

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	25,458,199	19,385,157	6,073,042
	Adjustments			
	Adjusted Net Operating Income (Loss)	25,458,199	19,385,157	6,073,042
E-APL	Electric Net Rate Base	3,224,170,478	2,156,514,560	1,067,655,918
	RATE OF RETURN	0.790%	0.899%	0.569%

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	7-01-2023 thru 07-31-2023	412,026 100.000%	268,038 65.054%	143,988 34.946%
3	E-OPS	Direct Distribution Operating Expense Percent	7-01-2023 thru 07-31-2023	3,016,717 100.000%	2,229,595 73.908%	787,122 26.092%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

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

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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	06-01-2023 thru 07-31-2023	1,562,023,081	1,075,158,645	486,864,436	
		Percent		100.000%	68.831%	31.169%	
11		Book Depreciation	7-01-2023 thru 07-31-2023	12,714,596	8,455,425	4,259,171	
		Percent		100.000%	66.502%	33.498%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2023 thru 07-31-2023	3,638,331,983 100.000%	2,424,308,995 66.632%	1,214,022,988 33.368%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2023 thru 07-31-2023	290,923,630 100.000%	197,233,446 67.796%	93,690,184 32.204%
14		Net Allocated Schedule M's - AMA Percent	7-01-2023 thru 07-31-2023	-15,270,306 100.000%	-10,216,596 66.905%	-5,053,710 33.095%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	32,213,782	0	32,213,782	22,156,060	0	22,156,060	10,057,722	0	10,057,722
99	442200	Commercial - Firm & Int.	29,624,156	0	29,624,156	21,865,952	0	21,865,952	7,758,204	0	7,758,204
1	442300	Industrial	10,517,969	0	10,517,969	5,920,048	0	5,920,048	4,597,921	0	4,597,921
99	444000	Public Street & Highway Lighting	661,381	0	661,381	428,062	0	428,062	233,319	0	233,319
99	448000	Interdepartmental Revenue	131,193	0	131,193	114,081	0	114,081	17,112	0	17,112
99	499XXX	Unbilled Revenue	5,407,621	0	5,407,621	3,997,170	0	3,997,170	1,410,451	0	1,410,451
TOTAL SALES TO ULTIMATE CUSTOMERS			78,556,102	0	78,556,102	54,481,373	0	54,481,373	24,074,729	0	24,074,729
1	447XXX	Sales for Resale	0	26,437,314	26,437,314	0	17,025,630	17,025,630	0	9,411,684	9,411,684
TOTAL SALES OF ELECTRICITY			78,556,102	26,437,314	104,993,416	54,481,373	17,025,630	71,507,003	24,074,729	9,411,684	33,486,413
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	9,090	0	9,090	3,330	0	3,330	5,760	0	5,760
1	453000	Sales of Water & Water Power	0	35,251	35,251	0	22,702	22,702	0	12,549	12,549
1	454000	Rent from Electric Property	318,375	13,284	331,659	188,655	8,555	197,210	129,720	4,729	134,449
1	454100	Rent from Trnsmission Joint Use	2,395	0	2,395	998	0	998	1,397	0	1,397
1	456XXX	Other Electric Revenues	(2,863,806)	5,499,267	2,635,461	(1,894,539)	3,541,528	1,646,989	(969,267)	1,957,739	988,472
TOTAL OTHER OPERATING REVENUE			(2,533,946)	5,547,802	3,013,856	(1,701,556)	3,572,785	1,871,229	(832,390)	1,975,017	1,142,627
TOTAL ELECTRIC REVENUE			76,022,156	31,985,116	108,007,272	52,779,817	20,598,415	73,378,232	23,242,339	11,386,701	34,629,040

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	10,078	10,078	0	6,490	6,490	0	3,588	3,588
1	501XXX	Fuel	0	4,740,253	4,740,253	0	3,052,723	3,052,723	0	1,687,530	1,687,530
1	502000	Steam Expense	0	326,421	326,421	0	210,215	210,215	0	116,206	116,206
1	505000	Electric Expense	0	64,989	64,989	0	41,853	41,853	0	23,136	23,136
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	375,907	375,907	0	242,084	242,084	0	133,823	133,823
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	279,629	0	279,629	183,557	0	183,557	96,072	0	96,072
		MAINTENANCE									
1	510000	Supervision & Engineering	0	33,138	33,138	0	21,341	21,341	0	11,797	11,797
1	511000	Structures	0	61,665	61,665	0	39,712	39,712	0	21,953	21,953
1	512000	Boiler Plant	0	452,590	452,590	0	291,468	291,468	0	161,122	161,122
1	513000	Electric Plant	0	56,196	56,196	0	36,190	36,190	0	20,006	20,006
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	181,268	181,268	0	116,737	116,737	0	64,531	64,531
		TOTAL STEAM POWER GENERATION EXP	279,629	6,302,505	6,582,134	183,557	4,058,813	4,242,370	96,072	2,243,692	2,339,764
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	147,349	147,349	0	94,893	94,893	0	52,456	52,456
1	536000	Water for Power	0	99,747	99,747	0	64,237	64,237	0	35,510	35,510
1	537000	Hydraulic Expense	454,710	265,056	719,766	298,426	170,696	469,122	156,284	94,360	250,644
1	538000	Electric Expense	0	568,251	568,251	0	365,954	365,954	0	202,297	202,297
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	123,882	123,882	0	79,780	79,780	0	44,102	44,102
1	540000	Rent	0	136,056	136,056	0	87,620	87,620	0	48,436	48,436
1	540100	MT Trust Funds Land Settlement Rents	492,666	0	492,666	317,277	0	317,277	175,389	0	175,389
		MAINTENANCE									
1	541000	Supervision & Engineering	0	36,470	36,470	0	23,487	23,487	0	12,983	12,983
1	542000	Structures	0	13,475	13,475	0	8,678	8,678	0	4,797	4,797
1	543000	Reservoirs, Dams, & Waterways	0	60,798	60,798	0	39,154	39,154	0	21,644	21,644
1	544000	Electric Plant	0	231,310	231,310	0	148,964	148,964	0	82,346	82,346
1	545000	Miscellaneous Hydraulic Plant	0	78,480	78,480	0	50,541	50,541	0	27,939	27,939
		TOTAL HYDRO POWER GENERATION EXP	947,376	1,760,874	2,708,250	615,703	1,134,004	1,749,707	331,673	626,870	958,543
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	29,472	29,472	0	18,980	18,980	0	10,492	10,492
1	547XXX	Fuel	0	10,398,261	10,398,261	0	6,696,480	6,696,480	0	3,701,781	3,701,781
1	548000	Generation Expense	0	257,256	257,256	0	165,673	165,673	0	91,583	91,583
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	116,042	116,042	0	74,731	74,731	0	41,311	41,311
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
		MAINTENANCE									
1	551000	Supervision & Engineering	0	44,739	44,739	0	28,812	28,812	0	15,927	15,927
1	552000	Structures	0	18,851	18,851	0	12,140	12,140	0	6,711	6,711
1	553000	Generating & Electric Equipment	0	218,182	218,182	0	140,509	140,509	0	77,673	77,673
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	983	983	0	633	633	0	350	350
		TOTAL OTHER POWER GENERATION EXP	0	11,090,137	11,090,137	0	7,142,048	7,142,048	0	3,948,089	3,948,089

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	863,037	17,218,355	18,081,392	0	11,088,620	11,088,620	863,037	6,129,735	6,992,772
1	556000	System Control & Load Dispatching	0	100,930	100,930	0	64,999	64,999	0	35,931	35,931
E-557	557XXX	Other Expense	(966,963)	3,258,369	2,291,406	(3,207,534)	2,098,390	(1,109,144)	2,240,571	1,159,979	3,400,550
TOTAL OTHER POWER SUPPLY EXPENSE			(103,926)	20,577,654	20,473,728	(3,207,534)	13,252,009	10,044,475	3,103,608	7,325,645	10,429,253
TOTAL PRODUCTION OPERATING EXP			1,123,079	39,731,170	40,854,249	(2,408,274)	25,586,874	23,178,600	3,531,353	14,144,296	17,675,649
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	156,815	156,815	0	100,989	100,989	0	55,826	55,826
1	561000	Load Dispatching	0	195,219	195,219	0	125,721	125,721	0	69,498	69,498
1	562000	Station Expense	0	17,717	17,717	0	11,410	11,410	0	6,307	6,307
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	25,042	25,042	0	16,127	16,127	0	8,915	8,915
1	565XXX	Transmission of Electricity by Others	0	1,585,031	1,585,031	0	1,020,760	1,020,760	0	564,271	564,271
1	566000	Miscellaneous Transmission Expense	0	372,131	372,131	0	239,652	239,652	0	132,479	132,479
1	567000	Rent	0	6,972	6,972	0	4,490	4,490	0	2,482	2,482
MAINTENANCE											
1	568000	Supervision & Engineering	0	20,477	20,477	0	13,187	13,187	0	7,290	7,290
1	569000	Structures	0	82,438	82,438	0	53,090	53,090	0	29,348	29,348
1	570000	Station Equipment	16	73,835	73,851	0	47,550	47,550	16	26,285	26,301
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	227	219,539	219,766	(12)	141,383	141,371	239	78,156	78,395
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	6,472	6,472	0	4,168	4,168	0	2,304	2,304
TOTAL TRANSMISSION OPERATING EXP			243	2,761,688	2,761,931	(12)	1,778,527	1,778,515	255	983,161	983,416

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,299,312	2,658,134	3,957,446	935,327	1,711,838	2,647,165	363,985	946,296	1,310,281
E-DEPX		Depreciation Expense-Transmission	66,558	1,692,221	1,758,779	43,501	1,089,790	1,133,291	23,057	602,431	625,488
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,467	98,467	0	63,413	63,413	0	35,054	35,054
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	171,106	0	171,106	89,694	0	89,694	81,412	0	81,412
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,756	1,756	0	971	971
99	407360	Amortization of CS2 & COLSTRIP O&M	83,821	0	83,821	0	0	0	83,821	0	83,821
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,446	47,446	0	26,228	26,228
99	407395	Optional Renewable Power Revenue Offset	29,039	0	29,039	23,556	0	23,556	5,483	0	5,483
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(242,003)	0	(242,003)	(122,834)	0	(122,834)	(119,169)	0	(119,169)
99	407434	EIM Deferred O&M	(47,237)	0	(47,237)	0	0	0	(47,237)	0	(47,237)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,366,029)	0	(1,366,029)	(926,725)	0	(926,725)	(439,304)	0	(439,304)
99	407451	Deferral CEIP	(134,703)	0	(134,703)	(134,703)	0	(134,703)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	83,595	0	83,595	0	0	0	83,595	0	83,595
99	407494	Amortization of Schedule 98 REC Rev	(20,636)	0	(20,636)	(20,636)	0	(20,636)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(452)	(452)	0	(250)	(250)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,586,746	1,586,746	0	1,021,864	1,021,864	0	564,882	564,882
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(317,872)	6,127,933	5,810,061	(282,735)	3,946,388	3,663,653	(35,137)	2,181,545	2,146,408
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	805,450	48,620,791	49,426,241	(2,691,021)	31,311,789	28,620,768	3,496,471	17,309,002	20,805,473

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	49,801	237,911	287,712	38,049	175,835	213,884	11,752	62,076	73,828
3	582000	Station Expense	89,871	23,663	113,534	62,527	17,489	80,016	27,344	6,174	33,518
3	583000	Overhead Line Expense	184,745	93,965	278,710	105,861	69,448	175,309	78,884	24,517	103,401
3	584000	Underground Line Expense	159,860	0	159,860	67,511	0	67,511	92,349	0	92,349
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	872	0	872	872	0	872	0	0	0
3	586000	Meter Expense	133,102	13,996	147,098	113,322	10,344	123,666	19,780	3,652	23,432
3	587000	Customer Installations Expense	51,072	7,190	58,262	31,858	5,314	37,172	19,214	1,876	21,090
3	588000	Miscellaneous Distribution Expense	346,175	267,094	613,269	260,740	197,404	458,144	85,435	69,690	155,125
3	589000	Rent	0	20,875	20,875	0	15,428	15,428	0	5,447	5,447
MAINTENANCE:											
3	590000	Supervision & Engineering	28,461	56,102	84,563	19,440	41,464	60,904	9,021	14,638	23,659
3	591000	Structures	32,097	248	32,345	28,728	183	28,911	3,369	65	3,434
3	592000	Station Equipment	35,381	2,576	37,957	25,524	1,904	27,428	9,857	672	10,529
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,759,362	34	1,759,396	1,365,410	25	1,365,435	393,952	9	393,961
3	594000	Underground Lines	46,075	0	46,075	35,927	0	35,927	10,148	0	10,148
3	595000	Line Transformers	54,822	0	54,822	34,361	0	34,361	20,461	0	20,461
3	596000	Street Light & Signal System Maintenance Exp	5,893	0	5,893	4,417	0	4,417	1,476	0	1,476
3	597000	Meters	(278)	0	(278)	(278)	0	(278)	0	0	0
3	598000	Miscellaneous Distribution Expense	39,404	17,080	56,484	35,325	12,623	47,948	4,079	4,457	8,536
TOTAL DISTRIBUTION OPERATING EXP			3,016,715	740,734	3,757,449	2,229,594	547,461	2,777,055	787,121	193,273	980,394
E-DEPX		Depreciation Expense-Distribution	5,053,272	7,147	5,060,419	3,335,263	5,282	3,340,545	1,718,009	1,865	1,719,874
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,649	0	9,649	9,649	0	9,649	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,650,358	0	4,650,358	4,171,350	0	4,171,350	479,008	0	479,008
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,713,279	7,147	9,720,426	7,516,262	5,282	7,521,544	2,197,017	1,865	2,198,882
TOTAL DISTRIBUTION EXPENSES			12,729,994	747,881	13,477,875	9,745,856	552,743	10,298,599	2,984,138	195,138	3,179,276

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	12,268	12,268	0	7,981	7,981	0	4,287	4,287
2	902000	Meter Reading Expenses	39,536	9,861	49,397	30,014	6,415	36,429	9,522	3,446	12,968
2	903XXX	Customer Records & Collection Expenses	69,305	581,011	650,316	34,553	377,971	412,524	34,752	203,040	237,792
2	904000	Uncollectible Accounts	417,328	0	417,328	368,059	0	368,059	49,269	0	49,269
2	905000	Misc Customer Accounts	0	(11,269)	(11,269)	0	(7,331)	(7,331)	0	(3,938)	(3,938)
TOTAL CUSTOMER ACCOUNTS EXPENSES			526,169	591,871	1,118,040	432,626	385,036	817,662	93,543	206,835	300,378
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,919,279	11,143	2,930,422	2,271,511	7,249	2,278,760	647,768	3,894	651,662
2	909000	Advertising	(237)	32,127	31,890	(1,680)	20,900	19,220	1,443	11,227	12,670
2	910000	Misc Customer Service & Info Exp	0	7,728	7,728	0	5,027	5,027	0	2,701	2,701
TOTAL CUSTOMER SERVICE & INFO EXP			2,919,042	50,998	2,970,040	2,269,831	33,176	2,303,007	649,211	17,822	667,033
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	93,265	2,157,761	2,251,026	24,206	1,444,470	1,468,676	69,059	713,291	782,350
4	921000	Office Supplies & Expenses	207	370,342	370,549	141	247,918	248,059	66	122,424	122,490
4	922000	Admin Exp Transferred--Credit	0	(9,907)	(9,907)	0	(6,632)	(6,632)	0	(3,275)	(3,275)
4	923000	Outside Services Employed	230,003	1,094,376	1,324,379	228,451	732,608	961,059	1,552	361,768	363,320
4	924000	Property Insurance Premium	0	222,506	222,506	0	148,952	148,952	0	73,554	73,554
4	925XXX	Injuries and Damages	306,458	519,100	825,558	204,107	347,501	551,608	102,351	171,599	273,950
4	926XXX	Employee Pensions and Benefits	208,901	2,408,059	2,616,960	154,356	1,612,027	1,766,383	54,545	796,032	850,577
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	292,443	374,893	667,336	240,511	241,431	481,942	51,932	133,462	185,394
4	930000	Miscellaneous General Expenses	8,828	348,761	357,589	3,023	233,471	236,494	5,805	115,290	121,095
4	931000	Rents	700	86,290	86,990	0	57,765	57,765	700	28,525	29,225
4	935000	Maintenance of General Plant	146,485	1,040,236	1,186,721	117,810	696,365	814,175	28,675	343,871	372,546
TOTAL ADMIN & GEN OPERATING EXP			1,287,390	8,612,417	9,899,807	972,605	5,755,876	6,728,481	314,785	2,856,541	3,171,326

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	336,956	1,600,992	1,937,948	262,668	1,071,753	1,334,421	74,288	529,239	603,527
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	16,628	16,628	0	8,235	8,235
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	343,260	3,471,022	3,814,282	343,260	2,323,606	2,666,866	0	1,147,416	1,147,416
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,566	23,566	0	11,637	11,637
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	29,756	150,135	179,891	24,673	100,038	124,711	5,083	50,097	55,180
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	425,950	0	425,950	425,950	0	425,950	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(67,738)	0	(67,738)	(67,738)	0	(67,738)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(511,605)	0	(511,605)	(363,432)	0	(363,432)	(148,173)	0	(148,173)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	44,230	0	44,230	44,230	0	44,230	0	0	0
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	76,776	254,506	331,282	54,978	170,374	225,352	21,798	84,132	105,930
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	950,350	5,536,721	6,487,071	989,260	3,705,965	4,695,225	(38,910)	1,830,756	1,791,846
		TOTAL ADMIN & GENERAL EXPENSES	2,237,740	14,149,138	16,386,878	1,961,865	9,461,841	11,423,706	275,875	4,687,297	4,963,172
		TOTAL EXPENSES BEFORE FIT	19,218,395	64,160,679	83,379,074	11,719,157	41,744,585	53,463,742	7,499,238	22,416,094	29,915,332
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,628,198			19,914,490			4,713,708
E-FIT		FEDERAL INCOME TAX			2,453,990			1,848,754			605,236
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,243,592)			(1,293,404)			(1,950,188)
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			25,458,199			19,385,157			6,073,042

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.054%	34.946%
E-ALL	3	Direct Distribution Operating Expense	100.000%	73.908%	26.092%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	20,584	67,857	88,441	12,374	43,700	56,074	8,210	24,157	32,367
1	456010	Other Electric Rev-Financial	0	(899,930)	(899,930)	0	(579,555)	(579,555)	0	(320,375)	(320,375)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,935,457	2,935,457	0	1,890,434	1,890,434	0	1,045,023	1,045,023
1	456016	Other Electric Rev-Resource Opt	0	121,260	121,260	0	78,091	78,091	0	43,169	43,169
1	456017	Other Electric Rev-Non Resource	0	10,064	10,064	0	6,481	6,481	0	3,583	3,583
1	456018	Other Electric Rev-Extraction	0	18,717	18,717	0	12,054	12,054	0	6,663	6,663
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	88,550	88,550	(13,750)	48,950	35,200
1	456050	Other Electric Rev-Attachment Fees	48,888	0	48,888	45,135	0	45,135	3,753	0	3,753
1	456100	Transmission Revenue of Others	0	2,241,727	2,241,727	0	1,443,672	1,443,672	0	798,055	798,055
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,588	49,588	0	27,412	27,412
1	456130	Ancillary Services Revenue	0	100,427	100,427	0	64,675	64,675	0	35,752	35,752
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	(2,301,499)	0	(2,301,499)	(1,104,932)	0	(1,104,932)	(1,196,567)	0	(1,196,567)
1	456329	Amortization Res Decoupling Deferral	937,744	0	937,744	487,088	0	487,088	450,656	0	450,656
1	456338	Non-res Decoupling Deferred Rev	(1,375,290)	0	(1,375,290)	(1,087,451)	0	(1,087,451)	(287,839)	0	(287,839)
1	456339	Amortization Non-res Decoupling	(222,343)	0	(222,343)	(257,468)	0	(257,468)	35,125	0	35,125
1	456380	Other Electric Revenue-Clearwater	25,912	0	25,912	0	0	0	25,912	0	25,912
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,501	95,501	0	52,793	52,793
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(716,379)	(716,379)	0	(461,348)	(461,348)	0	(255,031)	(255,031)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	716,379	716,379	0	461,348	461,348	0	255,031	255,031
1	456730	Other Elec Rev-Intraco Thermal	0	540,895	540,895	0	348,336	348,336	0	192,559	192,559
TOTAL ACCOUNT 456			(2,863,807)	5,499,268	2,635,461	(1,894,540)	3,541,527	1,646,987	(969,267)	1,957,741	988,474

ALLOCATION RATIOS:

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,834,232	13,834,232	0	8,909,245	8,909,245	0	4,924,987	4,924,987
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	250,217	250,217	0	161,140	161,140	0	89,077	89,077
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	863,037	0	863,037	0	0	0	863,037	0	863,037
1	555550	Non Monetary - Exchange Power	0	48,388	48,388	0	31,162	31,162	0	17,226	17,226
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	43,552	43,552	0	28,047	28,047	0	15,505	15,505
1	555710	Intercompany Purchase	0	100,427	100,427	0	64,675	64,675	0	35,752	35,752
1	555740	Purchased Power - EIM	0	2,941,539	2,941,539	0	1,894,351	1,894,351	0	1,047,188	1,047,188
TOTAL ACCOUNT 555			863,037	17,218,355	18,081,392	0	11,088,620	11,088,620	863,037	6,129,735	6,992,772

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,934	380,405	383,339	2,934	244,981	247,915	0	135,424	135,424
1	557010	Other Power Supply Expense - Financial	0	861,730	861,730	0	554,954	554,954	0	306,776	306,776
1	557018	Merchandise Processing Fee	0	4,837	4,837	0	3,115	3,115	0	1,722	1,722
1	557150	Fuel - Economic Dispatch	0	(2,379,491)	(2,379,491)	0	(1,532,392)	(1,532,392)	0	(847,099)	(847,099)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	717,793	0	717,793	693,386	0	693,386	24,407	0	24,407
1	557165	Other Resource Costs-CAISO Charges	0	(12,402)	(12,402)	0	(7,987)	(7,987)	0	(4,415)	(4,415)
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	71,039	71,039	0	45,749	45,749	0	25,290	25,290
1	557171	REC Broker Fees	0	9,039	9,039	0	5,821	5,821	0	3,218	3,218
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	310,173	0	310,173	310,173	0	310,173	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(3,587,341)	0	(3,587,341)	(3,587,341)	0	(3,587,341)	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	604,782	0	604,782	604,782	0	604,782	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	(984,613)	0	(984,613)	(984,613)	0	(984,613)	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(288,313)	0	(288,313)	(288,313)	0	(288,313)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,795,941	0	1,795,941	0	0	0	1,795,941	0	1,795,941
99	557390	Idaho PCA Amortization	393,458	0	393,458	0	0	0	393,458	0	393,458
1	557395	Optional Renewable Power Expense Offset	0	273	273	0	176	176	0	97	97
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	731,428	731,428	0	471,040	471,040	0	260,388	260,388
1	557711	Turbine Gas Bookout Offset	0	(731,428)	(731,428)	0	(471,040)	(471,040)	0	(260,388)	(260,388)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,322,939	4,322,939	0	2,783,973	2,783,973	0	1,538,966	1,538,966
TOTAL ACCOUNT 557			(966,963)	3,258,369	2,291,406	(3,207,534)	2,098,390	(1,109,144)	2,240,571	1,159,979	3,400,550

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	122,594	11,143	133,737	116,941	7,249	124,190	5,653	3,894	9,547
99	908600	Public Purpose Tariff Rider Expense Offset	2,538,777	0	2,538,777	1,938,861	0	1,938,861	599,916	0	599,916
99	908610	Limited Income Tax Refund Program	68,962	0	68,962	68,962	0	68,962	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	188,946	0	188,946	146,747	0	146,747	42,199	0	42,199
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,919,279	11,143	2,930,422	2,271,511	7,249	2,278,760	647,768	3,894	651,662

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.054%	34.946%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.87%	55.87%
2	Cost of Debt		4.746%	4.750%
	Total Weighted Cost		2.652%	2.654%
E-APL	Net Rate Base	3,224,170,478	2,156,514,560	1,067,655,918
	Interest Deduction for FIT Calculation	85,526,354	57,190,766	28,335,588
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	108,007,272	73,378,232	34,629,040
E-OPS	Less: Operating & Maintenance Expense	61,361,516	37,583,320	23,778,196
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,449,172	10,461,856	4,987,316
E-OTX	Less: Taxes Other than FIT	6,568,386	5,418,566	1,149,820
	Net Operating Income Before FIT	24,628,198	19,914,490	4,713,708
E-INT	Less: Monthly Interest Expense	7,127,196	4,765,897	2,361,299
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(5,813,126)	(6,345,002)	531,876
	Taxable Net Operating Income	11,685,667	8,803,591	2,882,076
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,453,990	1,848,754	605,236
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,453,990	1,848,754	605,236
E-DTE	Deferred FIT	545,325	909,296	(363,971)
E-DTE	Customer Tax Credit Amortization	(3,788,917)	(2,202,700)	(1,586,217)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(830,001)	529,333	(1,359,334)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	7,109,008	9,588,051	16,697,059	4,929,669	6,305,877	11,235,546	2,179,339	3,282,174	5,461,513
12	997001 Contributions In Aid of Construction	0	783,334	783,334	0	521,951	521,951	0	261,383	261,383
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	45,615	45,615	0	30,394	30,394	0	15,221	15,221
99	997007 Idaho PCA	2,142,162	0	2,142,162	0	0	0	2,142,162	0	2,142,162
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	25,992	25,992	0	17,319	17,319	0	8,673	8,673
99	997018 DSM Tariff Rider	102,004	0	102,004	(70,093)	0	(70,093)	172,097	0	172,097
12	997020 FAS87 Current Pension Accrual	0	(152,012)	(152,012)	0	(101,289)	(101,289)	0	(50,723)	(50,723)
12	997027 Uncollectibles	308,105	(466,021)	(157,916)	217,306	(310,519)	(93,213)	90,799	(155,502)	(64,703)
99	997031 Decoupling Mechanism	2,961,386	0	2,961,386	1,962,762	0	1,962,762	998,624	0	998,624
12	997032 Interest Rate Swaps	0	356,618	356,618	0	237,622	237,622	0	118,996	118,996
99	997033 BPA Residential Exchange	(198,363)	0	(198,363)	(138,769)	0	(138,769)	(59,594)	0	(59,594)
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	31,291	31,291	0	20,947	20,947	0	10,344	10,344
99	997043 Washington Deferred Power Costs	(1,682,333)	0	(1,682,333)	(1,682,333)	0	(1,682,333)	0	0	0
12	997044 Non-Monetary Power Costs	0	48,388	48,388	0	32,242	32,242	0	16,146	16,146
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(276,854)	(276,854)	0	(184,473)	(184,473)	0	(92,381)	(92,381)
12	997049 Tax Depreciation	0	(14,661,458)	(14,661,458)	0	(9,769,223)	(9,769,223)	0	(4,892,235)	(4,892,235)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,211	22,211	0	11,123	11,123
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,090	49,090	0	24,583	24,583
99	997065 Amortization - Unbilled Revenue Add-Ins	795,776	0	795,776	768,542	0	768,542	27,234	0	27,234
12	997072 CDA Fund Settlement-Prepayment	0	(1,833,333)	(1,833,333)	0	(1,180,666)	(1,180,666)	0	(652,667)	(652,667)
12	997080 Book Transportation Depreciation	0	133,702	133,702	0	89,088	89,088	0	44,614	44,614
12	997081 Deferred Compensation	0	(4,480)	(4,480)	0	(2,985)	(2,985)	0	(1,495)	(1,495)
4	997082 Meal Disallowances	0	41,728	41,728	0	27,934	27,934	0	13,794	13,794
12	997083 Paid Time Off	0	(242,110)	(242,110)	0	(161,323)	(161,323)	0	(80,787)	(80,787)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	167,416	0	167,416	0	0	0	167,416	0	167,416
99	997095 WA REC Deferral	(1,272,926)	0	(1,272,926)	(1,272,926)	0	(1,272,926)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,817	1,817	0	910	910
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(6,708,334)	(6,708,334)	0	(4,469,897)	(4,469,897)	0	(2,238,437)	(2,238,437)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997110 FISERVE	8,094	(18,502)	(10,408)	0	(12,328)	(12,328)	8,094	(6,174)	1,920
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(321,611)	0	(321,611)	(215,717)	0	(215,717)	(105,894)	0	(105,894)
99	997119 AFUDC Tax CPI	0	444,254	444,254	0	296,015	296,015	0	148,239	148,239
99	997120 Transportation Tax Disallowance	0	5,577	5,577	0	3,716	3,716	0	1,861	1,861

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	(67,738)	0	(67,738)	(67,738)	0	(67,738)	0	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(467,664)	(467,664)	0	(311,614)	(311,614)	0	(156,050)	(156,050)
99	997129	Mixed Service Costs (IDD#5)	0	(2,091,666)	(2,091,666)	0	(1,393,719)	(1,393,719)	0	(697,947)	(697,947)
99	997130	Wild Fire Resiliency Deferral	(116,444)	0	(116,444)	31,729	0	31,729	(148,173)	0	(148,173)
99	997132	Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	(990,053)	0	(990,053)	(990,053)	0	(990,053)	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137	CEIP	(134,703)	0	(134,703)	(134,703)	0	(134,703)	0	0	0
99	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
99	997139	Pension Settlement	0	37,848	37,848	0	25,219	25,219	0	12,629	12,629
99	997140	Insurance Balancing	44,230	0	44,230	44,230	0	44,230	0	0	0
99	997141	CCA	279,629	0	279,629	183,557	0	183,557	96,072	0	96,072
		TOTAL SCHEDULE M ADJUSTMENTS	9,457,176	(15,270,302)	(5,813,126)	3,871,592	(10,216,594)	(6,345,002)	5,585,584	(5,053,708)	531,876

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%	66.632%	33.368%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended July 31, 2023
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,022,303	1,022,303	0	681,181	681,181	0	341,122	341,122
99	410100	Deferred Federal Income Tax Expense - Washington	304,263	0	304,263	304,263	0	304,263	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(619,770)	0	(619,770)	0	0	0	(619,770)	0	(619,770)
	410100	Total	(315,507)	1,022,303	706,796	304,263	681,181	985,444	(619,770)	341,122	(278,648)
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(312,002)	(312,002)	0	(207,893)	(207,893)	0	(104,109)	(104,109)
99	411100	Deferred Federal Income Tax Expense - Washington	(80,578)	0	(80,578)	(80,578)	0	(80,578)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(95,542)	0	(95,542)	0	0	0	(95,542)	0	(95,542)
	411100	Total	(176,120)	(312,002)	(488,122)	(80,578)	(207,893)	(288,471)	(95,542)	(104,109)	(199,651)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	212,323	0	212,323	212,323	0	212,323	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	114,328	0	114,328	0	0	0	114,328	0	114,328
	410193	Total	326,651	0	326,651	212,323	0	212,323	114,328	0	114,328
Total Deferred Federal Income Tax Expense			(164,976)	710,301	545,325	436,008	473,288	909,296	(600,984)	237,013	(363,971)
99	411193	Customer Tax Credit Amortization - Washington	(2,202,700)	0	(2,202,700)	(2,202,700)	0	(2,202,700)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,586,217)	0	(1,586,217)	0	0	0	(1,586,217)	0	(1,586,217)
	411193	Total	(3,788,917)	0	(3,788,917)	(2,202,700)	0	(2,202,700)	(1,586,217)	0	(1,586,217)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.632%	33.368%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,974	4,974	0	3,203	3,203	0	1,771	1,771
1	408140	State Kwh Generation Tax	0	115,899	115,899	0	74,639	74,639	0	41,260	41,260
1	408150	R&P Property Tax--Production	0	1,074,710	1,074,710	0	692,113	692,113	0	382,597	382,597
1	408180	R&P Property Tax--Transmission	0	391,163	391,163	0	251,909	251,909	0	139,254	139,254
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,586,746	1,586,746	0	1,021,864	1,021,864	0	564,882	564,882
DISTRIBUTION											
99	408110	State Excise Tax	1,924,158	0	1,924,158	1,924,158	0	1,924,158	0	0	0
99	408120	Municipal Occupation & License Tax	2,038,565	0	2,038,565	1,743,190	0	1,743,190	295,375	0	295,375
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	689,844	0	689,844	504,002	0	504,002	185,842	0	185,842
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			4,650,358	0	4,650,358	4,171,350	0	4,171,350	479,008	0	479,008
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	76,776	254,506	331,282	54,978	170,374	225,352	21,798	84,132	105,930
TOTAL A&G			76,776	254,506	331,282	54,978	170,374	225,352	21,798	84,132	105,930
TOTAL TAXES OTHER THAN FIT			4,727,134	1,841,252	6,568,386	4,226,328	1,192,238	5,418,566	500,806	649,014	1,149,820

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,241,666	7,241,666	0	4,663,633	4,663,633	0	2,578,033	2,578,033
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	997,943	997,943	0	642,675	642,675	0	355,268	355,268
1	182381	CDA Settlement Past Storage	0	26,964,612	26,964,612	0	17,365,210	17,365,210	0	9,599,402	9,599,402
1	302000	Franchises & Consents	2,747,195	44,049,218	46,796,413	2,747,195	28,367,696	31,114,891	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,591,316	108,445,476	113,036,792	4,591,316	72,596,655	77,187,971	0	35,848,821	35,848,821
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	23,707,783	23,707,783	0	15,870,701	15,870,701	0	7,837,082	7,837,082
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	12,877,442	12,877,442	0	8,620,546	8,620,546	0	4,256,896	4,256,896
TOTAL INTANGIBLE PLANT			23,773,570	339,789,341	363,562,911	23,773,570	225,094,231	248,867,801	0	114,695,110	114,695,110
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	111,687,633	29,243,607	140,931,240	72,973,418	18,832,883	91,806,301	38,714,215	10,410,724	49,124,939
1	312000	Boiler Plant	146,529,772	78,332,731	224,862,503	93,250,463	50,446,279	143,696,742	53,279,309	27,886,452	81,165,761
1	313000	Generators	64,411	0	64,411	41,208	0	41,208	23,203	0	23,203
1	314000	Turbogenerator Units	39,472,076	18,671,941	58,144,017	25,802,860	12,024,730	37,827,590	13,669,216	6,647,211	20,316,427
1	315000	Accessory Electric Equipment	18,163,371	12,501,086	30,664,457	11,867,300	8,050,699	19,917,999	6,296,071	4,450,387	10,746,458
1	316000	Miscellaneous Power Plant Equipment	14,721,971	2,476,959	17,198,930	9,621,017	1,595,162	11,216,179	5,100,954	881,797	5,982,751
TOTAL STEAM PRODUCTION PLANT			330,639,234	145,083,906	475,723,140	213,556,266	93,434,036	306,990,302	117,082,968	51,649,870	168,732,838
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	114,051,408	114,051,408	0	73,449,107	73,449,107	0	40,602,301	40,602,301
1	332XXX	Reservoirs, Dams, & Waterways	0	258,552,796	258,552,796	0	166,508,001	166,508,001	0	92,044,795	92,044,795
1	333000	Waterwheels, Turbines, & Generators	0	235,906,013	235,906,013	0	151,923,472	151,923,472	0	83,982,541	83,982,541
1	334000	Accessory Electric Equipment	0	85,092,699	85,092,699	0	54,799,698	54,799,698	0	30,293,001	30,293,001
1	335XXX	Miscellaneous Power Plant Equipment	0	13,885,921	13,885,921	0	8,942,533	8,942,533	0	4,943,388	4,943,388
1	336000	Roads, Railroads, & Bridges	0	3,773,343	3,773,343	0	2,430,033	2,430,033	0	1,343,310	1,343,310
TOTAL HYDRAULIC PRODUCTION PLANT			0	777,151,158	777,151,158	0	500,485,346	500,485,346	0	276,665,812	276,665,812
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	17,602,814	17,602,814	0	11,336,212	11,336,212	0	6,266,602	6,266,602
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,621	21,070,621	0	13,569,480	13,569,480	0	7,501,141	7,501,141
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	239,718,112	239,718,112	0	154,378,464	154,378,464	0	85,339,648	85,339,648
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	26,504,688	26,504,688	0	17,069,019	17,069,019	0	9,435,669	9,435,669
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,387	21,387	0	11,823	11,823
1	346000	Miscellaneous Power Plant Equipment	0	1,642,600	1,642,600	0	1,057,834	1,057,834	0	584,766	584,766
TOTAL OTHER PRODUCTION PLANT			0	329,093,267	329,093,267	0	211,936,063	211,936,063	0	117,157,204	117,157,204
TOTAL PRODUCTION PLANT			330,639,234	1,251,328,331	1,581,967,565	213,556,266	805,855,445	1,019,411,711	117,082,968	445,472,886	562,555,854

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended July 31, 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	29,522,340	30,150,698	410,632	19,012,387	19,423,019	217,726	10,509,953	10,727,679	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	2,986	37,422,459	37,425,445	1,925	24,100,064	24,101,989	1,061	13,322,395	13,323,456	
1	353XXX	Station Equipment	12,901,931	373,561,512	386,463,443	8,433,847	240,573,614	249,007,461	4,468,084	132,987,898	137,455,982	
1	354000	Towers & Fixtures	15,988,608	1,167,385	17,155,993	10,448,529	751,796	11,200,325	5,540,079	415,589	5,955,668	
1	355000	Poles & Fixtures	5,418	358,820,960	358,826,378	3,541	231,080,698	231,084,239	1,877	127,740,262	127,742,139	
1	356000	Overhead Conductors & Devices	12,525,924	171,643,024	184,168,948	8,185,667	110,538,107	118,723,774	4,340,257	61,104,917	65,445,174	
1	357000	Underground Conduit	0	3,093,057	3,093,057	0	1,991,929	1,991,929	0	1,101,128	1,101,128	
1	358000	Underground Conductors & Devices	0	6,570,593	6,570,593	0	4,231,462	4,231,462	0	2,339,131	2,339,131	
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			42,132,059	984,330,633	1,026,462,692	27,535,659	633,908,928	661,444,587	14,596,400	350,421,705	365,018,105	
DISTRIBUTION PLANT:												
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	4,031,278	0	4,031,278	1,351,494	0	1,351,494	2,679,784	0	2,679,784	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,988,363	0	28,988,363	21,302,621	0	21,302,621	7,685,742	0	7,685,742	
3	362000	Station Equipment	165,036,429	3,200,271	168,236,700	111,099,274	2,365,256	113,464,530	53,937,155	835,015	54,772,170	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	561,534,064	0	561,534,064	373,393,477	0	373,393,477	188,140,587	0	188,140,587	
99	365000	Overhead Conductors & Devices	357,007,070	0	357,007,070	223,446,076	0	223,446,076	133,560,994	0	133,560,994	
99	366000	Underground Conduit	166,682,684	0	166,682,684	110,932,602	0	110,932,602	55,750,082	0	55,750,082	
99	367000	Underground Conductors & Devices	282,497,684	0	282,497,684	188,331,724	0	188,331,724	94,165,960	0	94,165,960	
99	368000	Line Transformers	347,870,757	0	347,870,757	242,493,252	0	242,493,252	105,377,505	0	105,377,505	
99	369XXX	Services	220,543,021	0	220,543,021	142,992,350	0	142,992,350	77,550,671	0	77,550,671	
99	371XXX	Installations on Customers' Premises	8,710,074	0	8,710,074	8,710,074	0	8,710,074	0	0	0	
99	370XXX	Meters	87,112,855	0	87,112,855	62,359,680	0	62,359,680	24,753,175	0	24,753,175	
99	373XXX	Street Light & Signal Systems	81,177,027	0	81,177,027	52,946,527	0	52,946,527	28,230,500	0	28,230,500	
TOTAL DISTRIBUTION PLANT			2,323,394,075	3,200,271	2,326,594,346	1,549,723,516	2,365,256	1,552,088,772	773,670,559	835,015	774,505,574	
GENERAL PLANT: (From Report C-GPL)												
4	389XXX	Land & Land Rights	1,500,426	9,688,734	11,189,160	800,859	6,485,929	7,286,788	699,567	3,202,805	3,902,372	
4	390XXX	Structures & Improvements	27,300,903	109,731,524	137,032,427	17,897,506	73,457,574	91,355,080	9,403,397	36,273,950	45,677,347	
4	391XXX	Office Furniture & Equipment	5,519,367	53,870,381	59,389,748	5,503,947	36,062,449	41,566,396	15,420	17,807,932	17,823,352	
4	392XXX	Transportation Equipment	40,547,308	32,592,480	73,139,788	27,615,799	21,818,384	49,434,183	12,931,509	10,774,096	23,705,605	
4	393000	Stores Equipment	718,976	4,235,530	4,954,506	533,280	2,835,391	3,368,671	185,696	1,400,139	1,585,835	
4	394000	Tools, Shop & Garage Equipment	2,685,313	18,381,435	21,066,748	1,462,379	12,305,084	13,767,463	1,222,934	6,076,351	7,299,285	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	412,998	3,748,402	4,161,400	397,207	2,509,293	2,906,500	15,791	1,239,109	1,254,900	
4	396XXX	Power Operated Equipment	21,172,129	6,617,722	27,789,851	13,143,813	4,430,102	17,573,915	8,028,316	2,187,620	10,215,936	
4	397XXX	Communications Equipment	32,583,257	95,473,216	128,056,473	23,221,001	63,912,635	87,133,636	9,362,256	31,560,581	40,922,837	
4	398000	Miscellaneous Equipment	13,459	917,646	931,105	0	614,300	614,300	13,459	303,346	316,805	
TOTAL GENERAL PLANT			132,454,136	335,373,857	467,827,993	90,575,791	224,509,322	315,085,113	41,878,345	110,864,535	152,742,880	
TOTAL PLANT IN SERVICE			2,852,393,074	2,914,022,433	5,766,415,507	1,905,164,802	1,891,733,182	3,796,897,984	947,228,272	1,022,289,251	1,969,517,523	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(290,140,082)	(80,187,026)	(370,327,108)	(192,075,326)	(51,640,445)	(243,715,771)	(98,064,756)	(28,546,581)	(126,611,337)
E-ADEP		Hydro Production Plant	0	(197,248,196)	(197,248,196)	0	(127,027,838)	(127,027,838)	0	(70,220,358)	(70,220,358)
E-ADEP		Other Production Plant	0	(175,303,685)	(175,303,685)	0	(112,895,573)	(112,895,573)	0	(62,408,112)	(62,408,112)
E-ADEP		Transmission Plant	(27,751,004)	(250,493,225)	(278,244,229)	(17,003,425)	(161,317,637)	(178,321,062)	(10,747,579)	(89,175,588)	(99,923,167)
E-ADEP		Distribution Plant	(764,029,324)	(541,941)	(764,571,265)	(476,529,589)	(400,538)	(476,930,127)	(287,499,735)	(141,403)	(287,641,138)
E-ADEP		General Plant	(56,357,661)	(120,546,702)	(176,904,363)	(37,154,088)	(80,697,579)	(117,851,667)	(19,203,573)	(39,849,123)	(59,052,696)
		TOTAL ACCUMULATED DEPRECIATION	(1,138,278,071)	(824,320,775)	(1,962,598,846)	(722,762,428)	(533,979,610)	(1,256,742,038)	(415,515,643)	(290,341,165)	(705,856,808)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,110,553)	(19,110,553)	0	(12,307,196)	(12,307,196)	0	(6,803,357)	(6,803,357)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(522,158)	0	(522,158)	(522,158)	0	(522,158)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,804,476)	(3,804,476)	0	(2,543,874)	(2,543,874)	0	(1,260,602)	(1,260,602)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(16,283,599)	(124,375,269)	(140,658,868)	(16,283,599)	(83,260,538)	(99,544,137)	0	(41,114,731)	(41,114,731)
E-AAAMT		General Plant - 390200, 396200	0	(1,388,623)	(1,388,623)	0	(929,586)	(929,586)	0	(459,037)	(459,037)
		TOTAL ACCUMULATED AMORTIZATION	(16,805,757)	(148,678,921)	(165,484,678)	(16,805,757)	(99,041,194)	(115,846,951)	0	(49,637,727)	(49,637,727)
		TOTAL ACCUMULATED DEPR/AMORT	(1,155,083,828)	(972,999,696)	(2,128,083,524)	(739,568,185)	(633,020,804)	(1,372,588,989)	(415,515,643)	(339,978,892)	(755,494,535)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,697,309,246	1,941,022,737	3,638,331,983	1,165,596,617	1,258,712,378	2,424,308,995	531,712,629	682,310,359	1,214,022,988
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(541,746,722)	(541,746,722)	0	(360,976,676)	(360,976,676)	0	(180,770,046)	(180,770,046)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,949,010)	(49,949,010)	0	(33,437,366)	(33,437,366)	0	(16,511,644)	(16,511,644)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,565,122)	(4,565,122)	0	(3,056,030)	(3,056,030)	0	(1,509,092)	(1,509,092)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,662,568)	(5,662,568)	0	(3,646,694)	(3,646,694)	0	(2,015,874)	(2,015,874)
1		ADFIT - CDA Settlement Costs (283333)	0	280,443	280,443	0	180,605	180,605	0	99,838	99,838
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(927,509)	(927,509)	0	(618,018)	(618,018)	0	(309,491)	(309,491)
		TOTAL ACCUMULATED DFIT	0	(602,575,525)	(602,575,525)	0	(401,557,551)	(401,557,551)	0	(201,017,974)	(201,017,974)
		NET ELECTRIC UTILITY PLANT	1,697,309,246	1,338,447,212	3,035,756,458	1,165,596,617	857,154,827	2,022,751,444	531,712,629	481,292,385	1,013,005,014

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	73.908%	26.092%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.632%	33.368%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,697,309,246	1,338,447,212	3,035,756,458	#####	857,154,827	2,022,751,444	531,712,629	481,292,385	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,283,855	43,625,047	51,908,902	6,303,878	29,203,915	35,507,793	1,979,977	14,421,132	16,401,109
4	Accumulated Amortization - AFUDC (182318)	(1,860,494)	(6,411,092)	(8,271,586)	(1,496,135)	(4,291,777)	(5,787,912)	(364,359)	(2,119,315)	(2,483,674)
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)	2,277,194	0	2,277,194	0	0	0	2,277,194	0	2,277,194
99	ADFIT - Boulder Park Disallowed (190040)	67,789	0	67,789	0	0	0	67,789	0	67,789
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 (182337)	15,251,006	0	15,251,006	15,251,006	0	15,251,006	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,093,685	0	23,093,685	23,093,685	0	23,093,685	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,052,385)	0	(8,052,385)	(8,052,385)	0	(8,052,385)	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)	(4,434,941)	0	(4,434,941)	(1,335,892)	0	(1,335,892)	(3,099,049)	0	(3,099,049)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(27,447,246)	0	(27,447,246)	(23,991,740)	0	(23,991,740)	(3,455,506)	0	(3,455,506)
99	ADFIT-Customer Tax Credit (190393)	5,763,921	0	5,763,921	5,038,265	0	5,038,265	725,656	0	725,656
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,298,612)	0	(8,298,612)	(5,012,478)	0	(5,012,478)	(3,286,134)	0	(3,286,134)
99	Colstrip-Regulatory Asset (182327)	17,322,938	0	17,322,938	9,851,114	0	9,851,114	7,471,824	0	7,471,824
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	518,498	0	518,498	613,158	0	613,158	(94,660)	0	(94,660)
99	Colstrip Reg Asset ADFIT (283376)	(2,492,835)	0	(2,492,835)	(1,708,500)	0	(1,708,500)	(784,335)	0	(784,335)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(6,937,512)	0	(6,937,512)	(4,911,914)	0	(4,911,914)	(2,025,598)	0	(2,025,598)
99	Colstrip ARO Liability (230027)	(13,291,119)	0	(13,291,119)	(8,685,749)	0	(8,685,749)	(4,605,370)	0	(4,605,370)
99	Colstrip ARO ADFIT (190376)	2,791,135	0	2,791,135	1,824,007	0	1,824,007	967,128	0	967,128
99	Colstrip ARO ADFIT (283377)	(1,737,740)	0	(1,737,740)	(1,056,181)	0	(1,056,181)	(681,559)	0	(681,559)
99	Customer Deposits (235199)	(7,561)	0	(7,561)	(7,561)	0	(7,561)	0	0	0
C-WKC	Working Capital	137,718,669	0	137,718,669	93,193,051	0	93,193,051	44,525,618	0	44,525,618
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	151,200,065	37,213,955	188,414,020	108,850,978	24,912,138	133,763,116	42,349,087	12,301,817	54,650,904
	NET RATE BASE	1,848,509,311	1,375,661,167	3,224,170,478	#####	882,066,965	2,156,514,560	574,061,716	493,594,202	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	353,050	353,050			353,050	353,050		227,364	227,364		125,686	125,686	
	Steam (ED-ID)	363,985	363,985		363,985		363,985				363,985		363,985	
	Steam (ED-WA)	935,327	935,327		935,327		935,327	935,327		935,327			935,327	
1	Hydro (ED-AN)	1,385,531	1,385,531			1,385,531	1,385,531		892,282	892,282		493,249	493,249	
1	Other (ED-AN)	919,553	919,553			919,553	919,553		592,192	592,192		327,361	327,361	
Total Electric Production		3,957,446	3,957,446			1,299,312	2,658,134	3,957,446	935,327	1,711,838	2,647,165	363,985	946,296	1,310,281
Electric Transmission														
1	ED-AN	1,692,221	1,692,221			1,692,221	1,692,221		1,089,790	1,089,790		602,431	602,431	
	ED-ID	23,057	23,057		23,057		23,057				23,057		23,057	
	ED-WA	43,501	43,501		43,501		43,501	43,501		43,501			43,501	
Total Electric Transmissic		1,758,779	1,758,779			66,558	1,692,221	1,758,779	43,501	1,089,790	1,133,291	23,057	602,431	625,488
Electric Distribution														
3	ED-AN	7,147	7,147			7,147	7,147		5,282	5,282		1,865	1,865	
	ED-ID	1,718,009	1,718,009		1,718,009		1,718,009				1,718,009		1,718,009	
	ED-WA	3,335,263	3,335,263		3,335,263		3,335,263	3,335,263		3,335,263			3,335,263	
Total Electric Distribution		5,060,419	5,060,419			5,053,272	7,147	5,060,419	3,335,263	5,282	3,340,545	1,718,009	1,865	1,719,874
Gas Underground Storage														
	GD-AN	63,824		63,824										
	GD-OR	10,804			10,804									
Total Gas Underground St		74,628		63,824	10,804									
Gas Distribution														
	GD-AN	4,785		4,785										
	GD-ID	604,421		604,421										
	GD-WA	1,414,214		1,414,214										
	GD-OR	922,780			922,780									
Total Gas Distribution		2,946,200		2,023,420	922,780									
General Plant														
4	ED-AN	230,763	230,763			230,763	230,763		154,480	154,480		76,283	76,283	
	ED-ID	43,235	43,235		43,235		43,235				43,235		43,235	
	ED-WA	116,899	116,899		116,899		116,899	116,899		116,899			116,899	
7,4	CD-AA	1,883,771	1,320,750	390,091	172,930	1,320,750	1,320,750		884,150	884,150		436,600	436,600	
9,4	CD-AN	64,139	49,479	14,660		49,479	49,479		33,123	33,123		16,356	16,356	
9	CD-ID	40,254	31,053	9,201		31,053	31,053				31,053		31,053	
9	CD-WA	188,960	145,769	43,191		145,769	145,769	145,769		145,769			145,769	
8	GD-AA	29,514			9,139									
	GD-AN	2,383		2,383										
	GD-ID	3,514		3,514										
	GD-WA	91,282		91,282										
	GD-OR	13,752			13,752									
Total General Plant		2,708,466	1,937,948	574,697	195,821	336,956	1,600,992	1,937,948	262,668	1,071,753	1,334,421	74,288	529,239	603,527
Total Depreciation Expens		16,505,938	12,714,592	2,661,941	1,129,405	6,756,098	5,958,494	12,714,592	4,576,759	3,878,663	8,455,422	2,179,339	2,079,831	4,259,170

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	35.600%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expe	26.092%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	33.057%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****							
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total					
Production/Transmission																		
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,288	49,288		27,246	27,246					
1	Misc Intangible Plt (303000)	ED-AN	21,933	21,933		21,933	21,933		14,125	14,125		7,808	7,808					
Total Production/Transmission			98,467	98,467		98,467	98,467		63,413	63,413		35,054	35,054					
Distribution																		
	Franchises (302000)	ED-WA	9,160	9,160		9,160	9,160		9,160	9,160								
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489								
Total Distribution			9,649	9,649		9,649	9,649		9,649	9,649								
General Plant - 303000																		
7,4		CD-AA	34,569	24,237	7,159	3,173				16,225	16,225		8,012	8,012				
9,1		CD-AN	811	626	185		24,237	24,237		403			223	223				
		GD-ID	1,233		1,233		626	626										
		GD-WA	2,072		2,072													
		GD-OR	551			551												
Total General Plant - 303000			39,236	24,863	10,649	3,724		24,863	24,863		16,628	16,628		8,235	8,235			
Miscellaneous IT Intangible Plant - 3031XX																		
7,4		CD-AA	4,107,399	2,879,780	850,560	377,059		2,879,780	2,879,780		1,927,811	1,927,811		951,969	951,969			
9,4		CD-AN	10,007	7,720	2,287			7,720	7,720		5,168	5,168		2,552	2,552			
9,4		CD-ID	0	0	0		0	0	0		0	0		0	0			
9,4		CD-WA	312,722	241,243	71,479		241,243	241,243	241,243			241,243			0			
4		ED-AN	583,522	583,522				583,522	583,522		390,627	390,627		192,895	192,895			
		ED-ID	0	0			0	0	0		0	0		0	0			
		ED-WA	102,017	102,017			102,017	102,017	102,017			102,017						
8		GD-AA	7,043		4,862	2,181												
		GD-AN	0		0													
		GD-OR	6,163			6,163												
Total Miscellaneous IT Intangible Plt - 3031XX			5,128,873	3,814,282	929,188	385,403		343,260	3,471,022	3,814,282		343,260	2,323,606	2,666,866		0	1,147,416	1,147,416
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			
4		ED-AN	35,203	35,203				35,203	35,203		23,566	23,566		11,637	11,637			
		GD-OR	0			0												
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203		23,566	23,566		11,637	11,637			
Total Amortization Expense			5,311,428	3,982,464	939,837	389,127		352,909	3,629,555	3,982,464		352,909	2,427,213	2,780,122		0	1,202,342	1,202,342

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(80,187,026)	(80,187,026)			(80,187,026)	(80,187,026)		(51,640,445)	(51,640,445)		(28,546,581)	(28,546,581)
	Steam (ED-ID)	(98,064,756)	(98,064,756)		(98,064,756)	(98,064,756)	(98,064,756)				(98,064,756)		(98,064,756)
	Steam (ED-WA)	(192,075,326)	(192,075,326)		(192,075,326)	(192,075,326)	(192,075,326)	(192,075,326)		(192,075,326)			
1	Hydro (ED-AN)	(197,248,196)	(197,248,196)		(197,248,196)	(197,248,196)	(197,248,196)		(127,027,838)	(127,027,838)		(70,220,358)	(70,220,358)
1	Other (ED-AN)	(175,303,685)	(175,303,685)		(175,303,685)	(175,303,685)	(175,303,685)		(112,895,573)	(112,895,573)		(62,408,112)	(62,408,112)
Total Electric Production		(742,878,989)	(742,878,989)		(290,140,082)	(452,738,907)	(742,878,989)		(291,563,856)	(483,639,182)		(161,175,051)	(259,239,807)
Electric Transmission													
1	ED-AN	(250,493,225)	(250,493,225)			(250,493,225)	(250,493,225)		(161,317,637)	(161,317,637)		(89,175,588)	(89,175,588)
	ED-ID	(10,747,579)	(10,747,579)		(10,747,579)	(10,747,579)	(10,747,579)				(10,747,579)		(10,747,579)
	ED-WA	(17,003,425)	(17,003,425)		(17,003,425)	(17,003,425)	(17,003,425)	(17,003,425)		(17,003,425)			
Total Electric Transmissic		(278,244,229)	(278,244,229)		(27,751,004)	(250,493,225)	(278,244,229)		(17,003,425)	(161,317,637)		(89,175,588)	(99,923,167)
Electric Distribution													
3	ED-AN	(541,941)	(541,941)			(541,941)	(541,941)		(400,538)	(400,538)		(141,403)	(141,403)
	ED-ID	(287,499,735)	(287,499,735)		(287,499,735)	(287,499,735)	(287,499,735)				(287,499,735)		(287,499,735)
	ED-WA	(476,529,589)	(476,529,589)		(476,529,589)	(476,529,589)	(476,529,589)	(476,529,589)		(476,529,589)			
Total Electric Distribution		(764,571,265)	(764,571,265)		(764,029,324)	(541,941)	(764,571,265)		(476,529,589)	(400,538)		(141,403)	(287,641,138)
Gas Underground Storage													
	GD-AN	(19,618,900)	(19,618,900)										
	GD-OR	(1,713,041)		(1,713,041)		(1,713,041)							
Total Gas Underground St		(21,331,941)		(19,618,900)		(1,713,041)							
Gas Distribution													
	GD-AN	(2,054,612)	(2,054,612)										
	GD-ID	(105,139,266)	(105,139,266)										
	GD-WA	(195,351,024)	(195,351,024)										
	GD-OR	(145,413,011)		(145,413,011)									
Total Gas Distribution		(447,957,913)		(302,544,902)		(145,413,011)							
General Plant													
4	ED-AN	(36,267,281)	(36,267,281)			(36,267,281)	(36,267,281)		(24,278,406)	(24,278,406)		(11,988,875)	(11,988,875)
	ED-ID	(13,388,505)	(13,388,505)		(13,388,505)	(13,388,505)	(13,388,505)				(13,388,505)		(13,388,505)
	ED-WA	(27,241,198)	(27,241,198)		(27,241,198)	(27,241,198)	(27,241,198)	(27,241,198)		(27,241,198)			
7,4	CD-AA	(110,283,653)	(77,322,075)	(22,837,539)	(10,124,039)	(77,322,075)	(77,322,075)		(51,761,717)	(51,761,717)		(25,560,358)	(25,560,358)
9,4	CD-AN	(9,018,765)	(6,957,346)	(2,061,419)		(6,957,346)	(6,957,346)		(4,657,456)	(4,657,456)		(2,299,890)	(2,299,890)
9	CD-ID	(7,538,037)	(5,815,068)	(1,722,969)		(5,815,068)	(5,815,068)				(5,815,068)		(5,815,068)
9	CD-WA	(12,850,019)	(9,912,890)	(2,937,129)		(9,912,890)	(9,912,890)	(9,912,890)		(9,912,890)			
8	GD-AA	(2,665,503)		(1,840,130)	(825,373)								
	GD-AN	(4,039,842)		(4,039,842)									
	GD-ID	(2,422,908)		(2,422,908)									
	GD-WA	(13,292,788)		(13,292,788)									
	GD-OR	(5,750,360)		(5,750,360)									
Total General Plant		(244,758,859)	(176,904,363)	(51,154,724)	(16,699,772)	(56,357,661)	(120,546,702)	(176,904,363)	(37,154,088)	(80,697,579)	(117,851,667)	(19,203,573)	(39,849,123)
Total Accumulated Depr		(2,499,743,196)	(1,962,598,846)	(373,318,526)	(163,825,824)	(1,138,278,071)	(824,320,775)	(1,962,598,846)	(722,762,428)	(533,979,610)	(1,256,742,038)	(415,515,643)	(290,341,165)

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	73.908%					26.092%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%					33.057%			

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,149,221)	(16,149,221)			(16,149,221)	(16,149,221)		(10,400,098)	(10,400,098)		(5,749,123)	(5,749,123)	
1	Misc Intangible Plt (3030 ED-AN	(2,961,332)	(2,961,332)			(2,961,332)	(2,961,332)		(1,907,098)	(1,907,098)		(1,054,234)	(1,054,234)	
Total Production/Transmission		(19,110,553)	(19,110,553)			(19,110,553)	(19,110,553)		(12,307,196)	(12,307,196)		(6,803,357)	(6,803,357)	
Distribution														
	Franchises (302000) ED-WA	(452,843)	(452,843)			(452,843)	(452,843)	(452,843)		(452,843)				
	Misc Intangible Plt (3030 ED-WA	(69,315)	(69,315)			(69,315)	(69,315)	(69,315)		(69,315)				
Total Distribution		(522,158)	(522,158)			(522,158)	(522,158)	(522,158)		(522,158)				
General Plant - 303000														
7,4	CD-AA	(5,260,491)	(3,688,235)	(1,089,343)	(482,913)		(3,688,235)	(3,688,235)		(2,469,015)	(2,469,015)	(1,219,220)	(1,219,220)	
9,1	CD-AN	(150,682)	(116,241)	(34,441)			(116,241)	(116,241)		(74,859)	(74,859)	(41,382)	(41,382)	
	GD-ID	(168,063)		(168,063)										
	GD-WA	(329,068)		(329,068)										
	GD-OR	(132,580)			(132,580)									
Total General Plant - 303000		(6,040,884)	(3,804,476)	(1,620,915)	(615,493)		(3,804,476)	(3,804,476)		(2,543,874)	(2,543,874)	(1,260,602)	(1,260,602)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(157,253,464)	(110,253,549)	(32,564,048)	(14,435,867)		(110,253,549)	(110,253,549)		(73,807,035)	(73,807,035)	(36,446,514)	(36,446,514)	
9,4	CD-AN	(458,313)	(353,556)	(104,757)			(353,556)	(353,556)		(236,681)	(236,681)	(116,875)	(116,875)	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	(17,570,694)	(13,554,561)	(4,016,133)		(13,554,561)	(13,554,561)	(13,554,561)		(13,554,561)	(13,554,561)	0	0	
4	ED-AN	(13,768,164)	(13,768,164)				(13,768,164)	(13,768,164)		(9,216,822)	(9,216,822)	(4,551,342)	(4,551,342)	
	ED-ID	0	0			0	0	0		0	0	0	0	
	ED-WA	(2,729,038)	(2,729,038)			(2,729,038)	(2,729,038)	(2,729,038)		(2,729,038)	(2,729,038)			
8	GD-AA	(285,044)		(196,780)	(88,264)									
	GD-AN	0		0										
	GD-OR	(50,470)			(50,470)									
Total Misc IT Intangible Plant - 3031XX		(192,115,187)	(140,658,868)	(36,881,718)	(14,574,601)		(16,283,599)	(124,375,269)	(140,658,868)	(16,283,599)	(83,260,538)	(99,544,137)	0	(41,114,731)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,388,623)	(1,388,623)				(1,388,623)	(1,388,623)		(929,586)	(929,586)	(459,037)	(459,037)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,388,623)	(1,388,623)	0	0		0	(1,388,623)	(1,388,623)	0	(929,586)	(929,586)	0	(459,037)
Total Accumulated Amortization		(219,177,405)	(165,484,678)	(38,502,633)	(15,190,094)		(16,805,757)	(148,678,921)	(165,484,678)	(16,805,757)	(99,041,194)	(115,846,951)	0	(49,637,727)

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%	4	Jurisdictional 4-Factor Ratio	66.943%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			33.057%

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0		
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	0		
99		GD-OR / AS	845,517	0	0	0	0	0	0	845,517	0	845,517		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	0	1,114,001		
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0		
		TOTAL ACCOUNT	19,264,576	800,859	699,567	9,688,733	11,189,159	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	20,742,242	8,491,018	3,115,965	9,135,259	20,742,242	0	0	0	0	0		
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	0		
99		GD-OR / AS	4,293,549	0	0	0	0	0	0	0	4,293,549	0	4,293,549	
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	131,305,216	0	0	92,060,713	92,060,713	0	0	27,190,684	0	12,053,819	12,053,819	
9		CD-WA / ID / AN	31,408,517	9,406,488	6,287,432	8,535,552	24,229,472	2,787,085	1,862,928	8,529,032	7,179,045	0	0	
		TOTAL ACCOUNT	212,800,124	17,897,506	9,403,397	109,731,524	137,032,427	27,837,685	1,862,928	29,719,716	59,420,329	4,293,549	12,053,819	16,347,368
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,724,545	1,314,167	7,798	2,402,580	3,724,545	0	0	0	0	0		
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	0		
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,820	0	52,847	52,847	
7		CD-AA	73,054,958	0	0	51,220,292	51,220,292	0	0	15,128,221	0	6,706,445	6,706,445	
9		CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	
		TOTAL ACCOUNT	82,957,311	5,503,947	15,420	53,870,380	59,389,747	1,474,529	2,258	15,319,376	16,796,163	12,109	6,759,292	6,771,401
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	62,203,761	26,038,176	12,120,671	24,044,914	62,203,761	0	0	0	0	0		
99		GD-WA / ID / AN	16,424,560	0	0	0	0	10,042,667	3,412,028	2,969,865	16,424,560	0	0	
99		GD-OR / AS	4,809,368	0	0	0	0	0	0	0	4,809,368	0	4,809,368	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	0	30,094	30,094	
7		CD-AA	7,571,959	0	0	5,308,852	5,308,852	0	0	1,568,001	0	695,106	695,106	
9		CD-WA / ID / AN	7,294,471	1,577,622	810,838	3,238,714	5,627,174	467,440	240,246	959,611	1,667,297	0	0	
		TOTAL ACCOUNT	98,401,306	27,615,798	12,931,509	32,592,480	73,139,787	10,510,107	3,652,274	5,564,570	19,726,951	4,809,368	725,200	5,534,568

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0		
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	0		
99		GD-OR / AS	20,792	0	0	0	0	0	0	20,792	0	20,792		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	12,523	0	0	8,780	8,780	0	2,593	2,593	1,150	1,150		
9		CD-WA / ID / AN	5,798,249	474,413	185,696	3,812,834	4,472,943	140,566	55,021	1,129,719	1,325,306	0		
		TOTAL ACCOUNT	6,526,700	533,279	185,696	4,235,531	4,954,506	362,919	55,021	1,132,312	1,550,252	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,417,327	1,444,271	474,945	6,498,111	8,417,327	0	0	0	0	0		
99		GD-WA / ID / AN	3,576,904	0	0	0	0	2,680,339	459,424	437,141	3,576,904	0		
99		GD-OR / AS	1,088,602	0	0	0	0	0	0	0	1,088,602	0		
8		GD-AA	5,763,934	0	0	0	0	0	0	3,979,132	3,979,132	1,784,802		
7		CD-AA	15,831,984	0	0	11,100,121	11,100,121	0	0	3,278,487	3,278,487	1,453,376		
9		CD-WA / ID / AN	2,008,347	18,108	747,989	783,202	1,549,299	5,365	221,625	232,058	459,048	0		
		TOTAL ACCOUNT	36,687,098	1,462,379	1,222,934	18,381,434	21,066,747	2,685,704	681,049	7,926,818	11,293,571	1,088,602	3,238,178	4,326,780
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0		
99		GD-WA / ID / AN	203,209	0	0	0	0	108,292	0	94,917	203,209	0		
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	18,586	0		
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	72,001		
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	121,658		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	5,011,809	397,207	15,791	3,748,402	4,161,400	108,292	0	529,872	638,164	18,586	193,659	212,245
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	26,364,901	12,893,805	7,711,755	5,759,341	26,364,901	0	0	0	0	0		
99		GD-WA / ID / AN	4,289,828	0	0	0	0	2,623,063	846,176	820,589	4,289,828	0		
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	48,514		
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0		
		TOTAL ACCOUNT	32,593,883	13,143,813	8,028,316	6,617,722	27,789,851	2,697,139	939,971	1,074,574	4,711,684	43,834	48,514	92,348

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	43,023,786	12,917,533	6,500,758	23,605,495	43,023,786	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	890,304	0	0	0	0	596,456	287,726	6,122	890,304	0	0	0	0
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337	
7		CD-AA	98,948,507	0	0	69,374,777	69,374,777	0	0	20,490,257	20,490,257	0	9,083,473	9,083,473	
9		CD-WA/ ID / AN	20,297,254	10,303,468	2,861,499	2,492,943	15,657,910	3,052,855	847,845	738,644	4,639,344	0	0	0	
		TOTAL ACCOUNT	164,145,327	23,221,001	9,362,257	95,473,215	128,056,473	3,649,311	1,135,571	21,402,984	26,187,866	742,178	9,158,810	9,900,988	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275	
7		CD-AA	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0	80,953	80,953	
9		CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0	
		TOTAL ACCOUNT	1,208,605	0	13,460	917,645	931,105	0	1,960	185,220	187,180	9,092	81,228	90,320	
		TOTAL GENERAL PLANT	659,713,526	90,575,789	41,878,347	335,373,853	467,827,989	52,597,779	8,430,968	85,599,312	146,628,059	11,883,627	33,373,851	45,257,478	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,319,535	4,311,312	0	23,008,223	27,319,535	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	368,023	0	0	0	0	0	0	0	0	368,023	0	368,023
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176
7		CD-AA	121,198,306	0	0	84,974,556	84,974,556	0	0	25,097,745	25,097,745	0	11,126,005	11,126,005
9		CD-WA / ID / AN	962,760	280,005	0	462,697	742,702	82,964	0	137,094	220,058	0	0	0
		TOTAL ACCOUNT	150,269,022	4,591,317	0	108,445,476	113,036,793	82,964	0	25,525,061	25,608,025	368,023	11,256,181	11,624,204
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,737,809	0	0	3,737,809	3,737,809	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	28,482,960	0	0	19,969,973	19,969,973	0	0	5,898,251	5,898,251	0	2,614,736	2,614,736
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	32,220,769	0	0	23,707,782	23,707,782	0	0	5,898,251	5,898,251	0	2,614,736	2,614,736
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	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	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	351,044	0	0	351,044	351,044	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	17,866,268	0	0	12,526,398	12,526,398	0	0	3,699,747	3,699,747	0	1,640,123	1,640,123
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	18,217,312	0	0	12,877,442	12,877,442	0	0	3,699,747	3,699,747	0	1,640,123	1,640,123
	TOTAL		377,107,421	21,026,375	0	258,535,900	279,562,275	5,353,173	771,517	62,845,538	68,970,228	793,974	27,780,944	28,574,918

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended July 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(70,329,246)	(49,309,241)	(14,563,780)	(6,456,225)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,511,185)	(4,565,122)	(1,348,336)	(597,727)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(77,487,385)</u>	<u>(54,519,169)</u>	<u>(15,913,604)</u>	<u>(7,054,612)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended July 31, 2023
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,620,837	6,620,837	0	0	0	0	6,620,837
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	107,925,413	50,617,840	0	158,543,253	93,193,051	44,525,618	14,732,362	6,092,222	0
TOTAL		107,925,413	50,617,840	6,620,836	165,164,089	93,193,051	44,525,618	14,732,362	6,092,222	6,620,836

ALLOCATION RATIOS:

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

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