

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	182,298,748	125,206,539	57,092,209
	Adjustments			
	Adjusted Net Operating Income (Loss)	182,298,748	125,206,539	57,092,209
E-APL	Electric Net Rate Base	3,151,633,476	2,109,184,762	1,042,448,714
	RATE OF RETURN	5.784%	5.936%	5.477%

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers - AMA Percent	07-01-2022 thru 06-30-2023	411,109 100.000%	267,699 65.116%	143,410 34.884%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2022 thru 06-30-2023	44,196,549 100.000%	28,337,950 64.118%	15,858,599 35.882%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12A
For Twelve Months Ended June 30, 2023			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	06-01-2022 thru 06-30-2023	1,500,350,679	1,027,766,329	472,584,350	
		Percent		100.000%	68.502%	31.498%	
11		Book Depreciation	07-01-2022 thru 06-30-2023	148,865,828	98,971,330	49,894,498	
		Percent		100.000%	66.484%	33.516%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2022 thru 06-30-2023	3,567,158,045 100.000%	2,372,927,998 66.522%	1,194,230,047 33.478%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2022 thru 06-30-2023	291,792,619 100.000%	198,085,060 67.886%	93,707,559 32.114%
14		Net Allocated Schedule M's - AMA Percent	07-01-2022 thru 06-30-2023	-133,939,276 100.000%	-89,965,253 67.169%	-43,974,023 32.831%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	422,728,570	0	422,728,570	287,920,192	0	287,920,192	134,808,378	0	134,808,378
99	442200	Commercial - Firm & Int.	340,697,547	0	340,697,547	248,269,931	0	248,269,931	92,427,616	0	92,427,616
1	442300	Industrial	118,853,103	0	118,853,103	64,199,134	0	64,199,134	54,653,969	0	54,653,969
99	444000	Public Street & Highway Lighting	7,642,159	0	7,642,159	4,860,166	0	4,860,166	2,781,993	0	2,781,993
99	448000	Interdepartmental Revenue	1,577,150	0	1,577,150	1,324,197	0	1,324,197	252,953	0	252,953
99	499XXX	Unbilled Revenue	(7,521,915)	0	(7,521,915)	(5,100,673)	0	(5,100,673)	(2,421,242)	0	(2,421,242)
		TOTAL SALES TO ULTIMATE CUSTOMERS	883,976,614	0	883,976,614	601,472,947	0	601,472,947	282,503,667	0	282,503,667
1	447XXX	Sales for Resale	0	232,444,683	232,444,683	0	149,694,376	149,694,376	0	82,750,307	82,750,307
		TOTAL SALES OF ELECTRICITY	883,976,614	232,444,683	1,116,421,297	601,472,947	149,694,376	751,167,323	282,503,667	82,750,307	365,253,974
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(134,000)	0	(134,000)	(134,000)	0	(134,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	124,197	0	124,197	43,215	0	43,215	80,982	0	80,982
1	453000	Sales of Water & Water Power	0	285,520	285,520	0	183,875	183,875	0	101,645	101,645
1	454000	Rent from Electric Property	4,335,210	221,628	4,556,838	2,630,129	142,728	2,772,857	1,705,081	78,900	1,783,981
1	454100	Rent from Trnsmission Joint Use	22,371	0	22,371	8,937	0	8,937	13,434	0	13,434
1	456XXX	Other Electric Revenues	(14,674,400)	51,454,160	36,779,760	(11,910,271)	33,136,479	21,226,208	(2,764,129)	18,317,681	15,553,552
		TOTAL OTHER OPERATING REVENUE	(10,326,622)	51,961,308	41,634,686	(9,361,990)	33,463,082	24,101,092	(964,632)	18,498,226	17,533,594
		TOTAL ELECTRIC REVENUE	873,649,992	284,405,991	1,158,055,983	592,110,957	183,157,458	775,268,415	281,539,035	101,248,533	382,787,568

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,830,379	31,478,660	47,309,039	11,494,061	20,272,257	31,766,318	4,336,318	11,206,403	15,542,721
E-DEPX		Depreciation Expense-Transmission	797,058	19,586,121	20,383,179	520,935	12,613,462	13,134,397	276,123	6,972,659	7,248,782
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,179,319	1,179,319	0	759,482	759,482	0	419,837	419,837
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	379,100	0	379,100	379,100	0	379,100	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,995,769	0	1,995,769	1,027,746	0	1,027,746	968,023	0	968,023
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
99	407360	Amortization of CS2 & COLSTRIP O&M	953,328	0	953,328	0	0	0	953,328	0	953,328
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	374,618	0	374,618	291,371	0	291,371	83,247	0	83,247
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,871,754)	0	(2,871,754)	(1,474,013)	0	(1,474,013)	(1,397,741)	0	(1,397,741)
99	407434	EIM Deferred O&M	(791,649)	0	(791,649)	0	0	0	(791,649)	0	(791,649)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,382,743)	0	(16,382,743)	(11,159,547)	0	(11,159,547)	(5,223,196)	0	(5,223,196)
99	407451	Deferral CEIP	(419,587)	0	(419,587)	(419,587)	0	(419,587)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(887,236)	0	(887,236)	0	0	0	(887,236)	0	(887,236)
99	407494	Amortization of Schedule 98 REC Rev	(86,483)	0	(86,483)	(86,483)	0	(86,483)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	19,417,387	19,417,387	0	12,504,797	12,504,797	0	6,912,590	6,912,590
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,997,531)	72,769,876	68,772,345	(1,465,391)	46,863,801	45,398,410	(2,532,140)	25,906,075	23,373,935
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(31,540,452)	632,511,985	600,971,533	(34,301,123)	407,337,720	373,036,597	2,760,671	225,174,265	227,934,936

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	131,235	131,235	0	85,455	85,455	0	45,780	45,780
2	902000	Meter Reading Expenses	565,167	145,857	711,024	395,719	94,976	490,695	169,448	50,881	220,329
2	903XXX	Customer Records & Collection Expenses	918,599	7,305,716	8,224,315	450,663	4,757,190	5,207,853	467,936	2,548,526	3,016,462
2	904000	Uncollectible Accounts	312,316	2	312,318	(269,149)	1	(269,148)	581,465	1	581,466
2	905000	Misc Customer Accounts	0	359,789	359,789	0	234,280	234,280	0	125,509	125,509
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,796,082	7,942,599	9,738,681	577,233	5,171,902	5,749,135	1,218,849	2,770,697	3,989,546
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	31,993,532	232,963	32,226,495	23,610,107	151,696	23,761,803	8,383,425	81,267	8,464,692
2	909000	Advertising	167,880	738,447	906,327	146,906	480,847	627,753	20,974	257,600	278,574
2	910000	Misc Customer Service & Info Exp	0	238,439	238,439	0	155,262	155,262	0	83,177	83,177
		TOTAL CUSTOMER SERVICE & INFO EXP	32,161,412	1,209,849	33,371,261	23,757,013	787,805	24,544,818	8,404,399	422,044	8,826,443
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	73,461	0	73,461	73,461	0	73,461	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	73,461	0	73,461	73,461	0	73,461	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	849,038	31,737,708	32,586,746	472,901	21,246,174	21,719,075	376,137	10,491,534	10,867,671
4	921000	Office Supplies & Expenses	1,113	4,136,053	4,137,166	540	2,768,798	2,769,338	573	1,367,255	1,367,828
4	922000	Admin Exp Transferred--Credit	0	(105,278)	(105,278)	0	(70,476)	(70,476)	0	(34,802)	(34,802)
4	923000	Outside Services Employed	1,176,122	14,745,249	15,921,371	1,145,783	9,870,912	11,016,695	30,339	4,874,337	4,904,676
4	924000	Property Insurance Premium	0	2,634,459	2,634,459	0	1,763,586	1,763,586	0	870,873	870,873
4	925XXX	Injuries and Damages	3,470,513	7,295,271	10,765,784	2,353,777	4,883,673	7,237,450	1,116,736	2,411,598	3,528,334
4	926XXX	Employee Pensions and Benefits	11,933,054	24,790,388	36,723,442	8,055,321	16,595,429	24,650,750	3,877,733	8,194,959	12,072,692
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,120,554	4,545,002	7,665,556	2,139,669	2,926,981	5,066,650	980,885	1,618,021	2,598,906
4	930000	Miscellaneous General Expenses	207,213	4,375,034	4,582,247	181,649	2,928,779	3,110,428	25,564	1,446,255	1,471,819
4	931000	Rents	8,400	822,434	830,834	0	550,562	550,562	8,400	271,872	280,272
4	935000	Maintenance of General Plant	2,018,054	12,991,254	15,009,308	1,425,803	8,696,735	10,122,538	592,251	4,294,519	4,886,770
		TOTAL ADMIN & GEN OPERATING EXP	22,785,261	107,967,574	130,752,835	15,775,443	72,161,153	87,936,596	7,009,818	35,806,421	42,816,239

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,976,747	18,640,834	22,617,581	3,088,251	12,478,734	15,566,985	888,496	6,162,100	7,050,596
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	4,025,330	38,237,484	42,262,814	4,025,330	25,597,319	29,622,649	0	12,640,165	12,640,165
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,484,445	0	2,484,445	2,484,445	0	2,484,445	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,552,447	0	1,552,447	1,552,447	0	1,552,447	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	349,510	1,723,207	2,072,717	290,088	1,146,312	1,436,400	59,422	576,895	636,317
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	3,085,216	0	3,085,216	3,085,216	0	3,085,216	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407372	Amortization-Colstrip Community Fund	375,000	0	375,000	375,000	0	375,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(591,245)	0	(591,245)	(591,245)	0	(591,245)	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(616,827)	0	(616,827)	(616,827)	0	(616,827)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	2,335,165	0	2,335,165	2,335,165	0	2,335,165	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(12,902,584)	0	(12,902,584)	(6,424,698)	0	(6,424,698)	(6,477,886)	0	(6,477,886)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(127,045)	0	(127,045)	(127,045)	0	(127,045)	0	0	0
99	407493	Amortization-Remand Residual Balance	(63,801)	0	(63,801)	(63,801)	0	(63,801)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,139,091	5,256,920	6,396,011	787,125	3,519,140	4,306,265	351,966	1,737,780	2,089,746
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(3,373,978)	64,579,229	61,205,251	4,527,249	43,223,828	47,751,077	(7,901,227)	21,355,401	13,454,174
		TOTAL ADMIN & GENERAL EXPENSES	19,411,283	172,546,803	191,958,086	20,302,692	115,384,981	135,687,673	(891,409)	57,161,822	56,270,413
		TOTAL EXPENSES BEFORE FIT	180,924,117	824,961,772	1,005,885,889	128,042,638	535,575,436	663,618,074	52,881,479	289,386,336	342,267,815
		NET OPERATING INCOME (LOSS) BEFORE FIT			152,170,094			111,650,341			40,519,753
E-FIT		FEDERAL INCOME TAX			(10,589,394)			(6,745,987)			(3,843,407)
E-FIT		DEFERRED FEDERAL INCOME TAX			(19,054,472)			(6,498,008)			(12,556,464)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			182,298,748			125,206,539			57,092,209

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers - AMA	100.000%	65.116%	34.884%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.118%	35.882%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	90,123	1,507,908	1,598,031	61,023	971,093	1,032,116	29,100	536,815	565,915
1	456010	Other Electric Rev-Financial	0	(54,783,387)	(54,783,387)	0	(35,280,501)	(35,280,501)	0	(19,502,886)	(19,502,886)
1	456015	Other Electric Rev-CT Fuel Sales	0	52,697,203	52,697,203	0	33,936,999	33,936,999	0	18,760,204	18,760,204
1	456016	Other Electric Rev-Resource Opt	0	3,849,070	3,849,070	0	2,478,801	2,478,801	0	1,370,269	1,370,269
1	456017	Other Electric Rev-Non Resource	0	121,174	121,174	0	78,036	78,036	0	43,138	43,138
1	456018	Other Electric Rev-Extraction	0	387,289	387,289	0	249,414	249,414	0	137,875	137,875
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	316,721	6,078	322,799	215,681	3,914	219,595	101,040	2,164	103,204
1	456100	Transmission Revenue of Others	0	31,511,951	31,511,951	0	20,293,696	20,293,696	0	11,218,255	11,218,255
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,220,746	1,220,746	0	786,160	786,160	0	434,586	434,586
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(20,123,311)	0	(20,123,311)	(13,015,169)	0	(13,015,169)	(7,108,142)	0	(7,108,142)
1	456329	Amortization Res Decoupling Deferral	9,571,583	0	9,571,583	4,806,684	0	4,806,684	4,764,899	0	4,764,899
1	456338	Non-res Decoupling Deferred Rev	1,229,919	0	1,229,919	1,778,157	0	1,778,157	(548,238)	0	(548,238)
1	456339	Amortization Non-res Decoupling	(6,109,189)	0	(6,109,189)	(5,885,215)	0	(5,885,215)	(223,974)	0	(223,974)
1	456380	Other Electric Revenue-Clearwater	323,396	0	323,396	0	0	0	323,396	0	323,396
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,076,233)	(3,076,233)	0	(1,981,094)	(1,981,094)	0	(1,095,139)	(1,095,139)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,076,233	3,076,233	0	1,981,094	1,981,094	0	1,095,139	1,095,139
1	456730	Other Elec Rev-Intraco Thermal	0	10,582,601	10,582,601	0	6,815,195	6,815,195	0	3,767,406	3,767,406
TOTAL ACCOUNT 456			(14,674,398)	51,454,161	36,779,763	(11,910,270)	33,136,479	21,226,209	(2,764,128)	18,317,682	15,553,554

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	180,829,253	180,829,253	0	116,454,039	116,454,039	0	64,375,214	64,375,214
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,498,267	1,498,267	0	964,884	964,884	0	533,383	533,383
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,059,970	0	10,059,970	0	0	0	10,059,970	0	10,059,970
1	555550	Non Monetary - Exchange Power	0	(17,902)	(17,902)	0	(11,529)	(11,529)	0	(6,373)	(6,373)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,456,487	4,456,487	0	2,869,978	2,869,978	0	1,586,509	1,586,509
1	555710	Intercompany Purchase	0	1,220,746	1,220,746	0	786,160	786,160	0	434,586	434,586
1	555740	Purchased Power - EIM	0	19,921,626	19,921,626	0	12,829,527	12,829,527	0	7,092,099	7,092,099
TOTAL ACCOUNT 555			10,059,970	207,908,477	217,968,447	0	133,893,059	133,893,059	10,059,970	74,015,418	84,075,388

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	30,557	6,254,034	6,284,591	30,557	4,027,598	4,058,155	0	2,226,436	2,226,436
1	557010	Other Power Supply Expense - Financial	0	(19,827,301)	(19,827,301)	0	(12,768,782)	(12,768,782)	0	(7,058,519)	(7,058,519)
1	557018	Merchandise Processing Fee	0	48,357	48,357	0	31,142	31,142	0	17,215	17,215
1	557150	Fuel - Economic Dispatch	0	20,309,353	20,309,353	0	13,079,223	13,079,223	0	7,230,130	7,230,130
1	557160	Power Supply Expense - Miscellaneous	0	684,245	684,245	0	440,654	440,654	0	243,591	243,591
99	557161	Unbilled Add-Ons	(164,066)	0	(164,066)	0	0	0	(164,066)	0	(164,066)
1	557165	Other Resource Costs-CAISO Charges	0	691,132	691,132	0	445,089	445,089	0	246,043	246,043
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,436	205,436	0	113,564	113,564
1	557170	Broker Fees - Power	0	744,005	744,005	0	479,139	479,139	0	264,866	264,866
1	557171	REC Broker Fees	0	35,407	35,407	0	22,802	22,802	0	12,605	12,605
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,336,382	0	1,336,382	1,336,382	0	1,336,382	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(40,494,667)	0	(40,494,667)	(40,494,667)	0	(40,494,667)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,077,789	0	1,077,789	1,077,789	0	1,077,789	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,425,532)	0	(3,425,532)	(3,425,532)	0	(3,425,532)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(15,047,067)	0	(15,047,067)	0	0	0	(15,047,067)	0	(15,047,067)
99	557390	Idaho PCA Amortization	5,767,058	0	5,767,058	0	0	0	5,767,058	0	5,767,058
1	557395	Optional Renewable Power Expense Offset	0	1,778	1,778	0	1,145	1,145	0	633	633
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,904,096	4,904,096	0	3,158,238	3,158,238	0	1,745,858	1,745,858
1	557711	Turbine Gas Bookout Offset	0	(4,904,096)	(4,904,096)	0	(3,158,238)	(3,158,238)	0	(1,745,858)	(1,745,858)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	45,907,191	45,907,191	0	29,564,231	29,564,231	0	16,342,960	16,342,960
TOTAL ACCOUNT 557			(50,100,868)	55,167,201	5,066,333	(40,977,973)	35,527,677	(5,450,296)	(9,122,895)	19,639,524	10,516,629

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	371,644	232,963	604,607	291,565	151,696	443,261	80,079	81,267	161,346
99	908600	Public Purpose Tariff Rider Expense Offset	31,721,607	0	31,721,607	23,225,764	0	23,225,764	8,495,843	0	8,495,843
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(290,497)	0	(290,497)	(98,000)	0	(98,000)	(192,497)	0	(192,497)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			31,993,532	232,963	32,226,495	23,610,107	151,696	23,761,803	8,383,425	81,267	8,464,692

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.116%	34.884%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.77%	55.77%
2	Cost of Debt		4.699%	4.702%
	Total Weighted Cost		2.621%	2.622%
E-APL	Net Rate Base	3,151,633,476	2,109,184,762	1,042,448,714
	Interest Deduction for FIT Calculation	82,614,738	55,281,733	27,333,005
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,158,055,983	775,268,415	382,787,568
E-OPS	Less: Operating & Maintenance Expense	760,997,036	481,118,372	279,878,664
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	162,835,112	114,956,940	47,878,172
E-OTX	Less: Taxes Other than FIT	82,053,741	67,542,762	14,510,979
	Net Operating Income Before FIT	152,170,094	111,650,341	40,519,753
E-INT	Less: Interest Expense	82,614,738	55,281,733	27,333,005
E-OTX	Less: ID ITC Deferred & Amortization	(9,115)	0	(9,115)
E-SCM	Plus: Schedule M Adjustments	(119,971,928)	(88,492,356)	(31,479,572)
	Taxable Net Operating Income	(50,425,687)	(32,123,748)	(18,301,939)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(10,589,394)	(6,745,987)	(3,843,407)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(10,589,394)	(6,745,987)	(3,843,407)
E-DTE	Deferred FIT	17,107,315	13,467,272	3,640,043
E-DTE	Customer Tax Credit Amortization	(36,161,787)	(19,965,280)	(16,196,507)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(30,128,654)	(13,556,198)	(16,572,456)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	83,214,954	109,928,675	193,143,629	57,692,288	72,258,380	129,950,668	25,522,666	37,670,295	63,192,961
12	997001 Contributions In Aid of Construction	0	14,726,654	14,726,654	0	9,796,465	9,796,465	0	4,930,189	4,930,189
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	(190,914)	(190,914)	0	(127,000)	(127,000)	0	(63,914)	(63,914)
99	997007 Idaho PCA	(10,071,657)	0	(10,071,657)	0	0	0	(10,071,657)	0	(10,071,657)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	336,902	336,902	0	224,114	224,114	0	112,788	112,788
99	997018 DSM Tariff Rider	92,751	52	92,803	(2,279,436)	35	(2,279,401)	2,372,187	17	2,372,204
12	997020 FAS87 Current Pension Accrual	0	(1,408,027)	(1,408,027)	0	(936,648)	(936,648)	0	(471,379)	(471,379)
12	997027 Uncollectibles	(351,939)	(2,950,968)	(3,302,907)	(1,139,179)	(1,963,043)	(3,102,222)	787,240	(987,925)	(200,685)
99	997031 Decoupling Mechanism	15,430,998	0	15,430,998	12,315,543	0	12,315,543	3,115,455	0	3,115,455
12	997032 Interest Rate Swaps	0	9,658,632	9,658,632	0	6,425,115	6,425,115	0	3,233,517	3,233,517
99	997033 BPA Residential Exchange	(565,780)	0	(565,780)	(486,728)	0	(486,728)	(79,052)	0	(79,052)
99	997034 Montana Hydro Settlement	(3,766,353)	0	(3,766,353)	(2,468,231)	0	(2,468,231)	(1,298,122)	0	(1,298,122)
99	997035 Leases	0	90,998	90,998	0	60,917	60,917	0	30,081	30,081
99	997043 Washington Deferred Power Costs	(39,158,068)	0	(39,158,068)	(39,158,068)	0	(39,158,068)	0	0	0
12	997044 Non-Monetary Power Costs	0	(17,902)	(17,902)	0	(11,909)	(11,909)	0	(5,993)	(5,993)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(6,623,464)	(6,623,464)	0	(4,406,061)	(4,406,061)	0	(2,217,403)	(2,217,403)
12	997049 Tax Depreciation	0	(172,734,605)	(172,734,605)	0	(114,906,514)	(114,906,514)	0	(57,828,091)	(57,828,091)
99	997058 Colstrip Community Fund	375,000	0	375,000	375,000	0	375,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,085	884,085	0	588,111	588,111	0	295,974	295,974
99	997065 Amortization - Unbilled Revenue Add-Ins	(284,795)	0	(284,795)	31,902	0	31,902	(316,697)	0	(316,697)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	24,601,805	24,601,805	0	16,365,613	16,365,613	0	8,236,192	8,236,192
12	997081 Deferred Compensation	0	(69,347)	(69,347)	0	(46,131)	(46,131)	0	(23,216)	(23,216)
4	997082 Meal Disallowances	0	432,873	432,873	0	289,778	289,778	0	143,095	143,095
12	997083 Paid Time Off	0	771,608	771,608	0	513,289	513,289	0	258,319	258,319
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	66,092	0	66,092	0	0	0	66,092	0	66,092
99	997095 WA REC Deferral	(2,347,743)	0	(2,347,743)	(2,347,743)	0	(2,347,743)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,766	21,766	0	10,954	10,954
99	997098 Provision for Rate Refund	(63,801)	0	(63,801)	(63,801)	0	(63,801)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(146,652)	(146,652)	0	(97,556)	(97,556)	0	(49,096)	(49,096)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(86,282,535)	(86,282,535)	0	(57,396,868)	(57,396,868)	0	(28,885,667)	(28,885,667)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(16,332,406)	0	(16,332,406)	(16,332,406)	0	(16,332,406)	0	0	0
99	997110 FISERVE	77,798	448,658	526,456	0	298,456	298,456	77,798	150,202	228,000
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,363)	(106,363)	0	(53,528)	(53,528)
12	997114 AFUDC Debt CWIP	0	(1,599,824)	(1,599,824)	0	(1,064,235)	(1,064,235)	0	(535,589)	(535,589)
99	997115 AFUDC Equity DFIT Deferral	(591,245)	0	(591,245)	(591,245)	0	(591,245)	0	0	0
99	997117 Colstrip Plant Adjustment	(4,609,689)	0	(4,609,689)	(3,111,067)	0	(3,111,067)	(1,498,622)	0	(1,498,622)
99	997119 AFUDC Tax CPI	0	9,907,035	9,907,035	0	6,590,358	6,590,358	0	3,316,677	3,316,677
99	997120 Transportation Tax Disallowance	0	56,837	56,837	0	37,809	37,809	0	19,028	19,028

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997122 Regulatory Fees	(616,827)	0	(616,827)	(616,827)	0	(616,827)	0	0	0
99	997123 EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125 COVID-19	2,335,165	0	2,335,165	2,335,165	0	2,335,165	0	0	0
99	997126 Prepaid Expenses	0	(670,767)	(670,767)	0	(446,208)	(446,208)	0	(224,559)	(224,559)
99	997127 CARES Act SS Deferral	0	(1,451,414)	(1,451,414)	0	(965,510)	(965,510)	0	(485,904)	(485,904)
99	997128 Meters Expensed	0	(3,687,589)	(3,687,589)	0	(2,453,058)	(2,453,058)	0	(1,234,531)	(1,234,531)
99	997129 Mixed Service Costs (IDD#5)	0	(28,050,000)	(28,050,000)	0	(18,659,421)	(18,659,421)	0	(9,390,579)	(9,390,579)
99	997130 Wild Fire Resiliency Deferral	(9,949,595)	0	(9,949,595)	(3,471,709)	0	(3,471,709)	(6,477,886)	0	(6,477,886)
99	997132 Battery Storage Deferral	188,326	0	188,326	188,326	0	188,326	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	379,102	0	379,102	379,102	0	379,102	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	134,000	0	134,000	134,000	0	134,000	0	0	0
99	997137 CEIP	(419,587)	0	(419,587)	(419,587)	0	(419,587)	0	0	0
99	997138 Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	997139 Pension Settlement	0	227,092	227,092	0	151,066	151,066	0	76,026	76,026
99	997140 Insurance Balancing	(127,045)	0	(127,045)	(127,045)	0	(127,045)	0	0	0
99	997141 CCA	1,170,501	0	1,170,501	768,363	0	768,363	402,138	0	402,138
	TOTAL SCHEDULE M ADJUSTMENTS	13,967,345	(133,939,273)	(119,971,928)	1,472,897	(89,965,253)	(88,492,356)	12,494,448	(43,974,020)	(31,479,572)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.522%	33.478%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended June 30, 2023
Average of Monthly Averages Basis

Report ID:
E-DTE-12A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	9,044,520	9,044,520	0	6,016,596	6,016,596	0	3,027,924	3,027,924
99	410100	Deferred Federal Income Tax Expense - Washington	12,363,871	0	12,363,871	12,363,871	0	12,363,871	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,313,953	0	3,313,953	0	0	0	3,313,953	0	3,313,953
	410100	Total	15,677,824	9,044,520	24,722,344	12,363,871	6,016,596	18,380,467	3,313,953	3,027,924	6,341,877
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,393,428)	(9,393,428)	0	(6,248,547)	(6,248,547)	0	(3,144,881)	(3,144,881)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,067,196)	0	(1,067,196)	(1,067,196)	0	(1,067,196)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(850,633)	0	(850,633)	0	0	0	(850,633)	0	(850,633)
	411100	Total	(1,917,829)	(9,393,428)	(11,311,257)	(1,067,196)	(6,248,547)	(7,315,743)	(850,633)	(3,144,881)	(3,995,514)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	2,402,548	0	2,402,548	2,402,548	0	2,402,548	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,293,680	0	1,293,680	0	0	0	1,293,680	0	1,293,680
	410193	Total	3,696,228	0	3,696,228	2,402,548	0	2,402,548	1,293,680	0	1,293,680
Total Deferred Federal Income Tax Expense			17,456,223	(348,908)	17,107,315	13,699,223	(231,951)	13,467,272	3,757,000	(116,957)	3,640,043
99	411193	Customer Tax Credit Amortization - Washington	(19,965,280)	0	(19,965,280)	(19,965,280)	0	(19,965,280)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(16,196,507)	0	(16,196,507)	0	0	0	(16,196,507)	0	(16,196,507)
	411193	Total	(36,161,787)	0	(36,161,787)	(19,965,280)	0	(19,965,280)	(16,196,507)	0	(16,196,507)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.522%	33.478%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,350,000	7,350,000	0	4,733,400	4,733,400	0	2,616,600	2,616,600
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,288,000	1,288,000	0	712,000	712,000
1	182333	CDA Settlement Costs	0	1,015,666	1,015,666	0	654,089	654,089	0	361,577	361,577
1	182381	CDA Settlement Past Storage	0	27,443,492	27,443,492	0	17,673,609	17,673,609	0	9,769,883	9,769,883
1	302000	Franchises & Consents	2,724,717	44,049,218	46,773,935	2,724,717	28,367,696	31,092,413	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,240,555	16,560,271	319,716	10,569,861	10,889,577	0	5,670,694	5,670,694
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,126,795	111,817,414	115,944,209	4,126,795	74,853,931	78,980,726	0	36,963,483	36,963,483
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	17,496,275	17,496,275	0	11,712,531	11,712,531	0	5,783,744	5,783,744
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,805,190	7,805,190	0	5,225,028	5,225,028	0	2,580,162	2,580,162
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	9,537,844	9,537,844	0	6,384,919	6,384,919	0	3,152,925	3,152,925
TOTAL INTANGIBLE PLANT			23,286,571	334,103,998	357,390,569	23,286,571	221,275,526	244,562,097	0	112,828,472	112,828,472
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,484,283	2,484,283	0	1,373,299	1,373,299
1	311XXX	Structures & Improvements	111,626,674	29,097,342	140,724,016	72,934,091	18,738,688	91,672,779	38,692,583	10,358,654	49,051,237
1	312000	Boiler Plant	145,895,361	70,659,291	216,554,652	93,297,110	45,504,583	138,801,693	52,598,251	25,154,708	77,752,959
1	313000	Generators	(1,537)	0	(1,537)	(1,331)	0	(1,331)	(206)	0	(206)
1	314000	Turbogenerator Units	39,406,129	18,595,629	58,001,758	25,760,321	11,975,585	37,735,906	13,645,808	6,620,044	20,265,852
1	315000	Accessory Electric Equipment	18,097,425	12,501,086	30,598,511	11,824,762	8,050,699	19,875,461	6,272,663	4,450,387	10,723,050
1	316000	Miscellaneous Power Plant Equipment	14,656,024	2,476,959	17,132,983	9,578,478	1,595,162	11,173,640	5,077,546	881,797	5,959,343
TOTAL STEAM PRODUCTION PLANT			329,680,076	137,187,889	466,867,965	213,393,431	88,349,000	301,742,431	116,286,645	48,838,889	165,125,534
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	111,333,388	111,333,388	0	71,698,702	71,698,702	0	39,634,686	39,634,686
1	332XXX	Reservoirs, Dams, & Waterways	0	256,059,958	256,059,958	0	164,902,613	164,902,613	0	91,157,345	91,157,345
1	333000	Waterwheels, Turbines, & Generators	0	235,694,556	235,694,556	0	151,787,294	151,787,294	0	83,907,262	83,907,262
1	334000	Accessory Electric Equipment	0	84,832,894	84,832,894	0	54,632,384	54,632,384	0	30,200,510	30,200,510
1	335XXX	Miscellaneous Power Plant Equipment	0	13,572,708	13,572,708	0	8,740,824	8,740,824	0	4,831,884	4,831,884
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,349,705	2,349,705	0	1,298,905	1,298,905
TOTAL HYDRAULIC PRODUCTION PLANT			0	771,031,092	771,031,092	0	496,544,024	496,544,024	0	274,487,068	274,487,068
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	582,928	582,928	0	322,240	322,240
1	341000	Structures & Improvements	0	17,566,352	17,566,352	0	11,312,731	11,312,731	0	6,253,621	6,253,621
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,443	21,070,443	0	13,569,365	13,569,365	0	7,501,078	7,501,078
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	239,824,134	239,824,134	0	154,446,742	154,446,742	0	85,377,392	85,377,392
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	25,713,029	25,713,029	0	16,559,191	16,559,191	0	9,153,838	9,153,838
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	1,642,511	1,642,511	0	1,057,777	1,057,777	0	584,734	584,734
TOTAL OTHER PRODUCTION PLANT			0	328,370,901	328,370,901	0	211,470,860	211,470,860	0	116,900,041	116,900,041
TOTAL PRODUCTION PLANT			329,680,076	1,236,589,882	1,566,269,958	213,393,431	796,363,884	1,009,757,315	116,286,645	440,225,998	556,512,643

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,390,827	30,019,185	410,632	18,927,693	19,338,325	217,726	10,463,134	10,680,860	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	25,631	32,399,474	32,425,105	16,789	20,865,261	20,882,050	8,842	11,534,213	11,543,055	
1	353XXX	Station Equipment	12,788,049	354,285,385	367,073,434	8,359,222	228,159,788	236,519,010	4,428,827	126,125,597	130,554,424	
1	354000	Towers & Fixtures	16,011,253	1,167,385	17,178,638	10,463,393	751,796	11,215,189	5,547,860	415,589	5,963,449	
1	355000	Poles & Fixtures	5,418	351,863,820	351,869,238	3,541	226,600,300	226,603,841	1,877	125,263,520	125,265,397	
1	356000	Overhead Conductors & Devices	12,548,569	169,359,694	181,908,263	8,200,531	109,067,643	117,268,174	4,348,038	60,292,051	64,640,089	
1	357000	Underground Conduit	0	3,214,095	3,214,095	0	2,069,877	2,069,877	0	1,144,218	1,144,218	
1	358000	Underground Conductors & Devices	0	6,722,963	6,722,963	0	4,329,588	4,329,588	0	2,393,375	2,393,375	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748	
		TOTAL TRANSMISSION PLANT	42,086,112	950,932,946	993,019,058	27,505,626	612,400,817	639,906,443	14,580,486	338,532,129	353,112,615	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,987,760	0	11,987,760	10,517,206	0	10,517,206	1,470,554	0	1,470,554	
99	360400	Land Easements	3,995,348	0	3,995,348	1,349,272	0	1,349,272	2,646,076	0	2,646,076	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,630,987	0	28,630,987	20,952,790	0	20,952,790	7,678,197	0	7,678,197	
3	362000	Station Equipment	161,829,612	3,189,321	165,018,933	108,102,173	2,044,929	110,147,102	53,727,439	1,144,392	54,871,831	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	539,356,524	0	539,356,524	356,592,901	0	356,592,901	182,763,623	0	182,763,623	
99	365000	Overhead Conductors & Devices	342,031,469	0	342,031,469	213,695,211	0	213,695,211	128,336,258	0	128,336,258	
99	366000	Underground Conduit	156,803,874	0	156,803,874	103,281,989	0	103,281,989	53,521,885	0	53,521,885	
99	367000	Underground Conductors & Devices	273,562,204	0	273,562,204	182,988,497	0	182,988,497	90,573,707	0	90,573,707	
99	368000	Line Transformers	329,551,961	0	329,551,961	228,207,984	0	228,207,984	101,343,977	0	101,343,977	
99	369XXX	Services	214,540,003	0	214,540,003	139,682,699	0	139,682,699	74,857,304	0	74,857,304	
99	371XXX	Installations on Customers' Premises	6,589,032	0	6,589,032	6,589,032	0	6,589,032	0	0	0	
99	370XXX	Meters	86,381,603	0	86,381,603	61,670,450	0	61,670,450	24,711,153	0	24,711,153	
99	373XXX	Street Light & Signal Systems	78,234,795	0	78,234,795	50,708,521	0	50,708,521	27,526,274	0	27,526,274	
		TOTAL DISTRIBUTION PLANT	2,233,863,022	3,189,321	2,237,052,343	1,484,338,725	2,044,929	1,486,383,654	749,524,297	1,144,392	750,668,689	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,502,752	9,422,555	10,925,307	803,185	6,307,741	7,110,926	699,567	3,114,814	3,814,381	
4	390XXX	Structures & Improvements	26,962,821	108,782,200	135,745,021	17,796,382	72,822,068	90,618,450	9,166,439	35,960,132	45,126,571	
4	391XXX	Office Furniture & Equipment	5,269,986	52,034,512	57,304,498	5,254,566	34,833,463	40,088,029	15,420	17,201,049	17,216,469	
4	392XXX	Transportation Equipment	40,664,351	30,280,150	70,944,501	27,682,798	20,270,441	47,953,239	12,981,553	10,009,709	22,991,262	
4	393000	Stores Equipment	655,286	4,102,151	4,757,437	464,926	2,746,103	3,211,029	190,360	1,356,048	1,546,408	
4	394000	Tools, Shop & Garage Equipment	2,598,679	18,052,595	20,651,274	1,394,198	12,084,949	13,479,147	1,204,481	5,967,646	7,172,127	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	414,559	3,786,721	4,201,280	398,768	2,534,945	2,933,713	15,791	1,251,776	1,267,567	
4	396XXX	Power Operated Equipment	21,799,308	7,594,347	29,393,655	13,259,596	5,083,884	18,343,480	8,539,712	2,510,463	11,050,175	
4	397XXX	Communications Equipment	32,534,651	94,590,218	127,124,869	23,132,542	63,321,530	86,454,072	9,402,109	31,268,688	40,670,797	
4	398000	Miscellaneous Equipment	13,459	850,071	863,530	0	569,063	569,063	13,459	281,008	294,467	
		TOTAL GENERAL PLANT	132,415,852	329,612,307	462,028,159	90,186,961	220,652,368	310,839,329	42,228,891	108,959,939	151,188,830	
		TOTAL PLANT IN SERVICE	2,761,331,633	2,854,428,454	5,615,760,087	1,838,711,314	1,852,737,524	3,691,448,838	922,620,319	1,001,690,930	1,924,311,249	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(281,755,490)	(78,021,672)	(359,777,162)	(185,999,614)	(50,245,957)	(236,245,571)	(95,755,876)	(27,775,715)	(123,531,591)
E-ADEP		Hydro Production Plant	0	(188,991,498)	(188,991,498)	0	(121,710,525)	(121,710,525)	0	(67,280,973)	(67,280,973)
E-ADEP		Other Production Plant	0	(169,558,999)	(169,558,999)	0	(109,195,995)	(109,195,995)	0	(60,363,004)	(60,363,004)
E-ADEP		Transmission Plant	(27,320,846)	(242,406,919)	(269,727,765)	(16,722,264)	(156,110,056)	(172,832,320)	(10,598,582)	(86,296,863)	(96,895,445)
E-ADEP		Distribution Plant	(736,206,064)	(495,600)	(736,701,664)	(458,299,556)	(317,769)	(458,617,325)	(277,906,508)	(177,831)	(278,084,339)
E-ADEP		General Plant	(54,476,574)	(115,758,966)	(170,235,540)	(35,261,745)	(77,492,524)	(112,754,269)	(19,214,829)	(38,266,442)	(57,481,271)
		TOTAL ACCUMULATED DEPRECIATION	(1,099,758,974)	(795,233,654)	(1,894,992,628)	(696,283,179)	(515,072,826)	(1,211,356,005)	(403,475,795)	(280,160,828)	(683,636,623)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,471,229)	(18,471,229)	0	(11,895,472)	(11,895,472)	0	(6,575,757)	(6,575,757)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(459,704)	0	(459,704)	(459,704)	0	(459,704)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,642,868)	(3,642,868)	0	(2,435,792)	(2,435,792)	0	(1,207,076)	(1,207,076)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(14,080,818)	(115,794,991)	(129,875,809)	(14,080,818)	(77,516,639)	(91,597,457)	0	(38,278,352)	(38,278,352)
E-AAAMT		General Plant - 390200, 396200	0	(1,159,806)	(1,159,806)	0	(776,409)	(776,409)	0	(383,397)	(383,397)
		TOTAL ACCUMULATED AMORTIZATION	(14,540,522)	(139,068,894)	(153,609,416)	(14,540,522)	(92,624,312)	(107,164,834)	0	(46,444,582)	(46,444,582)
		TOTAL ACCUMULATED DEPR/AMORT	(1,114,299,496)	(934,302,548)	(2,048,602,044)	(710,823,701)	(607,697,138)	(1,318,520,839)	(403,475,795)	(326,605,410)	(730,081,205)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,647,032,137	1,920,125,906	3,567,158,043	1,127,887,613	1,245,040,386	2,372,927,999	519,144,524	675,085,520	1,194,230,044
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(537,938,452)	(537,938,452)	0	(357,847,417)	(357,847,417)	0	(180,091,035)	(180,091,035)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(52,042,409)	(52,042,409)	0	(34,838,750)	(34,838,750)	0	(17,203,659)	(17,203,659)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,724,179)	(3,724,179)	0	(2,493,077)	(2,493,077)	0	(1,231,102)	(1,231,102)
4		ADFIT - Common Plant (283750 from C-DTX)	0	137,734	137,734	0	92,203	92,203	0	45,531	45,531
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	(5,763,133)	(5,763,133)	0	(3,711,458)	(3,711,458)	0	(2,051,675)	(2,051,675)
1		ADFIT - CDA Settlement Costs (283333)	0	276,721	276,721	0	178,208	178,208	0	98,513	98,513
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(938,428)	(938,428)	0	(624,261)	(624,261)	0	(314,167)	(314,167)
		TOTAL ACCUMULATED DFIT	0	(599,992,146)	(599,992,146)	0	(399,244,552)	(399,244,552)	0	(200,747,594)	(200,747,594)
		NET ELECTRIC UTILITY PLANT	1,647,032,137	1,320,133,760	2,967,165,897	1,127,887,613	845,795,834	1,973,683,447	519,144,524	474,337,926	993,482,450
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			64.400%			35.600%
E-ALL	3	Direct Distribution Operating Expense			100.000%			64.118%			35.882%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			66.943%			33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA			100.000%			66.522%			33.478%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,647,032,137	1,320,133,760	2,967,165,897	#####	845,795,834	1,973,683,447	519,144,524	474,337,926	993,482,450
OTHER ADJUSTMENTS									
4 Regulatory Asset - AFUDC (182332)	7,882,776	42,259,516	50,142,292	5,955,245	28,289,788	34,245,033	1,927,531	13,969,728	15,897,259
4 Accumulated Amortization - AFUDC (182318)	(1,677,809)	(5,706,712)	(7,384,521)	(1,346,072)	(3,820,244)	(5,166,316)	(331,737)	(1,886,468)	(2,218,205)
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)	2,216,376	0	2,216,376	0	0	0	2,216,376	0	2,216,376
99 ADFIT - Boulder Park Disallowed (190040)	80,561	0	80,561	0	0	0	80,561	0	80,561
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)	16,078,447	0	16,078,447	16,078,447	0	16,078,447	0	0	0
99 Regulatory Asset-Deferred AMI Costs (182337)	24,380,047	0	24,380,047	24,380,047	0	24,380,047	0	0	0
99 ADFIT-Deferred AMI Costs (283436)	(6,535,739)	0	(6,535,739)	(6,535,739)	0	(6,535,739)	0	0	0
99 Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99 ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99 Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99 ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99 Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99 ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99 Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4 Customer Advances (252000)	(4,143,264)	0	(4,143,264)	(1,285,488)	0	(1,285,488)	(2,857,776)	0	(2,857,776)
2 Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99 Regulatory Liability-Customer Tax Credit (254393)	(52,152,727)	0	(52,152,727)	(37,631,283)	0	(37,631,283)	(14,521,444)	0	(14,521,444)
99 ADFIT-Customer Tax Credit (190393)	10,952,073	0	10,952,073	7,902,570	0	7,902,570	3,049,503	0	3,049,503
99 Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,802,307)	0	(9,802,307)	(6,116,923)	0	(6,116,923)	(3,685,384)	0	(3,685,384)
99 Colstrip-Regulatory Asset (182327)	15,000,400	0	15,000,400	8,247,271	0	8,247,271	6,753,129	0	6,753,129
99 Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment ADFIT (190027)	935,498	0	935,498	896,129	0	896,129	39,369	0	39,369
99 Colstrip Reg Asset ADFIT (283376)	(2,125,556)	0	(2,125,556)	(1,441,960)	0	(1,441,960)	(683,596)	0	(683,596)
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)	(5,435,016)	0	(5,435,016)	(3,803,733)	0	(3,803,733)	(1,631,283)	0	(1,631,283)
99 Colstrip ARO Liability (230027)	(13,317,021)	0	(13,317,021)	(8,702,676)	0	(8,702,676)	(4,614,345)	0	(4,614,345)
99 Colstrip ARO ADFIT (190376)	2,796,574	0	2,796,574	1,827,562	0	1,827,562	969,012	0	969,012
99 Colstrip ARO ADFIT (283377)	(2,053,264)	0	(2,053,264)	(1,288,899)	0	(1,288,899)	(764,365)	0	(764,365)
99 Customer Deposits (235199)	(4,649)	0	(4,649)	(4,649)	0	(4,649)	0	0	0
C-WKC Working Capital	152,167,555	0	152,167,555	103,960,573	0	103,960,573	48,206,982	0	48,206,982
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	147,914,775	36,552,804	184,467,579	111,031,771	24,469,544	135,501,315	36,883,004	12,083,260	48,966,264
NET RATE BASE	1,794,946,912	1,356,686,564	3,151,633,476	#####	870,265,378	2,109,184,762	556,027,528	486,421,186	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950	
1	Misc Intangible Plt (303000)	ED-AN	260,919	260,919		260,919	260,919		168,032	168,032		92,887	92,887	
Total Production/Transmission			1,179,319	1,179,319		1,179,319	1,179,319		759,482	759,482		419,837	419,837	
Distribution														
	Franchises (302000)	ED-WA	109,018	109,018		109,018	109,018		109,018	109,018				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			114,884	114,884		114,884	114,884		114,884	114,884				
General Plant - 303000														
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702	96,146	96,146
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833	2,672	2,672
		GD-ID	14,795		14,795									
		GD-WA	24,862		24,862									
		GD-OR	7,336			7,336								
Total General Plant - 303000			471,554	298,353	127,783	45,418		298,353	298,353		199,535	199,535	98,818	98,818
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	44,802,357	31,411,829	9,277,672	4,112,856		31,411,829	31,411,829		21,028,021	21,028,021	10,383,808	10,383,808
9,4		CD-AN	120,097	92,646	27,451			92,646	92,646		62,020	62,020	30,626	30,626
9,4		CD-ID	0	0	0			0	0		0	0	0	0
9,4		CD-WA	3,727,800	2,875,737	852,063			2,875,737	2,875,737		2,875,737	2,875,737	0	0
4		ED-AN	6,733,009	6,733,009				6,733,009	6,733,009		4,507,278	4,507,278	2,225,731	2,225,731
		ED-ID	0	0				0	0		0	0	0	0
		ED-WA	1,149,593	1,149,593				1,149,593	1,149,593		1,149,593	1,149,593	0	0
8		GD-AA	85,777		59,216	26,561								
		GD-AN	0		0									
		GD-OR	47,388			47,388								
Total Miscellaneous IT Intangible Plt - 3031XX			56,666,021	42,262,814	10,216,402	4,186,805		4,025,330	38,237,484		42,262,814	4,025,330	25,597,319	29,622,649
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788	139,643	139,643
		GD-OR	0			0								
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		282,788	282,788	139,643	139,643
Total Amortization Expense			58,854,209	44,277,801	10,344,185	4,232,223		4,140,214	40,137,587		44,277,801	4,140,214	26,839,124	30,979,338

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(78,021,672)	(78,021,672)			(78,021,672)	(78,021,672)		(50,245,957)	(50,245,957)		(27,775,715)	(27,775,715)
	Steam (ED-ID)	(95,755,876)	(95,755,876)		(95,755,876)	(95,755,876)					(95,755,876)		(95,755,876)
	Steam (ED-WA)	(185,999,614)	(185,999,614)		(185,999,614)	(185,999,614)		(185,999,614)		(185,999,614)			
1	Hydro (ED-AN)	(188,991,498)	(188,991,498)		(188,991,498)	(188,991,498)			(121,710,525)	(121,710,525)		(67,280,973)	(67,280,973)
1	Other (ED-AN)	(169,558,999)	(169,558,999)		(169,558,999)	(169,558,999)			(109,195,995)	(109,195,995)		(60,363,004)	(60,363,004)
Total Electric Production		(718,327,659)	(718,327,659)		(281,755,490)	(436,572,169)	(718,327,659)	(185,999,614)	(281,152,477)	(467,152,091)	(95,755,876)	(155,419,692)	(251,175,568)
Electric Transmission													
1	ED-AN	(242,406,919)	(242,406,919)			(242,406,919)	(242,406,919)		(156,110,056)	(156,110,056)		(86,296,863)	(86,296,863)
	ED-ID	(10,598,582)	(10,598,582)		(10,598,582)	(10,598,582)					(10,598,582)		(10,598,582)
	ED-WA	(16,722,264)	(16,722,264)		(16,722,264)	(16,722,264)		(16,722,264)		(16,722,264)			
Total Electric Transmissic		(269,727,765)	(269,727,765)		(27,320,846)	(242,406,919)	(269,727,765)	(16,722,264)	(156,110,056)	(172,832,320)	(10,598,582)	(86,296,863)	(96,895,445)
Electric Distribution													
3	ED-AN	(495,600)	(495,600)			(495,600)	(495,600)		(317,769)	(317,769)		(177,831)	(177,831)
	ED-ID	(277,906,508)	(277,906,508)		(277,906,508)	(277,906,508)					(277,906,508)		(277,906,508)
	ED-WA	(458,299,556)	(458,299,556)		(458,299,556)	(458,299,556)		(458,299,556)		(458,299,556)			
Total Electric Distribution		(736,701,664)	(736,701,664)		(736,206,064)	(495,600)	(736,701,664)	(458,299,556)	(317,769)	(458,617,325)	(277,906,508)	(177,831)	(278,084,339)
Gas Underground Storage													
	GD-AN	(19,210,368)		(19,210,368)									
	GD-OR	(1,643,428)		(1,643,428)									
Total Gas Underground S		(20,853,796)		(19,210,368)		(1,643,428)							
Gas Distribution													
	GD-AN	(2,023,503)		(2,023,503)									
	GD-ID	(101,621,860)		(101,621,860)									
	GD-WA	(186,977,323)		(186,977,323)									
	GD-OR	(140,383,921)		(140,383,921)									
Total Gas Distribution		(431,006,607)		(290,622,686)		(140,383,921)							
General Plant													
4	ED-AN	(38,039,967)	(38,039,967)			(38,039,967)	(38,039,967)		(25,465,095)	(25,465,095)		(12,574,872)	(12,574,872)
	ED-ID	(13,445,314)	(13,445,314)		(13,445,314)	(13,445,314)					(13,445,314)		(13,445,314)
	ED-WA	(26,265,015)	(26,265,015)		(26,265,015)	(26,265,015)		(26,265,015)		(26,265,015)			
7,4	CD-AA	(101,323,703)	(71,040,075)	(20,982,112)	(9,301,516)	(71,040,075)	(71,040,075)		(47,556,357)	(47,556,357)		(23,483,718)	(23,483,718)
9,4	CD-AN	(8,657,848)	(6,678,924)	(1,978,924)		(6,678,924)	(6,678,924)		(4,471,072)	(4,471,072)		(2,207,852)	(2,207,852)
9	CD-ID	(7,478,987)	(5,769,515)	(1,709,472)		(5,769,515)	(5,769,515)				(5,769,515)		(5,769,515)
9	CD-WA	(11,662,406)	(8,996,730)	(2,665,676)		(8,996,730)	(8,996,730)		(8,996,730)	(8,996,730)			
8	GD-AA	(2,513,735)		(1,735,357)	(778,378)								
	GD-AN	(3,952,676)		(3,952,676)									
	GD-ID	(2,415,476)		(2,415,476)									
	GD-WA	(12,615,999)		(12,615,999)									
	GD-OR	(5,677,679)		(5,677,679)									
Total General Plant		(234,048,805)	(170,235,540)	(48,055,692)	(15,757,573)	(54,476,574)	(115,758,966)	(170,235,540)	(35,261,745)	(77,492,524)	(112,754,269)	(19,214,829)	(38,266,442)
Total Accumulated Depr		(2,410,666,296)	(1,894,992,628)	(357,888,746)	(157,784,922)	(1,099,758,974)	(795,233,654)	(1,894,992,628)	(696,283,179)	(515,072,826)	(1,211,356,005)	(403,475,795)	(280,160,828)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(15,651,754)	(15,651,754)			(15,651,754)	(15,651,754)			(10,079,730)	(10,079,730)			(5,572,024)	(5,572,024)	
1	Misc Intangible Plt (3030 ED-AN	(2,819,475)	(2,819,475)			(2,819,475)	(2,819,475)			(1,815,742)	(1,815,742)			(1,003,733)	(1,003,733)	
Total Production/Transmission		(18,471,229)	(18,471,229)			(18,471,229)	(18,471,229)			(11,895,472)	(11,895,472)			(6,575,757)	(6,575,757)	
Distribution																
	Franchises (302000) ED-WA	(393,566)	(393,566)			(393,566)	(393,566)			(393,566)	(393,566)					
	Misc Intangible Plt (3030 ED-WA	(66,138)	(66,138)			(66,138)	(66,138)			(66,138)	(66,138)					
Total Distribution		(459,704)	(459,704)			(459,704)	(459,704)			(459,704)	(459,704)					
General Plant - 303000																
7,4	CD-AA	(5,035,788)	(3,530,692)	(1,042,811)	(462,285)		(3,530,692)	(3,530,692)			(2,363,551)	(2,363,551)		(1,167,141)	(1,167,141)	
9,1	CD-AN	(145,413)	(112,176)	(33,237)			(112,176)	(112,176)			(72,241)	(72,241)		(39,935)	(39,935)	
	GD-ID	(160,049)		(160,049)												
	GD-WA	(315,601)		(315,601)												
	GD-OR	(128,818)			(128,818)											
Total General Plant - 303000		(5,785,669)	(3,642,868)	(1,551,698)	(591,103)		(3,642,868)	(3,642,868)			(2,435,792)	(2,435,792)		(1,207,076)	(1,207,076)	
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(145,974,495)	(102,345,637)	(30,228,399)	(13,400,459)		(102,345,637)	(102,345,637)			(68,513,239)	(68,513,239)		(33,832,398)	(33,832,398)	
9,4	CD-AN	(393,261)	(303,373)	(89,888)			(303,373)	(303,373)			(203,087)	(203,087)		(100,286)	(100,286)	
9	CD-ID	0	0	0			0	0			0	0		0	0	
9	CD-WA	(15,546,121)	(11,992,744)	(3,553,377)		(11,992,744)	(11,992,744)	(11,992,744)			(11,992,744)	(11,992,744)		0	0	
4	ED-AN	(13,145,981)	(13,145,981)				(13,145,981)	(13,145,981)			(8,800,313)	(8,800,313)		(4,345,668)	(4,345,668)	
	ED-ID	0	0				0	0			0	0		0	0	
	ED-WA	(2,088,074)	(2,088,074)			(2,088,074)	(2,088,074)	(2,088,074)			(2,088,074)	(2,088,074)				
8	GD-AA	(249,406)		(172,177)	(77,229)											
	GD-AN	0		0												
	GD-OR	(17,520)			(17,520)											
Total Misc IT Intangible Plant - 3031XX		(177,414,858)	(129,875,809)	(34,043,841)	(13,495,208)		(14,080,818)	(115,794,991)	(129,875,809)		(14,080,818)	(77,516,639)	(91,597,457)	0	(38,278,352)	(38,278,352)
Gas Underground Storage																
	GD-AN	0		0												
Total Gas Underground Storage		0		0												
General Plant - 390200, 396200																
7,4	CD-AA	0	0	0	0		0	0			0	0		0	0	
9	CD-ID	0	0	0			0	0			0	0		0	0	
9	CD-WA	0	0	0			0	0			0	0		0	0	
4	ED-AN	(1,159,806)	(1,159,806)				(1,159,806)	(1,159,806)			(776,409)	(776,409)		(383,397)	(383,397)	
	ED-WA	0	0				0	0			0	0				
	GD-WA	0		0							0	0				
	GD-OR	0			0											
Total General Plant - 390200, 396200		(1,159,806)	(1,159,806)	0	0		0	(1,159,806)	(1,159,806)		0	(776,409)	(776,409)	0	(383,397)	(383,397)
Total Accumulated Amortization		(203,291,266)	(153,609,416)	(35,595,539)	(14,086,311)		(14,540,522)	(139,068,894)	(153,609,416)		(14,540,522)	(92,624,312)	(107,164,834)	0	(46,444,582)	(46,444,582)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights													
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,929,544	0	0	8,364,042	8,364,042	0	0	2,470,370	2,470,370	0	1,095,132	1,095,132
9	CD-WA / ID / AN	2,172,069	680,964	337,288	657,347	1,675,599	201,766	99,936	194,768	496,470	0	0	0
	TOTAL ACCOUNT	18,903,812	803,184	699,567	9,422,555	10,925,306	3,272,783	99,936	2,665,138	6,037,857	845,517	1,095,132	1,940,649
390XXX Structures & Improvements													
99	ED-WA / ID / AN	20,548,973	8,401,130	3,018,252	9,129,591	20,548,973	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,340	0	0	0	0	25,050,340	0	0	25,050,340	0	0	0
99	GD-OR / AS	4,285,018	0	0	0	0	0	0	0	4,285,018	0	4,285,018	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	130,236,198	0	0	91,311,203	91,311,203	0	0	26,969,312	26,969,312	0	11,955,683	11,955,683
9	CD-WA / ID / AN	30,961,780	9,395,252	6,148,188	8,341,405	23,884,845	2,783,756	1,821,671	2,471,508	7,076,935	0	0	0
	TOTAL ACCOUNT	211,082,309	17,796,382	9,166,440	108,782,199	135,745,021	27,834,096	1,821,671	29,440,820	59,096,587	4,285,018	11,955,683	16,240,701
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	3,252,908	1,074,701	7,798	2,170,409	3,252,908	0	0	0	0	0	0	0
99	GD-WA / ID / AN	229,278	0	0	0	0	229,278	0	0	229,278	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	214,672	0	0	0	0	0	0	148,199	148,199	0	66,473	66,473
7	CD-AA	70,767,622	0	0	49,616,595	49,616,595	0	0	14,654,559	14,654,559	0	6,496,468	6,496,468
9	CD-WA / ID / AN	5,749,058	4,179,866	7,622	247,508	4,434,996	1,238,469	2,258	73,335	1,314,062	0	0	0
	TOTAL ACCOUNT	80,225,647	5,254,567	15,420	52,034,512	57,304,499	1,467,747	2,258	14,876,093	16,346,098	12,109	6,562,941	6,575,050
392XXX Transportation Equipment													
99	ED-WA / ID / AN	60,082,438	26,098,071	12,125,122	21,859,245	60,082,438	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,197,789	0	0	0	0	9,955,744	3,420,884	2,821,161	16,197,789	0	0	0
99	GD-OR / AS	4,793,518	0	0	0	0	0	0	0	4,793,518	0	4,793,518	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,571,078	0	0	5,308,234	5,308,234	0	0	1,567,819	1,567,819	0	695,025	695,025
9	CD-WA / ID / AN	7,199,395	1,584,727	856,431	3,112,671	5,553,829	469,545	253,755	922,266	1,645,566	0	0	0
	TOTAL ACCOUNT	95,941,405	27,682,798	12,981,553	30,280,150	70,944,501	10,425,289	3,674,639	5,378,339	19,478,267	4,793,518	725,119	5,518,637

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	222,353	0	0	222,353	0	0	0	
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,542,789	406,060	190,360	3,679,454	4,275,874	120,313	56,402	1,090,200	1,266,915	0	0	
		TOTAL ACCOUNT	6,271,240	464,926	190,360	4,102,151	4,757,437	342,666	56,402	1,092,793	1,491,861	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,129,996	1,375,047	456,440	6,298,509	8,129,996	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,508,399	0	0	0	3,508,399	2,631,874	404,828	471,697	3,508,399	0	0	
99		GD-OR / AS	1,012,910	0	0	0	1,012,910	0	0	0	1,012,910	0	1,012,910	
8		GD-AA	5,753,509	0	0	0	5,753,509	0	0	3,971,935	3,971,935	0	1,781,574	
7		CD-AA	15,638,435	0	0	10,964,420	10,964,420	0	0	3,238,407	3,238,407	0	1,435,608	
9		CD-WA / ID / AN	2,018,145	19,151	748,041	789,666	1,556,858	5,674	221,640	233,973	461,287	0	0	
		TOTAL ACCOUNT	36,061,394	1,394,198	1,204,481	18,052,595	20,651,274	2,637,548	626,468	7,916,012	11,180,028	1,012,910	3,217,182	4,230,092
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,209,602	398,768	15,791	2,795,043	3,209,602	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	106,253	0	94,917	201,170	0	0	
99		GD-OR / AS	18,586	0	0	0	18,586	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	232,523	0	0	160,522	160,522	0	72,001	
7		CD-AA	1,414,420	0	0	991,678	1,414,420	0	0	292,898	292,898	0	129,844	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,076,301	398,768	15,791	3,786,721	4,201,280	106,253	0	548,337	654,590	18,586	201,845	220,431
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	27,910,769	13,009,588	8,165,214	6,735,967	27,910,769	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,131,345	0	0	0	4,131,345	2,531,826	778,930	820,589	4,131,345	0	0	
99		GD-OR / AS	43,834	0	0	0	43,834	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	528,478	0	0	109,437	109,437	0	48,514	
9		CD-WA / ID / AN	1,441,947	250,008	374,499	487,854	1,112,361	74,076	110,962	144,548	329,586	0	0	
		TOTAL ACCOUNT	34,056,373	13,259,596	8,539,713	7,594,348	29,393,657	2,605,902	889,892	1,074,574	4,570,368	43,834	48,514	92,348

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	45,998,898	13,023,945	6,540,611	26,434,342	45,998,898	0	0	0	0	0	0	0
99	GD-WA / ID / AN	894,775	0	0	0	0	600,670	289,199	4,906	894,775	0	0	0
99	GD-OR / AS	752,033	0	0	0	0	0	0	0	0	752,033	0	752,033
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	94,346,056	0	0	66,147,907	66,147,907	0	0	19,537,181	19,537,181	0	8,660,968	8,660,968
9	CD-WA/ ID / AN	19,415,975	10,108,597	2,861,499	2,007,969	14,978,065	2,995,116	847,845	594,949	4,437,910	0	0	0
	TOTAL ACCOUNT	161,651,035	23,132,542	9,402,110	94,590,218	127,124,870	3,595,786	1,137,044	20,304,997	25,037,827	752,033	8,736,305	9,488,338
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	287,863	0	6,846	281,017	287,863	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	803,128	0	0	563,089	563,089	0	0	166,312	166,312	0	73,727	73,727
9	CD-WA/ ID / AN	16,306	0	6,614	5,965	12,579	0	1,960	1,767	3,727	0	0	0
	TOTAL ACCOUNT	1,117,278	0	13,460	850,071	863,531	0	1,960	168,693	170,653	9,092	74,002	83,094
	TOTAL GENERAL PLANT	650,503,581	90,186,961	42,228,895	329,612,307	462,028,163	52,288,070	8,310,270	83,465,796	144,064,136	11,793,409	32,617,873	44,411,282

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,047,854	319,716	0	11,728,138	12,047,854	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,684,467	319,716	0	16,240,554	16,560,270	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,435,665	3,942,187	0	22,493,478	26,435,665	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	236,088	0	0	0	0	0	0	0	0	236,088	0	
8		GD-AA	430,712	0	0	0	0	0	0	297,342	297,342	0	133,370	
7		CD-AA	126,741,839	0	0	88,861,238	88,861,238	0	0	26,245,700	26,245,700	0	11,634,901	
9		CD-WA / ID / AN	839,098	184,609	0	462,697	647,306	54,698	0	137,094	191,792	0	0	
		TOTAL ACCOUNT	154,683,402	4,126,796	0	#####	#####	54,698	0	26,680,136	26,734,834	236,088	11,768,271	12,004,359
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,504,755	0	0	3,504,755	3,504,755	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	19,955,956	0	0	13,991,520	13,991,520	0	0	4,132,479	4,132,479	0	1,831,957	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	23,460,711	0	0	17,496,275	17,496,275	0	0	4,132,479	4,132,479	0	1,831,957	1,831,957
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,805,190	0	0	7,805,190	7,805,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,805,190	0	0	7,805,190	7,805,190	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	193,430	0	0	193,430	193,430	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	13,327,839	0	0	9,344,414	9,344,414	0	0	2,759,929	2,759,929	0	1,223,496	1,223,496
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	13,521,269	0	0	9,537,844	9,537,844	0	0	2,759,929	2,759,929	0	1,223,496	1,223,496
	TOTAL		367,954,588	20,561,854	0	252,245,620	272,807,474	5,324,907	771,517	61,295,023	67,391,447	662,039	27,093,628	27,755,667

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(73,317,637)	(51,404,462)	(15,182,616)	(6,730,559)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(637,947)	(637,947)	0	0
7	282919	CD-AA	(5,311,755)	(3,724,178)	(1,099,958)	(487,619)
7	283750	CD-AA	196,448	137,734	40,680	18,034
		Total	<u>(79,070,891)</u>	<u>(55,628,853)</u>	<u>(16,241,894)</u>	<u>(7,200,144)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended June 30, 2023
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	6,218,102	6,218,102	0	0	0	0	6,218,102
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	491	491	0	0	0	0	491
7/4	154550 Supply Chain Average Cost Variance	0	0	(251)	(251)	0	0	0	0	(251)
7/4	154560 Supply Chain Invoice Price Variance	0	0	79	79	0	0	0	0	79
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	119,007,485	55,221,887	0	174,229,372	103,960,573	48,206,982	15,046,912	7,014,905	0
TOTAL		119,007,485	55,221,887	6,218,421	180,447,793	103,960,573	48,206,982	15,046,912	7,014,905	6,218,421

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						