	597000	Meters	36,262	0	36,262	29,747	0	29,747	6,515	0	6,515
3	598000	Miscellaneous Distribution Expense	333,427	879,950	1,213,377	258,557	573,164	831,721	74,870	306,786	381,656
		TOTAL DISTRIBUTION OPERATING EXP	43,939,225	10,700,912	54,640,137	28,620,346	6,970,145	35,590,491	15,318,879	3,730,767	19,049,646
E-DEPX		Depreciation Expense-Distribution	59,113,400	85,648	59,199,048	38,898,604	55,788	38,954,392	20,214,796	29,860	20,244,656
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,180	0	115,180	115,180	0	115,180	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,816,810	0	55,816,810	50,762,793	0	50,762,793	5,054,017	0	5,054,017
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	115,045,390	85,648	115,131,038	89,776,577	55,788	89,832,365	25,268,813	29,860	25,298,673
		TOTAL DISTRIBUTION EXPENSES	158,984,615	10,786,560	169,771,175	118,396,923	7,025,933	125,422,856	40,587,692	3,760,627	44,348,319

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	136,463	136,463	0	88,769	88,769	0	47,694	47,694
2	902000	Meter Reading Expenses	567,740	135,926	703,666	391,300	88,420	479,720	176,440	47,506	223,946
2	903XXX	Customer Records & Collection Expenses	955,869	7,449,769	8,405,638	479,767	4,846,075	5,325,842	476,102	2,603,694	3,079,796
2	904000	Uncollectible Accounts	292,880	0	292,880	(183,564)	0	(183,564)	476,444	0	476,444
2	905000	Misc Customer Accounts	0	381,109	381,109	0	247,911	247,911	0	133,198	133,198
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>1,816,489</b>	<b>8,103,267</b>	<b>9,919,756</b>	<b>687,503</b>	<b>5,271,175</b>	<b>5,958,678</b>	<b>1,128,986</b>	<b>2,832,092</b>	<b>3,961,078</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	31,260,693	265,548	31,526,241	23,543,257	172,739	23,715,996	7,717,436	92,809	7,810,245
2	909000	Advertising	191,637	840,890	1,032,527	161,483	546,999	708,482	30,154	293,891	324,045
2	910000	Misc Customer Service & Info Exp	0	224,340	224,340	0	145,933	145,933	0	78,407	78,407
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>31,452,330</b>	<b>1,330,778</b>	<b>32,783,108</b>	<b>23,704,740</b>	<b>865,671</b>	<b>24,570,411</b>	<b>7,747,590</b>	<b>465,107</b>	<b>8,212,697</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	37,880	0	37,880	37,880	0	37,880	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>37,880</b>	<b>0</b>	<b>37,880</b>	<b>37,880</b>	<b>0</b>	<b>37,880</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	965,676	31,361,763	32,327,439	452,222	20,994,505	21,446,727	513,454	10,367,258	10,880,712
4	921000	Office Supplies & Expenses	1,655	4,137,005	4,138,660	951	2,769,435	2,770,386	704	1,367,570	1,368,274
4	922000	Admin Exp Transferred--Credit	0	(108,007)	(108,007)	0	(72,303)	(72,303)	0	(35,704)	(35,704)
4	923000	Outside Services Employed	1,354,431	14,784,004	16,138,435	1,320,592	9,896,856	11,217,448	33,839	4,887,148	4,920,987
4	924000	Property Insurance Premium	0	2,683,511	2,683,511	0	1,796,423	1,796,423	0	887,088	887,088
4	925XXX	Injuries and Damages	3,533,899	7,317,165	10,851,064	2,381,020	4,898,330	7,279,350	1,152,879	2,418,835	3,571,714
4	926XXX	Employee Pensions and Benefits	11,806,022	24,643,042	36,449,064	7,970,844	16,496,792	24,467,636	3,835,178	8,146,250	11,981,428
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,333,351	4,531,113	7,864,464	2,326,164	2,918,037	5,244,201	1,007,187	1,613,076	2,620,263
4	930000	Miscellaneous General Expenses	202,441	4,499,827	4,702,268	173,653	3,012,319	3,185,972	28,788	1,487,508	1,516,296
4	931000	Rents	8,400	852,512	860,912	0	570,697	570,697	8,400	281,815	290,215
4	935000	Maintenance of General Plant	2,038,123	12,833,018	14,871,141	1,454,202	8,590,807	10,045,009	583,921	4,242,211	4,826,132
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>23,245,198</b>	<b>107,534,953</b>	<b>130,780,151</b>	<b>16,079,648</b>	<b>71,871,898</b>	<b>87,951,546</b>	<b>7,165,550</b>	<b>35,663,055</b>	<b>42,828,605</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	4,004,103	18,829,188	22,833,291	3,113,445	12,604,823	15,718,268	890,658	6,224,365	7,115,023
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	4,063,669	39,008,271	43,071,940	4,063,669	26,113,307	30,176,976	0	12,894,964	12,894,964
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,416,582	0	2,416,582	2,416,582	0	2,416,582	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,537,056	0	1,537,056	1,537,056	0	1,537,056	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	351,798	1,745,522	2,097,320	291,634	1,162,465	1,454,099	60,164	583,057	643,221
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	3,931,746	0	3,931,746	3,931,746	0	3,931,746	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	500,000	0	500,000	500,000	0	500,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(311,877)	0	(311,877)	(311,877)	0	(311,877)	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	(822,407)	0	(822,407)	(822,407)	0	(822,407)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	2,249,580	0	2,249,580	2,249,580	0	2,249,580	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(12,352,268)	0	(12,352,268)	(6,380,798)	0	(6,380,798)	(5,971,470)	0	(5,971,470)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(108,340)	0	(108,340)	(108,340)	0	(108,340)	0	0	0
99	407493	Amortization-Remand Residual Balance	(85,068)	0	(85,068)	(85,068)	0	(85,068)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,113,083	5,379,148	6,492,231	770,601	3,600,963	4,371,564	342,482	1,778,185	2,120,667
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,898,826)	65,682,913	63,784,087	5,502,565	43,963,881	49,466,446	(7,401,391)	21,719,032	14,317,641
		TOTAL ADMIN & GENERAL EXPENSES	21,346,372	173,217,866	194,564,238	21,582,213	115,835,779	137,417,992	(235,841)	57,382,087	57,146,246
		TOTAL EXPENSES BEFORE FIT	181,531,961	826,282,014	1,007,813,975	129,549,544	536,549,800	666,099,344	51,982,417	289,732,214	341,714,631
		NET OPERATING INCOME (LOSS) BEFORE FIT			162,805,456			121,996,802			40,808,654
E-FIT		FEDERAL INCOME TAX			(12,926,221)			(7,966,360)			(4,959,861)
E-FIT		DEFERRED FEDERAL INCOME TAX			(18,947,325)			(5,755,474)			(13,191,851)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			195,163,790			136,030,839			59,132,951

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%	65.136%	34.864%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	109,750	1,531,127	1,640,877	79,940	986,046	1,065,986	29,810	545,081	574,891
1	456010	Other Electric Rev-Financial	0	(58,223,612)	(58,223,612)	0	(37,496,006)	(37,496,006)	0	(20,727,606)	(20,727,606)
1	456015	Other Electric Rev-CT Fuel Sales	0	41,198,697	41,198,697	0	26,531,961	26,531,961	0	14,666,736	14,666,736
1	456016	Other Electric Rev-Resource Opt	0	3,847,230	3,847,230	0	2,477,616	2,477,616	0	1,369,614	1,369,614
1	456017	Other Electric Rev-Non Resource	0	120,966	120,966	0	77,902	77,902	0	43,064	43,064
1	456018	Other Electric Rev-Extraction	0	341,126	341,126	0	219,685	219,685	0	121,441	121,441
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	394,775	6,078	400,853	271,973	3,914	275,887	122,802	2,164	124,966
1	456100	Transmission Revenue of Others	0	30,211,418	30,211,418	0	19,456,153	19,456,153	0	10,755,265	10,755,265
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,222,523	1,222,523	0	787,305	787,305	0	435,218	435,218
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	(17,170,741)	0	(17,170,741)	(10,189,521)	0	(10,189,521)	(6,981,220)	0	(6,981,220)
1	456329	Amortization Res Decoupling Deferral	11,630,054	0	11,630,054	6,405,020	0	6,405,020	5,225,034	0	5,225,034
1	456338	Non-res Decoupling Deferred Rev	317,084	0	317,084	708,244	0	708,244	(391,160)	0	(391,160)
1	456339	Amortization Non-res Decoupling	(3,250,182)	0	(3,250,182)	(3,416,753)	0	(3,416,753)	166,571	0	166,571
1	456380	Other Electric Revenue-Clearwater	319,946	0	319,946	0	0	0	319,946	0	319,946
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,273,009)	(4,273,009)	0	(2,751,818)	(2,751,818)	0	(1,521,191)	(1,521,191)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,273,009	4,273,009	0	2,751,818	2,751,818	0	1,521,191	1,521,191
1	456730	Other Elec Rev-Intraco Thermal	0	8,664,530	8,664,530	0	5,579,957	5,579,957	0	3,084,573	3,084,573
TOTAL ACCOUNT 456			(7,622,954)	33,273,611	25,650,657	(6,012,528)	21,428,205	15,415,677	(1,610,426)	11,845,406	10,234,980

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	194,405,696	194,405,696	0	125,197,268	125,197,268	0	69,208,428	69,208,428
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,499,888	1,499,888	0	965,928	965,928	0	533,960	533,960
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,148,562	0	10,148,562	0	0	0	10,148,562	0	10,148,562
1	555550	Non Monetary - Exchange Power	0	(34,314)	(34,314)	0	(22,098)	(22,098)	0	(12,216)	(12,216)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,882,323	4,882,323	0	3,144,216	3,144,216	0	1,738,107	1,738,107
1	555710	Intercompany Purchase	0	1,222,523	1,222,523	0	787,305	787,305	0	435,218	435,218
1	555740	Purchased Power - EIM	0	22,551,073	22,551,073	0	14,522,891	14,522,891	0	8,028,182	8,028,182
TOTAL ACCOUNT 555			10,148,562	224,527,189	234,675,751	0	144,595,510	144,595,510	10,148,562	79,931,679	90,080,241

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	34,779	6,163,197	6,197,976	34,779	3,969,099	4,003,878	0	2,194,098	2,194,098
1	557010	Other Power Supply Expense - Financial	0	(23,126,988)	(23,126,988)	0	(14,893,780)	(14,893,780)	0	(8,233,208)	(8,233,208)
1	557018	Merchandise Processing Fee	0	48,540	48,540	0	31,260	31,260	0	17,280	17,280
1	557150	Fuel - Economic Dispatch	0	16,491,593	16,491,593	0	10,620,586	10,620,586	0	5,871,007	5,871,007
1	557160	Power Supply Expense - Miscellaneous	0	870,513	870,513	0	560,610	560,610	0	309,903	309,903
99	557161	Unbilled Add-Ons	1,136,994	0	1,136,994	1,372,202	0	1,372,202	(235,208)	0	(235,208)
1	557165	Other Resource Costs-CAISO Charges	0	817,747	817,747	0	526,629	526,629	0	291,118	291,118
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,436	205,436	0	113,564	113,564
1	557170	Broker Fees - Power	0	757,553	757,553	0	487,864	487,864	0	269,689	269,689
1	557171	REC Broker Fees	0	41,095	41,095	0	26,465	26,465	0	14,630	14,630
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,418,675	0	1,418,675	1,418,675	0	1,418,675	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(45,158,867)	0	(45,158,867)	(45,158,867)	0	(45,158,867)	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	2,132,727	0	2,132,727	2,132,727	0	2,132,727	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,438,063	0	1,438,063	1,438,063	0	1,438,063	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,463,436)	0	(3,463,436)	(3,463,436)	0	(3,463,436)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(14,841,123)	0	(14,841,123)	0	0	0	(14,841,123)	0	(14,841,123)
99	557390	Idaho PCA Amortization	5,268,478	0	5,268,478	0	0	0	5,268,478	0	5,268,478
1	557395	Optional Renewable Power Expense Offset	0	1,866	1,866	0	1,202	1,202	0	664	664
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,338,612	5,338,612	0	3,438,066	3,438,066	0	1,900,546	1,900,546
1	557711	Turbine Gas Bookout Offset	0	(5,338,612)	(5,338,612)	0	(3,438,066)	(3,438,066)	0	(1,900,546)	(1,900,546)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	42,021,846	42,021,846	0	27,062,069	27,062,069	0	14,959,777	14,959,777
TOTAL ACCOUNT 557			(51,215,032)	44,405,962	(6,809,070)	(41,728,359)	28,597,440	(13,130,919)	(9,486,673)	15,808,522	6,321,849

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	494,314	265,548	759,862	413,931	172,739	586,670	80,383	92,809	173,192
99	908600	Public Purpose Tariff Rider Expense Offset	31,436,037	0	31,436,037	23,518,311	0	23,518,311	7,917,726	0	7,917,726
99	908610	Limited Income Tax Refund Program	139,028	0	139,028	139,028	0	139,028	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(808,686)	0	(808,686)	(528,013)	0	(528,013)	(280,673)	0	(280,673)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>31,260,693</b>	<b>265,548</b>	<b>31,526,241</b>	<b>23,543,257</b>	<b>172,739</b>	<b>23,715,996</b>	<b>7,717,436</b>	<b>92,809</b>	<b>7,810,245</b>

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: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended August 31, 2023 Ending Balance 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	3,213,586,199	2,149,323,320	1,064,262,879
	Interest Deduction for FIT Calculation	86,316,717	57,709,331	28,607,386
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended August 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,170,619,431	788,096,146	382,523,285
E-OPS	Less: Operating & Maintenance Expense	760,960,549	482,034,406	278,926,143
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	166,242,504	117,144,170	49,098,334
E-OTX	Less: Taxes Other than FIT	80,610,922	66,920,768	13,690,154
	Net Operating Income Before FIT	162,805,456	121,996,802	40,808,654
E-INT	Less: Interest Expense	86,316,717	57,709,331	28,607,386
E-OTX	Less: ID ITC Deferred & Amortization	(9,271)	0	(9,271)
E-SCM	Plus: Schedule M Adjustments	(138,032,903)	(102,222,519)	(35,810,384)
	Taxable Net Operating Income	(61,553,435)	(37,935,048)	(23,618,387)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(12,926,221)	(7,966,360)	(4,959,861)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(12,926,221)	(7,966,360)	(4,959,861)
E-DTE	Deferred FIT	20,890,055	16,298,947	4,591,108
E-DTE	Customer Tax Credit Amortization	(39,837,380)	(22,054,421)	(17,782,959)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(32,358,334)	(14,034,037)	(18,324,297)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		83,860,450	111,311,822	195,172,272	58,125,773	73,174,389	131,300,162	25,734,677	38,137,433	63,872,110
12	997001 Contributions In Aid of Construction		0	14,909,987	14,909,987	0	9,929,604	9,929,604	0	4,980,383	4,980,383
12	997002 Injuries and Damages		0	57,000	57,000	0	37,960	37,960	0	19,040	19,040
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	(208,063)	(208,063)	0	(138,564)	(138,564)	0	(69,499)	(69,499)
99	997007 Idaho PCA		(10,315,210)	0	(10,315,210)	0	0	0	(10,315,210)	0	(10,315,210)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	331,876	331,876	0	221,019	221,019	0	110,857	110,857
99	997018 DSM Tariff Rider		(3,977,627)	64	(3,977,563)	(5,197,979)	43	(5,197,936)	1,220,352	21	1,220,373
12	997020 FAS87 Current Pension Accrual		0	(1,522,192)	(1,522,192)	0	(1,013,734)	(1,013,734)	0	(508,458)	(508,458)
12	997027 Uncollectibles		(425,378)	(2,990,268)	(3,415,646)	(1,085,016)	(1,991,429)	(3,076,445)	659,638	(998,839)	(339,201)
99	997031 Decoupling Mechanism		8,473,785	0	8,473,785	6,493,010	0	6,493,010	1,980,775	0	1,980,775
12	997032 Interest Rate Swaps		0	9,623,483	9,623,483	0	6,408,951	6,408,951	0	3,214,532	3,214,532
99	997033 BPA Residential Exchange		(682,300)	0	(682,300)	(555,470)	0	(555,470)	(126,830)	0	(126,830)
99	997034 Montana Hydro Settlement		(3,766,353)	0	(3,766,353)	(2,468,231)	0	(2,468,231)	(1,298,122)	0	(1,298,122)
99	997035 Leases		0	173,622	173,622	0	116,228	116,228	0	57,394	57,394
99	997043 Washington Deferred Power Costs		(40,617,195)	0	(40,617,195)	(40,617,195)	0	(40,617,195)	0	0	0
12	997044 Non-Monetary Power Costs		0	(34,314)	(34,314)	0	(22,852)	(22,852)	0	(11,462)	(11,462)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(6,806,912)	(6,806,912)	0	(4,533,199)	(4,533,199)	0	(2,273,713)	(2,273,713)
12	997049 Tax Depreciation		0	(173,612,415)	(173,612,415)	0	(115,620,660)	(115,620,660)	0	(57,991,755)	(57,991,755)
99	997058 Colstrip Community Fund		500,000	0	500,000	500,000	0	500,000	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,085	884,085	0	588,774	588,774	0	295,311	295,311
99	997065 Amortization - Unbilled Revenue Add-Ins		869,887	0	869,887	1,319,612	0	1,319,612	(449,725)	0	(449,725)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	24,702,480	24,702,480	0	16,451,111	16,451,111	0	8,251,369	8,251,369
12	997081 Deferred Compensation		0	(59,698)	(59,698)	0	(39,757)	(39,757)	0	(19,941)	(19,941)
4	997082 Meal Disallowances		0	524,401	524,401	0	351,050	351,050	0	173,351	173,351
12	997083 Paid Time Off		0	631,573	631,573	0	420,609	420,609	0	210,964	210,964
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		77,788	0	77,788	0	0	0	77,788	0	77,788
99	997095 WA REC Deferral		(2,025,373)	0	(2,025,373)	(2,025,373)	0	(2,025,373)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	21,790	21,790	0	10,929	10,929
99	997098 Provision for Rate Refund		(85,068)	0	(85,068)	(85,068)	0	(85,068)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(141,061)	(141,061)	0	(93,942)	(93,942)	0	(47,119)	(47,119)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(92,432,535)	(92,432,535)	0	(61,557,295)	(61,557,295)	0	(30,875,240)	(30,875,240)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(16,415,660)	0	(16,415,660)	(16,415,660)	0	(16,415,660)	0	0	0
99	997110 FISERVE		77,798	113,164	190,962	0	75,364	75,364	77,798	37,800	115,598
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,483)	(106,483)	0	(53,408)	(53,408)
12	997114 AFUDC Debt CWIP		0	(1,599,824)	(1,599,824)	0	(1,065,435)	(1,065,435)	0	(534,389)	(534,389)
99	997115 AFUDC Equity DFIT Deferral		(311,877)	0	(311,877)	(311,877)	0	(311,877)	0	0	0
99	997117 Colstrip Plant Adjustment		(4,331,240)	0	(4,331,240)	(2,918,202)	0	(2,918,202)	(1,413,038)	0	(1,413,038)
99	997119 AFUDC Tax CPI		0	10,236,762	10,236,762	0	6,817,376	6,817,376	0	3,419,386	3,419,386
99	997120 Transportation Tax Disallowance		0	53,291	53,291	0	35,490	35,490	0	17,801	17,801

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(822,407)	0	(822,407)	(822,407)	0	(822,407)	0	0	0
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	2,249,580	0	2,249,580	2,249,580	0	2,249,580	0	0	0
99	997126	Prepaid Expenses	0	(670,767)	(670,767)	0	(446,711)	(446,711)	0	(224,056)	(224,056)
99	997127	CARES Act SS Deferral	0	(1,451,414)	(1,451,414)	0	(966,598)	(966,598)	0	(484,816)	(484,816)
99	997128	Meters Expensed	0	(4,384,759)	(4,384,759)	0	(2,920,118)	(2,920,118)	0	(1,464,641)	(1,464,641)
99	997129	Mixed Service Costs (IDD#5)	0	(29,633,333)	(29,633,333)	0	(19,734,911)	(19,734,911)	0	(9,898,422)	(9,898,422)
99	997130	Wild Fire Resiliency Deferral	(8,574,830)	0	(8,574,830)	(2,603,360)	0	(2,603,360)	(5,971,470)	0	(5,971,470)
99	997132	Battery Storage Deferral	73,884	0	73,884	73,884	0	73,884	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	(750,400)	0	(750,400)	(750,400)	0	(750,400)	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	134,000	0	134,000	134,000	0	134,000	0	0	0
99	997137	CEIP	(650,976)	0	(650,976)	(650,976)	0	(650,976)	0	0	0
99	997138	Intervenor Funding	(108,651)	0	(108,651)	(108,651)	0	(108,651)	0	0	0
99	997139	Pension Settlement	0	302,789	302,789	0	201,648	201,648	0	101,141	101,141
99	997140	Insurance Balancing	(108,340)	0	(108,340)	(108,340)	0	(108,340)	0	0	0
99	997141	CCA	1,566,238	0	1,566,238	1,028,117	0	1,028,117	538,121	0	538,121
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>3,785,425</b>	<b>(141,818,328)</b>	<b>(138,032,903)</b>	<b>(6,822,237)</b>	<b>(95,400,282)</b>	<b>(102,222,519)</b>	<b>10,607,662</b>	<b>(46,418,046)</b>	<b>(35,810,384)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.597%	33.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended August 31, 2023  
Ending Balance Basis

Report ID:  
**E-DTE-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
ef/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	10,110,023	10,110,023	0	6,732,972	6,732,972	0	3,377,051	3,377,051
99	410100	Deferred Federal Income Tax Expense - Washington	13,550,826	0	13,550,826	13,550,826	0	13,550,826	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,486,639	0	3,486,639	0	0	0	3,486,639	0	3,486,639
	410100	Total	17,037,465	10,110,023	27,147,488	13,550,826	6,732,972	20,283,798	3,486,639	3,377,051	6,863,690
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,395,186)	(9,395,186)	0	(6,256,705)	(6,256,705)	0	(3,138,481)	(3,138,481)
99	411100	Deferred Federal Income Tax Expense - Washington	(418,164)	0	(418,164)	(418,164)	0	(418,164)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(582,572)	0	(582,572)	0	0	0	(582,572)	0	(582,572)
	411100	Total	(1,000,736)	(9,395,186)	(10,395,922)	(418,164)	(6,256,705)	(6,674,869)	(582,572)	(3,138,481)	(3,721,053)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	2,690,018	0	2,690,018	2,690,018	0	2,690,018	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,448,471	0	1,448,471	0	0	0	1,448,471	0	1,448,471
	410193	Total	4,138,489	0	4,138,489	2,690,018	0	2,690,018	1,448,471	0	1,448,471
<b>Total Deferred Federal Income Tax Expense</b>			<b>20,175,218</b>	<b>714,837</b>	<b>20,890,055</b>	<b>15,822,680</b>	<b>476,267</b>	<b>16,298,947</b>	<b>4,352,538</b>	<b>238,570</b>	<b>4,591,108</b>
99	411193	Customer Tax Credit Amortization - Washington	(22,054,421)	0	(22,054,421)	(22,054,421)	0	(22,054,421)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(17,782,959)	0	(17,782,959)	0	0	0	(17,782,959)	0	(17,782,959)
	411193	Total	(39,837,380)	0	(39,837,380)	(22,054,421)	0	(22,054,421)	(17,782,959)	0	(17,782,959)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%		66.597%		33.403%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	59,780	59,780	0	38,498	38,498	0	21,282	21,282
1	408140	State Kwh Generation Tax	0	1,375,045	1,375,045	0	885,529	885,529	0	489,516	489,516
1	408150	R&P Property Tax--Production	0	12,722,020	12,722,020	0	8,192,981	8,192,981	0	4,529,039	4,529,039
1	408180	R&P Property Tax--Transmission	0	4,124,863	4,124,863	0	2,656,412	2,656,412	0	1,468,451	1,468,451
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>18,301,881</b>	<b>18,301,881</b>	<b>0</b>	<b>11,786,411</b>	<b>11,786,411</b>	<b>0</b>	<b>6,515,470</b>	<b>6,515,470</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	24,218,769	0	24,218,769	24,218,622	0	24,218,622	147	0	147
99	408120	Municipal Occupation & License Tax	24,734,564	0	24,734,564	21,036,546	0	21,036,546	3,698,018	0	3,698,018
99	408160	Miscellaneous State or Local Tax--WA & ID	89	0	89	0	0	0	89	0	89
99	408170	R&P Property Tax--Distribution	6,872,668	0	6,872,668	5,507,625	0	5,507,625	1,365,043	0	1,365,043
99	409100	State Income Tax--Idaho	(9)	0	(9)	0	0	0	(9)	0	(9)
99	411410	State Income Tax--Idaho ITC Deferred	18,731	0	18,731	0	0	0	18,731	0	18,731
99	411420	State Income Tax--Idaho ITC Amortization	(28,002)	0	(28,002)	0	0	0	(28,002)	0	(28,002)
<b>TOTAL DISTRIBUTION</b>			<b>55,816,810</b>	<b>0</b>	<b>55,816,810</b>	<b>50,762,793</b>	<b>0</b>	<b>50,762,793</b>	<b>5,054,017</b>	<b>0</b>	<b>5,054,017</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,113,083	5,379,148	6,492,231	770,601	3,600,963	4,371,564	342,482	1,778,185	2,120,667
<b>TOTAL A&amp;G</b>			<b>1,113,083</b>	<b>5,379,148</b>	<b>6,492,231</b>	<b>770,601</b>	<b>3,600,963</b>	<b>4,371,564</b>	<b>342,482</b>	<b>1,778,185</b>	<b>2,120,667</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>56,929,893</b>	<b>23,681,029</b>	<b>80,610,922</b>	<b>51,533,394</b>	<b>15,387,374</b>	<b>66,920,768</b>	<b>5,396,499</b>	<b>8,293,655</b>	<b>13,690,154</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12E</b>
For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	7,216,666	7,216,666	0	4,647,533	4,647,533	0	2,569,133	2,569,133
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	993,853	993,853	0	640,041	640,041	0	353,812	353,812
1	182381	CDA Settlement Past Storage	0	26,854,101	26,854,101	0	17,294,041	17,294,041	0	9,560,060	9,560,060
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)	4,737,630	106,988,508	111,726,138	4,737,630	71,621,317	76,358,947	0	35,367,191	35,367,191
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	24,233,799	24,233,799	0	16,222,832	16,222,832	0	8,010,967	8,010,967
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	13,180,297	13,180,297	0	8,823,286	8,823,286	0	4,357,011	4,357,011
<b>TOTAL INTANGIBLE PLANT</b>			<b>23,920,621</b>	<b>339,021,643</b>	<b>362,942,264</b>	<b>23,920,621</b>	<b>224,583,861</b>	<b>248,504,482</b>	<b>0</b>	<b>114,437,782</b>	<b>114,437,782</b>
<b>STEAM PRODUCTION PLANT:</b>											
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	111,713,570	29,293,861	141,007,431	72,990,122	18,865,246	91,855,368	38,723,448	10,428,615	49,152,063
1	312000	Boiler Plant	146,555,707	78,407,787	224,963,494	93,267,165	50,494,615	143,761,780	53,288,542	27,913,172	81,201,714
1	313000	Generators	90,345	0	90,345	57,910	0	57,910	32,435	0	32,435
1	314000	Turbogenerator Units	39,498,011	18,677,146	58,175,157	25,819,562	12,028,082	37,847,644	13,678,449	6,649,064	20,327,513
1	315000	Accessory Electric Equipment	18,189,305	12,501,086	30,690,391	11,884,001	8,050,699	19,934,700	6,305,304	4,450,387	10,755,691
1	316000	Miscellaneous Power Plant Equipment	14,747,906	2,476,959	17,224,865	9,637,719	1,595,162	11,232,881	5,110,187	881,797	5,991,984
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>330,794,844</b>	<b>145,214,421</b>	<b>476,009,265</b>	<b>213,656,479</b>	<b>93,518,087</b>	<b>307,174,566</b>	<b>117,138,365</b>	<b>51,696,334</b>	<b>168,834,699</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
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	114,308,037	114,308,037	0	73,614,376	73,614,376	0	40,693,661	40,693,661
1	332XXX	Reservoirs, Dams, & Waterways	0	258,584,664	258,584,664	0	166,528,524	166,528,524	0	92,056,140	92,056,140
1	333000	Waterwheels, Turbines, & Generators	0	236,082,991	236,082,991	0	152,037,446	152,037,446	0	84,045,545	84,045,545
1	334000	Accessory Electric Equipment	0	85,241,359	85,241,359	0	54,895,435	54,895,435	0	30,345,924	30,345,924
1	335XXX	Miscellaneous Power Plant Equipment	0	13,892,115	13,892,115	0	8,946,522	8,946,522	0	4,945,593	4,945,593
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
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>777,896,219</b>	<b>777,896,219</b>	<b>0</b>	<b>500,965,165</b>	<b>500,965,165</b>	<b>0</b>	<b>276,931,054</b>	<b>276,931,054</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	17,599,441	17,599,441	0	11,334,040	11,334,040	0	6,265,401	6,265,401
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,635	21,070,635	0	13,569,489	13,569,489	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	239,724,955	239,724,955	0	154,382,871	154,382,871	0	85,342,084	85,342,084
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	26,558,059	26,558,059	0	17,103,390	17,103,390	0	9,454,669	9,454,669
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
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>329,150,129</b>	<b>329,150,129</b>	<b>0</b>	<b>211,972,683</b>	<b>211,972,683</b>	<b>0</b>	<b>117,177,446</b>	<b>117,177,446</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>330,794,844</b>	<b>1,252,260,769</b>	<b>1,583,055,613</b>	<b>213,656,479</b>	<b>806,455,935</b>	<b>1,020,112,414</b>	<b>117,138,365</b>	<b>445,804,834</b>	<b>562,943,199</b>



RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12E</b>
For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,533,652	30,162,010	410,632	19,019,672	19,430,304	217,726	10,513,980	10,731,706
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	5,769	37,369,105	37,374,874	3,717	24,065,704	24,069,421	2,052	13,303,401	13,305,453
1	353XXX	Station Equipment	12,904,714	373,704,419	386,609,133	8,435,639	240,665,646	249,101,285	4,469,075	133,038,773	137,507,848
1	354000	Towers & Fixtures	15,991,391	1,167,385	17,158,776	10,450,321	751,796	11,202,117	5,541,070	415,589	5,956,659
1	355000	Poles & Fixtures	5,418	370,851,017	370,856,435	3,541	238,828,055	238,831,596	1,877	132,022,962	132,024,839
1	356000	Overhead Conductors & Devices	12,528,708	174,652,196	187,180,904	8,187,460	112,476,014	120,663,474	4,341,248	62,176,182	66,517,430
1	357000	Underground Conduit	0	3,099,664	3,099,664	0	1,996,184	1,996,184	0	1,103,480	1,103,480
1	358000	Underground Conductors & Devices	0	6,577,200	6,577,200	0	4,235,717	4,235,717	0	2,341,483	2,341,483
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748
<b>TOTAL TRANSMISSION PLANT</b>			<b>42,143,192</b>	<b>999,483,941</b>	<b>1,041,627,133</b>	<b>27,542,828</b>	<b>643,667,659</b>	<b>671,210,487</b>	<b>14,600,364</b>	<b>355,816,282</b>	<b>370,416,646</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554
99	360400	Land Easements	4,041,611	0	4,041,611	1,355,379	0	1,355,379	2,686,232	0	2,686,232
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,979,319	0	28,979,319	21,288,445	0	21,288,445	7,690,874	0	7,690,874
3	362000	Station Equipment	165,194,114	3,300,956	168,495,070	111,028,479	2,150,111	113,178,590	54,165,635	1,150,845	55,316,480
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	566,396,442	0	566,396,442	376,618,378	0	376,618,378	189,778,064	0	189,778,064
99	365000	Overhead Conductors & Devices	360,346,490	0	360,346,490	225,433,816	0	225,433,816	134,912,674	0	134,912,674
99	366000	Underground Conduit	168,438,397	0	168,438,397	111,920,323	0	111,920,323	56,518,074	0	56,518,074
99	367000	Underground Conductors & Devices	284,412,591	0	284,412,591	189,228,947	0	189,228,947	95,183,644	0	95,183,644
99	368000	Line Transformers	349,787,970	0	349,787,970	243,596,767	0	243,596,767	106,191,203	0	106,191,203
99	369XXX	Services	221,691,137	0	221,691,137	143,497,103	0	143,497,103	78,194,034	0	78,194,034
99	371XXX	Installations on Customers' Premises	10,269,875	0	10,269,875	10,269,875	0	10,269,875	0	0	0
99	370XXX	Meters	87,251,871	0	87,251,871	62,488,949	0	62,488,949	24,762,922	0	24,762,922
99	373XXX	Street Light & Signal Systems	82,308,668	0	82,308,668	53,950,687	0	53,950,687	28,357,981	0	28,357,981
<b>TOTAL DISTRIBUTION PLANT</b>			<b>2,341,321,254</b>	<b>3,300,956</b>	<b>2,344,622,210</b>	<b>1,561,041,513</b>	<b>2,150,111</b>	<b>1,563,191,624</b>	<b>780,279,741</b>	<b>1,150,845</b>	<b>781,430,586</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
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	27,328,204	109,946,861	137,275,065	17,924,807	73,601,727	91,526,534	9,403,397	36,345,134	45,748,531
4	391XXX	Office Furniture & Equipment	5,519,367	55,012,811	60,532,178	5,503,947	36,827,226	42,331,173	15,420	18,185,585	18,201,005
4	392XXX	Transportation Equipment	40,458,249	33,049,387	73,507,636	27,408,537	22,124,251	49,532,788	13,049,712	10,925,136	23,974,848
4	393000	Stores Equipment	734,176	4,266,657	5,000,833	548,480	2,856,228	3,404,708	185,696	1,410,429	1,596,125
4	394000	Tools, Shop & Garage Equipment	2,796,836	18,410,802	21,207,638	1,573,902	12,324,743	13,898,645	1,222,934	6,086,059	7,308,993
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	3,767,967	4,180,965	397,207	2,522,390	2,919,597	15,791	1,245,577	1,261,368
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	32,484,569	96,410,757	128,895,326	23,118,165	64,540,253	87,658,418	9,366,404	31,870,504	41,236,908
4	398000	Miscellaneous Equipment	13,459	900,012	913,471	0	602,495	602,495	13,459	297,517	310,976
<b>TOTAL GENERAL PLANT</b>			<b>131,941,073</b>	<b>337,700,941</b>	<b>469,642,014</b>	<b>90,068,768</b>	<b>226,067,140</b>	<b>316,135,908</b>	<b>41,872,305</b>	<b>111,633,801</b>	<b>153,506,106</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,870,120,984</b>	<b>2,931,768,250</b>	<b>5,801,889,234</b>	<b>1,916,230,209</b>	<b>1,902,924,706</b>	<b>3,819,154,915</b>	<b>953,890,775</b>	<b>1,028,843,544</b>	<b>1,982,734,319</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12E</b>
For Twelve Months Ended August 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	(292,089,194)	(80,630,295)	(372,719,489)	(193,478,293)	(51,925,910)	(245,404,203)	(98,610,901)	(28,704,385)	(127,315,286)
E-ADEP		Hydro Production Plant	0	(198,791,758)	(198,791,758)	0	(128,021,892)	(128,021,892)	0	(70,769,866)	(70,769,866)
E-ADEP		Other Production Plant	0	(176,681,458)	(176,681,458)	0	(113,782,859)	(113,782,859)	0	(62,898,599)	(62,898,599)
E-ADEP		Transmission Plant	(27,850,850)	(252,638,157)	(280,489,007)	(17,068,683)	(162,698,973)	(179,767,656)	(10,782,167)	(89,939,184)	(100,721,351)
E-ADEP		Distribution Plant	(770,531,331)	(548,471)	(771,079,802)	(480,771,981)	(357,252)	(481,129,233)	(289,759,350)	(191,219)	(289,950,569)
E-ADEP		General Plant	(56,285,642)	(122,637,162)	(178,922,804)	(37,005,999)	(82,096,995)	(119,102,994)	(19,279,643)	(40,540,167)	(59,819,810)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(1,146,757,017)</b>	<b>(831,927,301)</b>	<b>(1,978,684,318)</b>	<b>(728,324,956)</b>	<b>(538,883,881)</b>	<b>(1,267,208,837)</b>	<b>(418,432,061)</b>	<b>(293,043,420)</b>	<b>(711,475,481)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,258,253)	(19,258,253)	0	(12,402,315)	(12,402,315)	0	(6,855,938)	(6,855,938)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(536,634)	0	(536,634)	(536,634)	0	(536,634)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,841,771)	(3,841,771)	0	(2,568,817)	(2,568,817)	0	(1,272,954)	(1,272,954)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(16,800,854)	(126,930,866)	(143,731,720)	(16,800,854)	(84,971,330)	(101,772,184)	0	(41,959,536)	(41,959,536)
E-AAAMT		General Plant - 390200, 396200	0	(1,441,426)	(1,441,426)	0	(964,934)	(964,934)	0	(476,492)	(476,492)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(17,337,488)</b>	<b>(151,472,316)</b>	<b>(168,809,804)</b>	<b>(17,337,488)</b>	<b>(100,907,396)</b>	<b>(118,244,884)</b>	<b>0</b>	<b>(50,564,920)</b>	<b>(50,564,920)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(1,164,094,505)</b>	<b>(983,399,617)</b>	<b>(2,147,494,122)</b>	<b>(745,662,444)</b>	<b>(639,791,277)</b>	<b>(1,385,453,721)</b>	<b>(418,432,061)</b>	<b>(343,608,340)</b>	<b>(762,040,401)</b>
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,706,026,479</b>	<b>1,948,368,633</b>	<b>3,654,395,112</b>	<b>1,170,567,765</b>	<b>1,263,133,429</b>	<b>2,433,701,194</b>	<b>535,458,714</b>	<b>685,235,204</b>	<b>1,220,693,918</b>
<b>ACCUMULATED DFIT</b>											
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	(542,650,176)	(542,650,176)	0	(361,388,738)	(361,388,738)	0	(181,261,438)	(181,261,438)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,454,975)	(49,454,975)	0	(33,106,644)	(33,106,644)	0	(16,348,331)	(16,348,331)
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	(5,639,362)	(5,639,362)	0	(3,631,749)	(3,631,749)	0	(2,007,613)	(2,007,613)
1		ADFIT - CDA Settlement Costs (283333)	0	281,302	281,302	0	181,158	181,158	0	100,144	100,144
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(925,503)	(925,503)	0	(616,357)	(616,357)	0	(309,146)	(309,146)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(602,958,873)</b>	<b>(602,958,873)</b>	<b>0</b>	<b>(401,621,732)</b>	<b>(401,621,732)</b>	<b>0</b>	<b>(201,337,141)</b>	<b>(201,337,141)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,706,026,479</b>	<b>1,345,409,760</b>	<b>3,051,436,239</b>	<b>1,170,567,765</b>	<b>861,511,697</b>	<b>2,032,079,462</b>	<b>535,458,714</b>	<b>483,898,063</b>	<b>1,019,356,777</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.136%	34.864%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.597%	33.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,706,026,479	1,345,409,760	3,051,436,239	#####	861,511,697	2,032,079,462	535,458,714	483,898,063	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,316,399	43,747,972	52,064,371	6,331,031	29,286,205	35,617,236	1,985,368	14,461,767	16,447,135
4	Accumulated Amortization - AFUDC (182318)	(1,905,187)	(6,630,940)	(8,536,127)	(1,533,195)	(4,438,950)	(5,972,145)	(371,992)	(2,191,990)	(2,563,982)
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)	2,291,229	0	2,291,229	0	0	0	2,291,229	0	2,291,229
99	ADFIT - Boulder Park Disallowed (190040)	64,842	0	64,842	0	0	0	64,842	0	64,842
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)	15,062,722	0	15,062,722	15,062,722	0	15,062,722	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,808,578	0	22,808,578	22,808,578	0	22,808,578	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,952,973)	0	(7,952,973)	(7,952,973)	0	(7,952,973)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(4,446,256)	0	(4,446,256)	(1,311,181)	0	(1,311,181)	(3,135,075)	0	(3,135,075)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(20,951,800)	0	(20,951,800)	(20,188,606)	0	(20,188,606)	(763,194)	0	(763,194)
99	ADFIT-Customer Tax Credit (190393)	4,399,878	0	4,399,878	4,239,607	0	4,239,607	160,271	0	160,271
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(7,951,607)	0	(7,951,607)	(4,757,607)	0	(4,757,607)	(3,194,000)	0	(3,194,000)
99	Colstrip-Regulatory Asset (182327)	17,865,151	0	17,865,151	10,225,829	0	10,225,829	7,639,322	0	7,639,322
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	422,493	0	422,493	548,430	0	548,430	(125,937)	0	(125,937)
99	Colstrip Reg Asset ADFIT (283376)	(2,577,587)	0	(2,577,587)	(1,770,006)	0	(1,770,006)	(807,581)	0	(807,581)
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)	(7,284,242)	0	(7,284,242)	(5,167,648)	0	(5,167,648)	(2,116,594)	0	(2,116,594)
99	Colstrip ARO Liability (230027)	(13,309,846)	0	(13,309,846)	(8,697,987)	0	(8,697,987)	(4,611,859)	0	(4,611,859)
99	Colstrip ARO ADFIT (190376)	2,795,067	0	2,795,067	1,826,577	0	1,826,577	968,490	0	968,490
99	Colstrip ARO ADFIT (283377)	(1,664,927)	0	(1,664,927)	(1,002,477)	0	(1,002,477)	(662,450)	0	(662,450)
99	Customer Deposits (235199)	(7,645)	0	(7,645)	(7,645)	0	(7,645)	0	0	0
C-WKC	Working Capital	106,446,174	0	106,446,174	73,801,805	0	73,801,805	32,644,369	0	32,644,369
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	125,032,928	37,117,032	162,149,960	92,396,603	24,847,255	117,243,858	32,636,325	12,269,777	44,906,102
	NET RATE BASE	1,831,059,407	1,382,526,792	3,213,586,199	#####	886,358,952	2,149,323,320	568,095,039	496,167,840	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	4,156,498	4,156,498			4,156,498	4,156,498		2,676,785	2,676,785		1,479,713	1,479,713	
	Steam (ED-ID)	4,352,886	4,352,886		4,352,886	4,352,886	4,352,886				4,352,886		4,352,886	
	Steam (ED-WA)	11,413,528	11,413,528		11,413,528	11,413,528	11,413,528	11,413,528		11,413,528				
1	Hydro (ED-AN)	16,533,925	16,533,925			16,533,925	16,533,925		10,647,848	10,647,848		5,886,077	5,886,077	
1	Other (ED-AN)	11,002,331	11,002,331			11,002,331	11,002,331		7,085,501	7,085,501		3,916,830	3,916,830	
<b>Total Electric Production</b>		<b>47,459,168</b>	<b>47,459,168</b>			<b>15,766,414</b>	<b>31,692,754</b>	<b>47,459,168</b>	<b>11,413,528</b>	<b>20,410,134</b>	<b>31,823,662</b>	<b>4,352,886</b>	<b>11,282,620</b>	<b>15,635,506</b>
<b>Electric Transmission</b>														
1	ED-AN	19,795,230	19,795,230			19,795,230	19,795,230		12,748,128	12,748,128		7,047,102	7,047,102	
	ED-ID	276,337	276,337		276,337	276,337	276,337				276,337		276,337	
	ED-WA	521,346	521,346		521,346	521,346	521,346	521,346		521,346				
<b>Total Electric Transmissic</b>		<b>20,592,913</b>	<b>20,592,913</b>			<b>797,683</b>	<b>19,795,230</b>	<b>20,592,913</b>	<b>521,346</b>	<b>12,748,128</b>	<b>13,269,474</b>	<b>276,337</b>	<b>7,047,102</b>	<b>7,323,439</b>
<b>Electric Distribution</b>														
3	ED-AN	85,648	85,648			85,648	85,648			55,788	55,788		29,860	29,860
	ED-ID	20,214,796	20,214,796		20,214,796	20,214,796	20,214,796					20,214,796		20,214,796
	ED-WA	38,898,604	38,898,604		38,898,604	38,898,604	38,898,604	38,898,604		38,898,604				38,898,604
<b>Total Electric Distribution</b>		<b>59,199,048</b>	<b>59,199,048</b>			<b>59,113,400</b>	<b>85,648</b>	<b>59,199,048</b>	<b>38,898,604</b>	<b>55,788</b>	<b>38,954,392</b>	<b>20,214,796</b>	<b>29,860</b>	<b>20,244,656</b>
<b>Gas Underground Storage</b>														
	GD-AN	753,606		753,606										
	GD-OR	128,458			128,458									
<b>Total Gas Underground St</b>		<b>882,064</b>		<b>753,606</b>	<b>128,458</b>									
<b>Gas Distribution</b>														
	GD-AN	57,432		57,432										
	GD-ID	7,082,315		7,082,315										
	GD-WA	16,604,985		16,604,985										
	GD-OR	10,772,953			10,772,953									
<b>Total Gas Distribution</b>		<b>34,517,685</b>		<b>23,744,732</b>	<b>10,772,953</b>									
<b>General Plant</b>														
4	ED-AN	2,866,413	2,866,413				2,866,413	2,866,413		1,918,863	1,918,863		947,550	947,550
	ED-ID	519,905	519,905		519,905	519,905	519,905				519,905		519,905	
	ED-WA	1,380,006	1,380,006		1,380,006	1,380,006	1,380,006	1,380,006		1,380,006				
7,4	CD-AA	21,964,256	15,399,579	4,548,358	2,016,319	15,399,579	15,399,579		10,308,940	10,308,940		5,090,639	5,090,639	
9,4	CD-AN	730,068	563,196	166,872		563,196	563,196		377,020	377,020		186,176	186,176	
9	CD-ID	480,605	370,753	109,852		370,753	370,753				370,753		370,753	
9	CD-WA	2,247,046	1,733,439	513,607		1,733,439	1,733,439	1,733,439		1,733,439				
8	GD-AA	357,743		246,968	110,775									
	GD-AN	29,758		29,758										
	GD-ID	40,215		40,215										
	GD-WA	1,093,801		1,093,801										
	GD-OR	199,192			199,192									
<b>Total General Plant</b>		<b>31,909,008</b>	<b>22,833,291</b>	<b>6,749,431</b>	<b>2,326,286</b>	<b>4,004,103</b>	<b>18,829,188</b>	<b>22,833,291</b>	<b>3,113,445</b>	<b>12,604,823</b>	<b>15,718,268</b>	<b>890,658</b>	<b>6,224,365</b>	<b>7,115,023</b>
<b>Total Depreciation Expens</b>		<b>194,559,886</b>	<b>150,084,420</b>	<b>31,247,769</b>	<b>13,227,697</b>	<b>79,681,600</b>	<b>70,402,820</b>	<b>150,084,420</b>	<b>53,946,923</b>	<b>45,818,873</b>	<b>99,765,796</b>	<b>25,734,677</b>	<b>24,583,947</b>	<b>50,318,624</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expe	34.864%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%
							35.600%
							34.864%
							33.057%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950			
1	Misc Intangible Plt (303000)	ED-AN	261,545	261,545		261,545	261,545		168,435	168,435		93,110	93,110			
<b>Total Production/Transmission</b>			<b>1,179,945</b>	<b>1,179,945</b>		<b>1,179,945</b>	<b>1,179,945</b>		<b>759,885</b>	<b>759,885</b>		<b>420,060</b>	<b>420,060</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	109,314	109,314		109,314	109,314	109,314		109,314						
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866						
<b>Total Distribution</b>			<b>115,180</b>	<b>115,180</b>		<b>115,180</b>	<b>115,180</b>	<b>115,180</b>		<b>115,180</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702	96,146	96,146		
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833	2,672	2,672		
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	7,093			7,093										
<b>Total General Plant - 303000</b>			<b>471,311</b>	<b>298,353</b>	<b>127,783</b>	<b>45,175</b>		<b>298,353</b>	<b>298,353</b>		<b>199,535</b>	<b>199,535</b>	<b>98,818</b>	<b>98,818</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	45,724,165	32,058,127	9,468,560	4,197,478		32,058,127	32,058,127		21,460,672	21,460,672	10,597,455	10,597,455		
9,4		CD-AN	120,097	92,646	27,451			92,646	92,646		62,020	62,020	30,626	30,626		
9,4		CD-ID	0	0	0			0	0		0	0	0	0		
9,4		CD-WA	3,734,370	2,880,805	853,565			2,880,805	2,880,805	2,880,805		2,880,805				
4		ED-AN	6,857,498	6,857,498				6,857,498	6,857,498		4,590,615	4,590,615	2,266,883	2,266,883		
		ED-ID	0	0				0	0			0	0	0		
		ED-WA	1,182,864	1,182,864				1,182,864	1,182,864	1,182,864		1,182,864				
8		GD-AA	84,968		58,658	26,310										
		GD-AN	0		0											
		GD-OR	59,616			59,616										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>57,763,578</b>	<b>43,071,940</b>	<b>10,408,234</b>	<b>4,283,404</b>		<b>4,063,669</b>	<b>39,008,271</b>	<b>43,071,940</b>	<b>4,063,669</b>	<b>26,113,307</b>	<b>30,176,976</b>	<b>0</b>	<b>12,894,964</b>	<b>12,894,964</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0		
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788	139,643	139,643		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>422,431</b>	<b>422,431</b>		<b>282,788</b>	<b>282,788</b>	<b>139,643</b>	<b>139,643</b>		
<b>Total Amortization Expense</b>			<b>59,952,445</b>	<b>45,087,849</b>	<b>10,536,017</b>	<b>4,328,579</b>		<b>4,178,849</b>	<b>40,909,000</b>	<b>45,087,849</b>	<b>4,178,849</b>	<b>27,355,515</b>	<b>31,534,364</b>	<b>0</b>	<b>13,553,485</b>	<b>13,553,485</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission 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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(80,630,295)	(80,630,295)			(80,630,295)	(80,630,295)		(51,925,910)	(51,925,910)		(28,704,385)	(28,704,385)
	Steam (ED-ID)	(98,610,901)	(98,610,901)		(98,610,901)	(98,610,901)	(98,610,901)				(98,610,901)		(98,610,901)
	Steam (ED-WA)	(193,478,293)	(193,478,293)		(193,478,293)	(193,478,293)	(193,478,293)	(193,478,293)					
1	Hydro (ED-AN)	(198,791,758)	(198,791,758)		(198,791,758)	(198,791,758)	(198,791,758)		(128,021,892)	(128,021,892)		(70,769,866)	(70,769,866)
1	Other (ED-AN)	(176,681,458)	(176,681,458)		(176,681,458)	(176,681,458)	(176,681,458)		(113,782,859)	(113,782,859)		(62,898,599)	(62,898,599)
<b>Total Electric Production</b>		<b>(748,192,705)</b>	<b>(748,192,705)</b>		<b>(292,089,194)</b>	<b>(456,103,511)</b>	<b>(748,192,705)</b>		<b>(293,478,293)</b>	<b>(487,208,954)</b>		<b>(98,610,901)</b>	<b>(162,372,850)</b>
<b>Electric Transmission</b>													
1	ED-AN	(252,638,157)	(252,638,157)			(252,638,157)	(252,638,157)		(162,698,973)	(162,698,973)		(89,939,184)	(89,939,184)
	ED-ID	(10,782,167)	(10,782,167)		(10,782,167)	(10,782,167)	(10,782,167)				(10,782,167)		(10,782,167)
	ED-WA	(17,068,683)	(17,068,683)		(17,068,683)	(17,068,683)	(17,068,683)	(17,068,683)					
<b>Total Electric Transmissi</b>		<b>(280,489,007)</b>	<b>(280,489,007)</b>		<b>(27,850,850)</b>	<b>(252,638,157)</b>	<b>(280,489,007)</b>		<b>(17,068,683)</b>	<b>(162,698,973)</b>		<b>(10,782,167)</b>	<b>(89,939,184)</b>
<b>Electric Distribution</b>													
3	ED-AN	(548,471)	(548,471)			(548,471)	(548,471)		(357,252)	(357,252)		(191,219)	(191,219)
	ED-ID	(289,759,350)	(289,759,350)		(289,759,350)	(289,759,350)	(289,759,350)				(289,759,350)		(289,759,350)
	ED-WA	(480,771,981)	(480,771,981)		(480,771,981)	(480,771,981)	(480,771,981)	(480,771,981)					
<b>Total Electric Distribution</b>		<b>(771,079,802)</b>	<b>(771,079,802)</b>		<b>(770,531,331)</b>	<b>(548,471)</b>	<b>(771,079,802)</b>		<b>(480,771,981)</b>	<b>(357,252)</b>		<b>(289,759,350)</b>	<b>(191,219)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(19,715,053)	(19,715,053)										
	GD-OR	(1,729,287)		(1,729,287)									
<b>Total Gas Underground S</b>		<b>(21,444,340)</b>		<b>(19,715,053)</b>		<b>(1,729,287)</b>							
<b>Gas Distribution</b>													
	GD-AN	(2,061,790)	(2,061,790)										
	GD-ID	(105,959,473)	(105,959,473)										
	GD-WA	(197,335,755)	(197,335,755)										
	GD-OR	(146,613,967)		(146,613,967)									
<b>Total Gas Distribution</b>		<b>(451,970,985)</b>		<b>(305,357,018)</b>		<b>(146,613,967)</b>							
<b>General Plant</b>													
4	ED-AN	(36,361,182)	(36,361,182)			(36,361,182)	(36,361,182)		(24,341,266)	(24,341,266)		(12,019,916)	(12,019,916)
	ED-ID	(13,431,177)	(13,431,177)		(13,431,177)	(13,431,177)	(13,431,177)				(13,431,177)		(13,431,177)
	ED-WA	(26,871,082)	(26,871,082)		(26,871,082)	(26,871,082)	(26,871,082)	(26,871,082)					
7,4	CD-AA	(113,132,717)	(79,319,611)	(23,427,523)	(10,385,583)	(79,319,611)	(79,319,611)		(53,098,927)	(53,098,927)		(26,220,684)	(26,220,684)
9,4	CD-AN	(9,017,499)	(6,956,369)	(2,061,130)		(6,956,369)	(6,956,369)		(4,656,802)	(4,656,802)		(2,299,567)	(2,299,567)
9	CD-ID	(7,581,331)	(5,848,466)	(1,732,865)		(5,848,466)	(5,848,466)				(5,848,466)		(5,848,466)
9	CD-WA	(13,137,831)	(10,134,917)	(3,002,914)		(10,134,917)	(10,134,917)	(10,134,917)					
8	GD-AA	(2,710,399)		(1,871,124)	(839,275)								
	GD-AN	(4,063,555)		(4,063,555)									
	GD-ID	(2,459,066)		(2,459,066)									
	GD-WA	(13,383,251)		(13,383,251)									
	GD-OR	(5,790,868)		(5,790,868)									
<b>Total General Plant</b>		<b>(247,939,958)</b>	<b>(178,922,804)</b>	<b>(52,001,428)</b>	<b>(17,015,726)</b>	<b>(56,285,642)</b>	<b>(122,637,162)</b>	<b>(178,922,804)</b>	<b>(37,005,999)</b>	<b>(82,096,995)</b>	<b>(119,102,994)</b>	<b>(19,279,643)</b>	<b>(40,540,167)</b>
<b>Total Accumulated Dep</b>		<b>(2,521,116,797)</b>	<b>(1,978,684,318)</b>	<b>(377,073,499)</b>	<b>(165,358,980)</b>	<b>(1,146,757,017)</b>	<b>(831,927,301)</b>	<b>(1,978,684,318)</b>	<b>(728,324,956)</b>	<b>(538,883,881)</b>	<b>(1,267,208,837)</b>	<b>(418,432,061)</b>	<b>(293,043,420)</b>

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -			Washington		Idaho	
Service -															
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio			64.400%					35.600%	
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense			65.136%					34.864%	
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio			66.943%					33.057%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000) ED-AN	(16,264,020)	(16,264,020)			(16,264,020)	(16,264,020)		(10,474,029)	(10,474,029)		(5,789,991)	(5,789,991)		
1	Misc Intangible Plt (3030 ED-AN	(2,994,233)	(2,994,233)			(2,994,233)	(2,994,233)		(1,928,286)	(1,928,286)		(1,065,947)	(1,065,947)		
<b>Total Production/Transmission</b>		<b>(19,258,253)</b>	<b>(19,258,253)</b>			<b>(19,258,253)</b>	<b>(19,258,253)</b>		<b>(12,402,315)</b>	<b>(12,402,315)</b>		<b>(6,855,938)</b>	<b>(6,855,938)</b>		
<b>Distribution</b>															
	Franchises (302000) ED-WA	(466,586)	(466,586)			(466,586)	(466,586)	(466,586)		(466,586)					
	Misc Intangible Plt (3030 ED-WA	(70,048)	(70,048)			(70,048)	(70,048)	(70,048)		(70,048)					
<b>Total Distribution</b>		<b>(536,634)</b>	<b>(536,634)</b>			<b>(536,634)</b>	<b>(536,634)</b>	<b>(536,634)</b>		<b>(536,634)</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA	(5,312,345)	(3,724,591)	(1,100,081)	(487,673)		(3,724,591)	(3,724,591)		(2,493,353)	(2,493,353)	(1,231,238)	(1,231,238)		
9,1	CD-AN	(151,900)	(117,180)	(34,720)			(117,180)	(117,180)		(75,464)	(75,464)	(41,716)	(41,716)		
	GD-ID	(169,912)		(169,912)											
	GD-WA	(332,176)		(332,176)											
	GD-OR	(133,405)			(133,405)										
<b>Total General Plant - 303000</b>		<b>(6,099,738)</b>	<b>(3,841,771)</b>	<b>(1,636,889)</b>	<b>(621,078)</b>		<b>(3,841,771)</b>	<b>(3,841,771)</b>		<b>(2,568,817)</b>	<b>(2,568,817)</b>	<b>(1,272,954)</b>	<b>(1,272,954)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4	CD-AA	(161,559,954)	(113,272,915)	(33,455,835)	(14,831,204)		(113,272,915)	(113,272,915)		(75,828,288)	(75,828,288)	(37,444,627)	(37,444,627)		
9,4	CD-AN	(473,326)	(365,138)	(108,188)			(365,138)	(365,138)		(244,434)	(244,434)	(120,704)	(120,704)		
9	CD-ID	0	0	0			0	0		0	0	0	0		
9	CD-WA	(18,039,773)	(13,916,422)	(4,123,351)		(13,916,422)	(13,916,422)	(13,916,422)		(13,916,422)	(13,916,422)	0	0		
4	ED-AN	(13,292,813)	(13,292,813)				(13,292,813)	(13,292,813)		(8,898,608)	(8,898,608)	(4,394,205)	(4,394,205)		
	ED-ID	0	0				0	0		0	0	0	0		
	ED-WA	(2,884,432)	(2,884,432)				(2,884,432)	(2,884,432)		(2,884,432)	(2,884,432)	0	0		
8	GD-AA	(295,608)		(204,073)	(91,535)										
	GD-AN	0		0											
	GD-OR	(59,616)			(59,616)										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(196,605,522)</b>	<b>(143,731,720)</b>	<b>(37,891,447)</b>	<b>(14,982,355)</b>		<b>(16,800,854)</b>	<b>(126,930,866)</b>		<b>(16,800,854)</b>	<b>(84,971,330)</b>	<b>(101,772,184)</b>	<b>0</b>	<b>(41,959,536)</b>	<b>(41,959,536)</b>
<b>Gas Underground Storage</b>															
	GD-AN	0		0											
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0		
9	CD-ID	0	0	0			0	0		0	0	0	0		
9	CD-WA	0	0	0			0	0	0	0	0	0	0		
4	ED-AN	(1,441,426)	(1,441,426)				(1,441,426)	(1,441,426)		(964,934)	(964,934)	(476,492)	(476,492)		
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(1,441,426)</b>	<b>(1,441,426)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(1,441,426)</b>		<b>0</b>	<b>(964,934)</b>	<b>(964,934)</b>	<b>0</b>	<b>(476,492)</b>	<b>(476,492)</b>
<b>Total Accumulated Amortization</b>		<b>(223,941,573)</b>	<b>(168,809,804)</b>	<b>(39,528,336)</b>	<b>(15,603,433)</b>		<b>(17,337,488)</b>	<b>(151,472,316)</b>		<b>(17,337,488)</b>	<b>(100,907,396)</b>	<b>(118,244,884)</b>	<b>0</b>	<b>(50,564,920)</b>	<b>(50,564,920)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,264,576</b>	<b>800,859</b>	<b>699,567</b>	<b>9,688,733</b>	<b>11,189,159</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,743,870</b>	<b>6,115,899</b>	<b>845,517</b>	<b>1,114,001</b>	<b>1,959,518</b>
	<b>390XXX Structures &amp; Improvements</b>												
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	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0
99	GD-OR / AS	4,294,690	0	0	0	0	0	0	0	0	4,294,690	0	4,294,690
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,393,235	0	0	92,122,425	92,122,425	0	0	27,208,911	27,208,911	0	12,061,899	12,061,899
9	CD-WA / ID / AN	31,581,366	9,408,986	6,287,432	8,666,395	24,362,813	2,787,825	1,862,928	2,567,800	7,218,553	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>213,109,717</b>	<b>17,924,808</b>	<b>9,403,397</b>	<b>109,946,859</b>	<b>137,275,064</b>	<b>27,838,425</b>	<b>1,862,928</b>	<b>29,776,711</b>	<b>59,478,064</b>	<b>4,294,690</b>	<b>12,061,899</b>	<b>16,356,589</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	3,726,483	1,314,167	7,798	2,404,518	3,726,483	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	233,123	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	74,681,631	0	0	52,360,785	52,360,785	0	0	15,465,072	15,465,072	0	6,855,774	6,855,774
9	CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>84,585,922</b>	<b>5,503,947</b>	<b>15,420</b>	<b>55,012,811</b>	<b>60,532,178</b>	<b>1,474,529</b>	<b>2,258</b>	<b>15,656,227</b>	<b>17,133,014</b>	<b>12,109</b>	<b>6,908,621</b>	<b>6,920,730</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	62,500,056	25,785,991	12,256,063	24,458,002	62,500,056	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,358,677	0	0	0	0	9,976,382	3,412,261	2,970,034	16,358,677	0	0	0
99	GD-OR / AS	4,848,974	0	0	0	0	0	0	0	0	4,848,974	0	4,848,974
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,587,801	0	0	5,319,959	5,319,959	0	0	1,571,282	1,571,282	0	696,560	696,560
9	CD-WA / ID / AN	7,372,828	1,622,546	793,649	3,271,426	5,687,621	480,751	235,153	969,303	1,685,207	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,765,523</b>	<b>27,408,537</b>	<b>13,049,712</b>	<b>33,049,387</b>	<b>73,507,636</b>	<b>10,457,133</b>	<b>3,647,414</b>	<b>5,577,712</b>	<b>19,682,259</b>	<b>4,848,974</b>	<b>726,654</b>	<b>5,575,628</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0		
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	0	2,593	1,150	1,150		
9		CD-WA / ID / AN	5,858,301	489,613	185,696	3,843,960	4,519,269	145,069	55,021	1,138,942	1,339,032	0		
		TOTAL ACCOUNT	6,586,752	548,479	185,696	4,266,657	5,000,832	367,422	55,021	1,141,535	1,563,978	20,792	21,942	
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,542,403	1,549,551	474,945	6,517,907	8,542,403	0	0	0	0	0		
99		GD-WA / ID / AN	3,767,816	0	0	0	0	2,773,950	556,725	437,141	3,767,816	0		
99		GD-OR / AS	1,227,562	0	0	0	0	0	0	0	1,227,562	1,227,562		
8		GD-AA	5,763,982	0	0	0	0	0	0	3,979,165	0	1,784,817		
7		CD-AA	15,836,296	0	0	11,103,144	11,103,144	0	0	3,279,380	0	1,453,772		
9		CD-WA / ID / AN	2,024,929	24,351	747,989	789,751	1,562,091	7,215	221,625	783,998	462,838	0		
		TOTAL ACCOUNT	37,162,988	1,573,902	1,222,934	18,410,802	21,207,638	2,781,165	778,350	7,929,684	11,489,199	1,227,562	3,238,589	4,466,151
	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	3,251,805	397,207	15,791	2,838,807	3,251,805	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	18,586		
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	5,033,413	397,207	15,791	3,767,967	4,180,965	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	4,333,662	0	0	0	0	2,666,249	846,824	820,589	4,333,662	0		
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	43,834		
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	31,670,821	12,792,864	7,899,925	6,130,166	26,822,955	2,740,325	940,619	1,074,574	4,755,518	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,827,873	12,814,697	6,504,905	23,508,271	42,827,873	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	100,431,885	0	0	70,414,803	70,414,803	0	0	20,797,435	20,797,435	0	9,219,647	9,219,647
9	CD-WA/ ID / AN	20,290,435	10,303,468	2,861,499	2,487,683	15,652,650	3,052,855	847,845	737,085	4,637,785	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>165,425,151</b>	<b>23,118,165</b>	<b>9,366,404</b>	<b>96,410,757</b>	<b>128,895,326</b>	<b>3,648,489</b>	<b>1,135,571</b>	<b>21,708,603</b>	<b>26,492,663</b>	<b>742,178</b>	<b>9,294,984</b>	<b>10,037,162</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,852	0	6,846	275,006	281,852	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0	80,953	80,953
9	CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,190,972</b>	<b>0</b>	<b>13,460</b>	<b>900,012</b>	<b>913,472</b>	<b>0</b>	<b>1,960</b>	<b>185,220</b>	<b>187,180</b>	<b>9,092</b>	<b>81,228</b>	<b>90,320</b>
	<b>TOTAL GENERAL PLANT</b>	<b>662,912,622</b>	<b>90,068,768</b>	<b>41,872,306</b>	<b>337,700,938</b>	<b>469,642,012</b>	<b>52,689,912</b>	<b>8,524,057</b>	<b>86,324,008</b>	<b>147,537,977</b>	<b>12,063,334</b>	<b>33,669,299</b>	<b>45,732,633</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	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	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	26,824,141	4,457,843	0	22,366,298	26,824,141	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176	
7		CD-AA	120,035,818	0	0	84,159,513	84,159,513	0	0	24,857,017	24,857,017	0	11,019,288	11,019,288	
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>148,597,444</b>	<b>4,737,629</b>	<b>0</b>	<b>#####</b>	<b>#####</b>	<b>82,899</b>	<b>0</b>	<b>25,284,333</b>	<b>25,367,232</b>	<b>354,611</b>	<b>11,149,464</b>	<b>11,504,075</b>	
	30310X	Misc Intangible Plant--Term On-Premise Software													
99		ED-WA / ID / AN	3,860,039	0	0	3,860,039	3,860,039	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,058,877	0	0	20,373,760	20,373,760	0	0	6,017,512	6,017,512	0	2,667,605	2,667,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>32,918,916</b>	<b>0</b>	<b>0</b>	<b>24,233,799</b>	<b>24,233,799</b>	<b>0</b>	<b>0</b>	<b>6,017,512</b>	<b>6,017,512</b>	<b>0</b>	<b>2,667,605</b>	<b>2,667,605</b>	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended August 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,467,720</b>	<b>20,467,720</b>	<b>0</b>	<b>0</b>	<b>6,045,264</b>	<b>6,045,264</b>	<b>0</b>	<b>2,679,907</b>	<b>2,679,907</b>	<b>0</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>20,446,202</b>	<b>16,115,342</b>	<b>0</b>	<b>58,365</b>	<b>16,173,707</b>	<b>4,247,615</b>	<b>0</b>	<b>17,238</b>	<b>4,264,853</b>	<b>0</b>	<b>7,642</b>	<b>7,642</b>	<b>0</b>
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	363,941	0	0	363,941	363,941	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	18,279,833	0	0	12,816,356	12,816,356	0	0	3,785,388	3,785,388	0	1,678,089	1,678,089	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,643,774</b>	<b>0</b>	<b>0</b>	<b>13,180,297</b>	<b>13,180,297</b>	<b>0</b>	<b>0</b>	<b>3,785,388</b>	<b>3,785,388</b>	<b>0</b>	<b>1,678,089</b>	<b>1,678,089</b>	<b>0</b>
		<b>TOTAL</b>	<b>376,560,452</b>	<b>21,172,687</b>	<b>0</b>	<b>257,907,804</b>	<b>279,080,491</b>	<b>5,353,108</b>	<b>771,517</b>	<b>62,809,712</b>	<b>68,934,337</b>	<b>780,562</b>	<b>27,765,062</b>	<b>28,545,624</b>	<b>0</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(69,624,609)	(48,815,206)	(14,417,864)	(6,391,539)
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>(76,782,748)</u>	<u>(54,025,134)</u>	<u>(15,767,688)</u>	<u>(6,989,926)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended August 31, 2023
Ending Balance Basis

Report ID:  
**C-WKC-12E**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,536,840	6,536,840	0	0	0	0	6,536,840
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	5,736	5,736	0	0	0	0	5,736
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	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	86,286,024	37,297,739	0	123,583,763	73,801,805	32,644,369	12,484,219	4,653,370	0
<b>TOTAL</b>		<b>86,286,024</b>	<b>37,297,739</b>	<b>6,542,576</b>	<b>130,126,339</b>	<b>73,801,805</b>	<b>32,644,369</b>	<b>12,484,219</b>	<b>4,653,370</b>	<b>6,542,576</b>

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