

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	173,235,901	122,421,137	50,814,764
		Adjustments			
		Adjusted Net Operating Income (Loss)	173,235,901	122,421,137	50,814,764
E-APL		Electric Net Rate Base	3,239,807,361	2,166,365,549	1,073,441,812
		RATE OF RETURN	5.347%	5.651%	4.734%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	4-01-2023 thru 04-30-2023	413,612 100.000%	269,753 65.219%	143,859 34.781%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2022 thru 04-30-2023	42,104,948 100.000%	27,365,122 64.993%	14,739,826 35.007%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 2023
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 2023
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 2023
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
		Total Percentages		400.000%	308.573%	91.427%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant	4-01-2023 thru 04-30-2023	1,533,073,688	1,051,849,201	481,224,487	
		Percent		100.000%	68.610%	31.390%	
11		Book Depreciation	05-01-2022 thru 04-30-2023	147,559,374	98,120,270	49,439,104	
		Percent		100.000%	66.495%	33.505%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	4-01-2023 thru 04-30-2023	3,612,349,205 100.000%	2,403,803,626 66.544%	1,208,545,579 33.456%
13	E-PLT	Net Electric General Plant Percent	4-01-2023 thru 04-30-2023	292,436,559 100.000%	198,577,829 67.905%	93,858,730 32.095%
14		Net Allocated Schedule M's Percent	05-01-2022 thru 04-30-2023	-126,035,054 100.000%	-84,751,778 67.245%	-41,283,276 32.755%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	420,108,413	0	420,108,413	284,891,150	0	284,891,150	135,217,263	0	135,217,263
99	442200	Commercial - Firm & Int.	337,206,584	0	337,206,584	245,011,663	0	245,011,663	92,194,921	0	92,194,921
1	442300	Industrial	119,002,717	0	119,002,717	64,216,429	0	64,216,429	54,786,288	0	54,786,288
99	444000	Public Street & Highway Lighting	7,515,491	0	7,515,491	4,766,968	0	4,766,968	2,748,523	0	2,748,523
99	448000	Interdepartmental Revenue	1,617,611	0	1,617,611	1,363,287	0	1,363,287	254,324	0	254,324
99	499XXX	Unbilled Revenue	(8,566,842)	0	(8,566,842)	(5,679,550)	0	(5,679,550)	(2,887,292)	0	(2,887,292)
		TOTAL SALES TO ULTIMATE CUSTOMERS	876,883,974	0	876,883,974	594,569,947	0	594,569,947	282,314,027	0	282,314,027
1	447XXX	Sales for Resale	0	209,862,048	209,862,048	0	135,151,159	135,151,159	0	74,710,889	74,710,889
		TOTAL SALES OF ELECTRICITY	876,883,974	209,862,048	1,086,746,022	594,569,947	135,151,159	729,721,106	282,314,027	74,710,889	357,024,916
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(347,000)	0	(347,000)	(347,000)	0	(347,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	122,894	0	122,894	41,664	0	41,664	81,230	0	81,230
1	453000	Sales of Water & Water Power	0	313,016	313,016	0	201,582	201,582	0	111,434	111,434
1	454000	Rent from Electric Property	4,286,946	209,194	4,496,140	2,641,017	134,721	2,775,738	1,645,929	74,473	1,720,402
1	454100	Rent from Trnsmission Joint Use	22,004	0	22,004	8,669	0	8,669	13,335	0	13,335
1	456XXX	Other Electric Revenues	(13,482,096)	85,013,860	71,531,764	(10,999,140)	54,748,926	43,749,786	(2,482,956)	30,264,934	27,781,978
		TOTAL OTHER OPERATING REVENUE	(9,397,252)	85,536,070	76,138,818	(8,654,790)	55,085,229	46,430,439	(742,462)	30,450,841	29,708,379
		TOTAL ELECTRIC REVENUE	867,486,722	295,398,118	1,162,884,840	585,915,157	190,236,388	776,151,545	281,571,565	105,161,730	386,733,295

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	273,158	273,158	0	175,914	175,914	0	97,244	97,244
1	501XXX	Fuel	0	43,701,658	43,701,658	0	28,143,868	28,143,868	0	15,557,790	15,557,790
1	502000	Steam Expense	0	3,822,326	3,822,326	0	2,461,578	2,461,578	0	1,360,748	1,360,748
1	505000	Electric Expense	0	745,042	745,042	0	479,807	479,807	0	265,235	265,235
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,839,559	5,839,559	0	3,760,676	3,760,676	0	2,078,883	2,078,883
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	5,733,103	0	5,733,103	0	0	0	5,733,103	0	5,733,103
		MAINTENANCE									
1	510000	Supervision & Engineering	0	589,758	589,758	0	379,804	379,804	0	209,954	209,954
1	511000	Structures	0	922,313	922,313	0	593,970	593,970	0	328,343	328,343
1	512000	Boiler Plant	0	6,972,845	6,972,845	0	4,490,512	4,490,512	0	2,482,333	2,482,333
1	513000	Electric Plant	0	999,689	999,689	0	643,800	643,800	0	355,889	355,889
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,126,768	1,126,768	0	725,639	725,639	0	401,129	401,129
		TOTAL STEAM POWER GENERATION EXP	5,733,103	64,993,116	70,726,219	0	41,855,568	41,855,568	5,733,103	23,137,548	28,870,651
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,842,349	2,842,349	0	1,830,473	1,830,473	0	1,011,876	1,011,876
1	536000	Water for Power	0	1,588,840	1,588,840	0	1,023,213	1,023,213	0	565,627	565,627
1	537000	Hydraulic Expense	5,815,141	3,810,227	9,625,368	3,816,477	2,453,786	6,270,263	1,998,664	1,356,441	3,355,105
1	538000	Electric Expense	0	7,181,192	7,181,192	0	4,624,688	4,624,688	0	2,556,504	2,556,504
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,812,463	1,812,463	0	1,167,226	1,167,226	0	645,237	645,237
1	540000	Rent	0	1,663,537	1,663,537	0	1,071,318	1,071,318	0	592,219	592,219
1	540100	MT Trust Funds Land Settlement Rents	5,674,667	0	5,674,667	3,696,341	0	3,696,341	1,978,326	0	1,978,326
		MAINTENANCE									
1	541000	Supervision & Engineering	0	899,747	899,747	0	579,437	579,437	0	320,310	320,310
1	542000	Structures	0	1,055,651	1,055,651	0	679,839	679,839	0	375,812	375,812
1	543000	Reservoirs, Dams, & Waterways	0	839,157	839,157	0	540,417	540,417	0	298,740	298,740
1	544000	Electric Plant	0	3,335,385	3,335,385	0	2,147,988	2,147,988	0	1,187,397	1,187,397
1	545000	Miscellaneous Hydraulic Plant	0	816,570	816,570	0	525,871	525,871	0	290,699	290,699
		TOTAL HYDRO POWER GENERATION EXP	11,489,808	25,845,118	37,334,926	7,512,818	16,644,256	24,157,074	3,976,990	9,200,862	13,177,852
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	365,485	365,485	0	235,372	235,372	0	130,113	130,113
1	547XXX	Fuel	0	163,444,383	163,444,383	0	105,258,183	105,258,183	0	58,186,200	58,186,200
1	548000	Generation Expense	0	3,014,642	3,014,642	0	1,941,429	1,941,429	0	1,073,213	1,073,213
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	698,228	698,228	0	449,659	449,659	0	248,569	248,569
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
		MAINTENANCE									
1	551000	Supervision & Engineering	0	772,255	772,255	0	497,332	497,332	0	274,923	274,923
1	552000	Structures	0	149,595	149,595	0	96,339	96,339	0	53,256	53,256
1	553000	Generating & Electric Equipment	0	3,795,883	3,795,883	0	2,444,549	2,444,549	0	1,351,334	1,351,334
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	666,985	666,985	0	429,538	429,538	0	237,447	237,447
		TOTAL OTHER POWER GENERATION EXP	0	172,994,579	172,994,579	0	111,408,508	111,408,508	0	61,586,071	61,586,071

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	10,489,602	202,514,275	213,003,877	0	130,419,193	130,419,193	10,489,602	72,095,082	82,584,684
1	556000	System Control & Load Dispatching	0	824,578	824,578	0	531,028	531,028	0	293,550	293,550
E-557	557XXX	Other Expense	(62,780,517)	77,895,507	15,114,990	(50,197,543)	50,164,707	(32,836)	(12,582,974)	27,730,800	15,147,826
TOTAL OTHER POWER SUPPLY EXPENSE			(52,290,915)	281,234,360	228,943,445	(50,197,543)	181,114,928	130,917,385	(2,093,372)	100,119,432	98,026,060
TOTAL PRODUCTION OPERATING EXP			(35,068,004)	545,067,173	509,999,169	(42,684,725)	351,023,260	308,338,535	7,616,721	194,043,913	201,660,634
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,919,082	1,919,082	0	1,235,889	1,235,889	0	683,193	683,193
1	561000	Load Dispatching	0	3,471,186	3,471,186	0	2,235,444	2,235,444	0	1,235,742	1,235,742
1	562000	Station Expense	0	453,888	453,888	0	292,304	292,304	0	161,584	161,584
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	592,484	592,484	0	381,560	381,560	0	210,924	210,924
1	565XXX	Transmission of Electricity by Others	0	20,344,287	20,344,287	0	13,101,721	13,101,721	0	7,242,566	7,242,566
1	566000	Miscellaneous Transmission Expense	0	4,464,315	4,464,315	0	2,875,019	2,875,019	0	1,589,296	1,589,296
1	567000	Rent	0	105,691	105,691	0	68,065	68,065	0	37,626	37,626
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	438,064	439,525	0	282,113	282,113	1,461	155,951	157,412
1	569000	Structures	10,885	642,127	653,012	1,069	413,530	414,599	9,816	228,597	238,413
1	570000	Station Equipment	0	1,137,380	1,137,380	0	732,473	732,473	0	404,907	404,907
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	18,810	2,075,108	2,093,918	5,155	1,336,370	1,341,525	13,655	738,738	752,393
1	572000	Underground Lines	0	1,738	1,738	0	1,119	1,119	0	619	619
1	573000	Service Miscellaneous	4,617	110,295	114,912	4,617	71,030	75,647	0	39,265	39,265
TOTAL TRANSMISSION OPERATING EXP			35,773	35,755,645	35,791,418	10,841	23,026,637	23,037,478	24,932	12,729,008	12,753,940

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,893,765	31,218,347	47,112,112	11,574,177	20,104,616	31,678,793	4,319,588	11,113,731	15,433,319
E-DEPX		Depreciation Expense-Transmission	796,313	19,358,880	20,155,193	520,445	12,467,119	12,987,564	275,868	6,891,761	7,167,629
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,178,630	1,178,630	0	759,038	759,038	0	419,592	419,592
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supply	490,373	0	490,373	490,373	0	490,373	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,970,654	0	1,970,654	1,011,553	0	1,011,553	959,101	0	959,101
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
99	407360	Amortization of CS2 & COLSTRIP O&M	935,820	0	935,820	0	0	0	935,820	0	935,820
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	377,539	0	377,539	291,077	0	291,077	86,462	0	86,462
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,854,578)	0	(2,854,578)	(1,474,013)	0	(1,474,013)	(1,380,565)	0	(1,380,565)
99	407434	EIM Deferred O&M	(897,491)	0	(897,491)	0	0	0	(897,491)	0	(897,491)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(16,217,628)	0	(16,217,628)	(11,033,800)	0	(11,033,800)	(5,183,828)	0	(5,183,828)
99	407451	Deferral CEIP	(203,435)	0	(203,435)	(203,435)	0	(203,435)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(864,824)	0	(864,824)	0	0	0	(864,824)	0	(864,824)
99	407494	Amortization of Schedule 98 REC Rev	(80,782)	0	(80,782)	(80,782)	0	(80,782)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,469,774	21,469,774	0	13,826,534	13,826,534	0	7,643,240	7,643,240
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,542,605)	74,334,020	70,791,415	(943,379)	47,871,110	46,927,731	(2,599,226)	26,462,910	23,863,684
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	(38,574,836)	655,156,838	616,582,002	(43,617,263)	421,921,007	378,303,744	5,042,427	233,235,831	238,278,258

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	1,508,302	2,799,577	4,307,879	1,104,356	1,819,529	2,923,885	403,946	980,048	1,383,994
3	582000	Station Expense	865,539	64,279	929,818	562,424	41,777	604,201	303,115	22,502	325,617
3	583000	Overhead Line Expense	1,782,805	1,235,553	3,018,358	1,210,217	803,023	2,013,240	572,588	432,530	1,005,118
3	584000	Underground Line Expense	1,577,021	0	1,577,021	898,874	0	898,874	678,147	0	678,147
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	774	0	774	646	0	646	128	0	128
3	586000	Meter Expense	2,243,226	18,697	2,261,923	1,932,162	12,152	1,944,314	311,064	6,545	317,609
3	587000	Customer Installations Expense	837,766	43,146	880,912	556,746	28,042	584,788	281,020	15,104	296,124
3	588000	Miscellaneous Distribution Expense	5,208,953	4,076,724	9,285,677	3,827,609	2,649,585	6,477,194	1,381,344	1,427,139	2,808,483
3	589000	Rent	0	136,136	136,136	0	88,479	88,479	0	47,657	47,657
		MAINTENANCE:									
3	590000	Supervision & Engineering	261,094	1,024,369	1,285,463	142,597	665,768	808,365	118,497	358,601	477,098
3	591000	Structures	530,800	12,438	543,238	243,798	8,084	251,882	287,002	4,354	291,356
3	592000	Station Equipment	807,519	82,233	889,752	512,050	53,446	565,496	295,469	28,787	324,256
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	24,613,237	0	24,613,237	14,969,417	0	14,969,417	9,643,820	0	9,643,820
3	594000	Underground Lines	854,029	0	854,029	606,418	0	606,418	247,611	0	247,611
3	595000	Line Transformers	554,432	0	554,432	465,854	0	465,854	88,578	0	88,578
3	596000	Street Light & Signal System Maintenance Exp	118,110	0	118,110	93,039	0	93,039	25,071	0	25,071
3	597000	Meters	52,042	0	52,042	45,163	0	45,163	6,879	0	6,879
3	598000	Miscellaneous Distribution Expense	289,298	865,441	1,154,739	193,752	562,476	756,228	95,546	302,965	398,511
		TOTAL DISTRIBUTION OPERATING EXP	42,104,947	10,358,593	52,463,540	27,365,122	6,732,361	34,097,483	14,739,825	3,626,232	18,366,057
E-DEPX		Depreciation Expense-Distribution	57,842,372	85,412	57,927,784	38,011,180	55,512	38,066,692	19,831,192	29,900	19,861,092
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,589	0	114,589	114,589	0	114,589	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,227,677	0	56,227,677	50,777,591	0	50,777,591	5,450,086	0	5,450,086
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	114,184,638	85,412	114,270,050	88,903,360	55,512	88,958,872	25,281,278	29,900	25,311,178
		TOTAL DISTRIBUTION EXPENSES	156,289,585	10,444,005	166,733,590	116,268,482	6,787,873	123,056,355	40,021,103	3,656,132	43,677,235

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	132,629	132,629	0	86,499	86,499	0	46,130	46,130
2	902000	Meter Reading Expenses	575,741	147,155	722,896	412,925	95,973	508,898	162,816	51,182	213,998
2	903XXX	Customer Records & Collection Expenses	925,092	7,238,420	8,163,512	446,683	4,720,825	5,167,508	478,409	2,517,595	2,996,004
2	904000	Uncollectible Accounts	(555,336)	2	(555,334)	(1,214,128)	1	(1,214,127)	658,792	1	658,793
2	905000	Misc Customer Accounts	0	253,050	253,050	0	165,037	165,037	0	88,013	88,013
TOTAL CUSTOMER ACCOUNTS EXPENSES			945,497	7,771,256	8,716,753	(354,520)	5,068,335	4,713,815	1,300,017	2,702,921	4,002,938
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	31,937,814	219,944	32,157,758	23,117,351	143,445	23,260,796	8,820,463	76,499	8,896,962
2	909000	Advertising	254,590	695,438	950,028	207,062	453,558	660,620	47,528	241,880	289,408
2	910000	Misc Customer Service & Info Exp	0	249,668	249,668	0	162,831	162,831	0	86,837	86,837
TOTAL CUSTOMER SERVICE & INFO EXP			32,192,404	1,165,050	33,357,454	23,324,413	759,834	24,084,247	8,867,991	405,216	9,273,207
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	108,829	0	108,829	108,829	0	108,829	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			108,829	0	108,829	108,829	0	108,829	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	727,200	31,170,198	31,897,398	484,084	20,866,266	21,350,350	243,116	10,303,932	10,547,048
4	921000	Office Supplies & Expenses	(1,641)	4,258,944	4,257,303	(1,985)	2,851,065	2,849,080	344	1,407,879	1,408,223
4	922000	Admin Exp Transferred--Credit	0	(102,011)	(102,011)	0	(68,289)	(68,289)	0	(33,722)	(33,722)
4	923000	Outside Services Employed	1,075,611	13,729,394	14,805,005	1,040,572	9,190,868	10,231,440	35,039	4,538,526	4,573,565
4	924000	Property Insurance Premium	0	2,577,636	2,577,636	0	1,725,547	1,725,547	0	852,089	852,089
4	925XXX	Injuries and Damages	3,395,688	7,204,069	10,599,757	2,319,733	4,822,620	7,142,353	1,075,955	2,381,449	3,457,404
4	926XXX	Employee Pensions and Benefits	11,987,229	25,572,275	37,559,504	8,092,795	17,118,848	25,211,643	3,894,434	8,453,427	12,347,861
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,906,068	4,473,752	7,379,820	2,040,343	2,881,096	4,921,439	865,725	1,592,656	2,458,381
4	930000	Miscellaneous General Expenses	220,120	5,236,940	5,457,060	194,305	3,505,765	3,700,070	25,815	1,731,175	1,756,990
4	931000	Rents	8,400	796,023	804,423	0	532,882	532,882	8,400	263,141	271,541
4	935000	Maintenance of General Plant	2,029,905	12,950,280	14,980,185	1,449,395	8,669,306	10,118,701	580,510	4,280,974	4,861,484
TOTAL ADMIN & GEN OPERATING EXP			22,349,780	107,867,500	130,217,280	15,619,242	72,095,974	87,715,216	6,730,538	35,771,526	42,502,064

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,937,372	18,426,912	22,364,284	3,051,695	12,335,528	15,387,223	885,677	6,091,384	6,977,061
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,969,488	37,669,315	41,638,803	3,969,488	25,216,969	29,186,457	0	12,452,346	12,452,346
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,552,307	0	2,552,307	2,552,307	0	2,552,307	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,567,839	0	1,567,839	1,567,839	0	1,567,839	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	347,095	1,699,914	2,047,009	288,430	1,131,191	1,419,621	58,665	568,723	627,388
99	407314	Regulatory Debit - FISERVE Amortization	97,131	0	97,131	0	0	0	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	2,365,469	0	2,365,469	2,365,469	0	2,365,469	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	250,000	0	250,000	250,000	0	250,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax De	(801,620)	0	(801,620)	(801,620)	0	(801,620)	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	(411,247)	0	(411,247)	(411,247)	0	(411,247)	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	3,280,145	0	3,280,145	3,280,145	0	3,280,145	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(10,965,760)	0	(10,965,760)	(5,875,216)	0	(5,875,216)	(5,090,544)	0	(5,090,544)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(66,260)	0	(66,260)	(66,260)	0	(66,260)	0	0	0
99	407493	Amortization-Remand Residual Balance	(42,534)	0	(42,534)	(42,534)	0	(42,534)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,129,059	5,165,623	6,294,682	774,234	3,458,023	4,232,257	354,825	1,707,600	2,062,425
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,264,741)	63,682,548	62,417,807	5,230,528	42,624,034	47,854,562	(6,495,269)	21,058,514	14,563,245
		TOTAL ADMIN & GENERAL EXPENSES	21,085,039	171,550,048	192,635,087	20,849,770	114,720,008	135,569,778	235,269	56,830,040	57,065,309
		TOTAL EXPENSES BEFORE FIT	172,046,518	846,087,197	1,018,133,715	116,579,711	549,257,057	665,836,768	55,466,807	296,830,140	352,296,947
		NET OPERATING INCOME (LOSS) BEFORE FIT			144,751,125			110,314,777			34,436,348
E-FIT		FEDERAL INCOME TAX			(10,785,649)			(7,157,663)			(3,627,986)
E-FIT		DEFERRED FEDERAL INCOME TAX			(17,214,339)			(4,636,494)			(12,577,845)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			173,235,901			122,421,137			50,814,764

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.219%	34.781%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.993%	35.007%
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-456-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	60,281	1,537,574	1,597,855	33,181	990,198	1,023,379	27,100	547,376	574,476
1	456010	Other Electric Rev-Financial	0	(52,533,885)	(52,533,885)	0	(33,831,822)	(33,831,822)	0	(18,702,063)	(18,702,063)
1	456015	Other Electric Rev-CT Fuel Sales	0	80,638,365	80,638,365	0	51,931,107	51,931,107	0	28,707,258	28,707,258
1	456016	Other Electric Rev-Resource Opt	0	3,590,699	3,590,699	0	2,312,410	2,312,410	0	1,278,289	1,278,289
1	456017	Other Electric Rev-Non Resource	0	121,382	121,382	0	78,170	78,170	0	43,212	43,212
1	456018	Other Electric Rev-Extraction	0	460,384	460,384	0	296,487	296,487	0	163,897	163,897
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,093	2,093	0	1,157	1,157
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	352,822	6,078	358,900	226,188	3,914	230,102	126,634	2,164	128,798
1	456100	Transmission Revenue of Others	0	32,601,825	32,601,825	0	20,995,575	20,995,575	0	11,606,250	11,606,250
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,214,351	1,214,351	0	782,042	782,042	0	432,309	432,309
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	(18,167,703)	0	(18,167,703)	(11,099,886)	0	(11,099,886)	(7,067,817)	0	(7,067,817)
1	456329	Amortization Res Decoupling Deferral	8,562,522	0	8,562,522	4,174,684	0	4,174,684	4,387,838	0	4,387,838
1	456338	Non-res Decoupling Deferred Rev	3,570,710	0	3,570,710	3,094,625	0	3,094,625	476,085	0	476,085
1	456339	Amortization Non-res Decoupling	(8,229,271)	0	(8,229,271)	(7,556,978)	0	(7,556,978)	(672,293)	0	(672,293)
1	456380	Other Electric Revenue-Clearwater	341,707	0	341,707	0	0	0	341,707	0	341,707
1	456700	Other Electric Rev-Low Voltage	191,836	0	191,836	129,045	0	129,045	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,215,238)	(4,215,238)	0	(2,714,613)	(2,714,613)	0	(1,500,625)	(1,500,625)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,215,238	4,215,238	0	2,714,613	2,714,613	0	1,500,625	1,500,625
1	456730	Other Elec Rev-Intraco Thermal	0	13,020,311	13,020,311	0	8,385,080	8,385,080	0	4,635,231	4,635,231
TOTAL ACCOUNT 456			(13,482,096)	85,013,862	71,531,766	(10,999,141)	54,748,926	43,749,785	(2,482,955)	30,264,936	27,781,981

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-555-12E
For Twelve Months Ended April 30, 2023	
Ending Balance 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	176,729,601	176,729,601	0	113,813,863	113,813,863	0	62,915,738	62,915,738
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,424,359	1,424,359	0	917,287	917,287	0	507,072	507,072
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,489,602	0	10,489,602	0	0	0	10,489,602	0	10,489,602
1	555550	Non Monetary - Exchange Power	0	(21,506)	(21,506)	0	(13,850)	(13,850)	0	(7,656)	(7,656)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,248,776	4,248,776	0	2,736,212	2,736,212	0	1,512,564	1,512,564
1	555710	Intercompany Purchase	0	1,214,351	1,214,351	0	782,042	782,042	0	432,309	432,309
1	555740	Purchased Power - EIM	0	18,918,694	18,918,694	0	12,183,639	12,183,639	0	6,735,055	6,735,055
TOTAL ACCOUNT 555			10,489,602	202,514,275	213,003,877	0	130,419,193	130,419,193	10,489,602	72,095,082	82,584,684

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-557-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	29,771	6,386,340	6,416,111	29,771	4,112,803	4,142,574	0	2,273,537	2,273,537
1	557010	Other Power Supply Expense - Financial	0	(16,667,589)	(16,667,589)	0	(10,733,927)	(10,733,927)	0	(5,933,662)	(5,933,662)
1	557018	Merchandise Processing Fee	0	48,603	48,603	0	31,300	31,300	0	17,303	17,303
1	557150	Fuel - Economic Dispatch	0	35,924,070	35,924,070	0	23,135,101	23,135,101	0	12,788,969	12,788,969
1	557160	Power Supply Expense - Miscellaneous	0	684,245	684,245	0	440,654	440,654	0	243,591	243,591
99	557161	Unbilled Add-Ons	(182,698)	0	(182,698)	0	0	0	(182,698)	0	(182,698)
1	557165	Other Resource Costs-CAISO Charges	0	640,068	640,068	0	412,204	412,204	0	227,864	227,864
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,436	205,436	0	113,564	113,564
1	557170	Broker Fees - Power	0	624,225	624,225	0	402,001	402,001	0	222,224	222,224
1	557171	REC Broker Fees	0	40,165	40,165	0	25,866	25,866	0	14,299	14,299
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,621,492	0	1,621,492	1,621,492	0	1,621,492	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(50,222,846)	0	(50,222,846)	(50,222,846)	0	(50,222,846)	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	(3,808)	0	(3,808)	(3,808)	0	(3,808)	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	905,813	0	905,813	905,813	0	905,813	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,025,463)	0	(3,025,463)	(3,025,463)	0	(3,025,463)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(18,899,139)	0	(18,899,139)	0	0	0	(18,899,139)	0	(18,899,139)
99	557390	Idaho PCA Amortization	6,177,683	0	6,177,683	0	0	0	6,177,683	0	6,177,683
1	557395	Optional Renewable Power Expense Offset	0	1,804	1,804	0	1,162	1,162	0	642	642
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,571,775	5,571,775	0	3,588,223	3,588,223	0	1,983,552	1,983,552
1	557711	Turbine Gas Bookout Offset	0	(5,571,775)	(5,571,775)	0	(3,588,223)	(3,588,223)	0	(1,983,552)	(1,983,552)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,894,576	49,894,576	0	32,132,107	32,132,107	0	17,762,469	17,762,469
TOTAL ACCOUNT 557			(62,780,517)	77,895,507	15,114,990	(50,197,543)	50,164,707	(32,836)	(12,582,974)	27,730,800	15,147,826

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-908-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	307,726	219,944	527,670	232,232	143,445	375,677	75,494	76,499	151,993
99	908600	Public Purpose Tariff Rider Expense Offset	31,813,026	0	31,813,026	22,848,488	0	22,848,488	8,964,538	0	8,964,538
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(373,716)	0	(373,716)	(154,147)	0	(154,147)	(219,569)	0	(219,569)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,937,814	219,944	32,157,758	23,117,351	143,445	23,260,796	8,820,463	76,499	8,896,962

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended April 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,162,884,840	776,151,545	386,733,295
E-OPS	Less: Operating & Maintenance Expense	770,654,443	482,095,603	288,558,840
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	163,487,139	114,904,783	48,582,356
E-OTX	Less: Taxes Other than FIT	83,992,133	68,836,382	15,155,751
	Net Operating Income Before FIT	144,751,125	110,314,777	34,436,348
E-INT	Less: Interest Expense	83,198,059	55,610,604	27,587,455
E-OTX	Less: ID ITC Deferred & Amortization	(8,959)	0	(8,959)
E-SCM	Plus: Schedule M Adjustments	(112,904,340)	(88,788,282)	(24,116,058)
	Taxable Net Operating Income	(51,360,233)	(34,084,109)	(17,276,124)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(10,785,649)	(7,157,663)	(3,627,986)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(10,785,649)	(7,157,663)	(3,627,986)
E-DTE	Deferred FIT	15,652,239	13,534,518	2,117,721
E-DTE	Customer Tax Credit Amortization	(32,866,578)	(18,171,012)	(14,695,566)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(28,484,776)	(12,106,360)	(16,378,416)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended April 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.44%	55.44%
2	Cost of Debt		4.631%	4.635%
	Total Weighted Cost		2.567%	2.570%
E-APL	Net Rate Base	3,239,807,361	2,166,365,549	1,073,441,812
	Interest Deduction for FIT Calculation	83,198,059	55,610,604	27,587,455
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		82,553,900	108,658,281	191,212,181	57,241,574	71,421,105	128,662,679	25,312,326	37,237,176	62,549,502
12	997001 Contributions In Aid of Construction		0	14,543,320	14,543,320	0	9,677,707	9,677,707	0	4,865,613	4,865,613
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	360,920	360,920	0	240,171	240,171	0	120,749	120,749
99	997007 Idaho PCA		(13,664,502)	0	(13,664,502)	0	0	0	(13,664,502)	0	(13,664,502)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	339,710	339,710	0	226,057	226,057	0	113,653	113,653
99	997018 DSM Tariff Rider		2,157,094	0	2,157,094	(451,310)	0	(451,310)	2,608,404	0	2,608,404
12	997020 FAS87 Current Pension Accrual		0	(1,247,106)	(1,247,106)	0	(829,874)	(829,874)	0	(417,232)	(417,232)
12	997027 Uncollectibles		(635,108)	(3,126,355)	(3,761,463)	(1,591,578)	(2,080,402)	(3,671,980)	956,470	(1,045,953)	(89,483)
99	997031 Decoupling Mechanism		14,263,741	0	14,263,741	11,387,554	0	11,387,554	2,876,187	0	2,876,187
12	997032 Interest Rate Swaps		0	9,693,780	9,693,780	0	6,450,629	6,450,629	0	3,243,151	3,243,151
99	997033 BPA Residential Exchange		(449,363)	0	(449,363)	(396,361)	0	(396,361)	(53,002)	0	(53,002)
99	997034 Montana Hydro Settlement		0	0	0	0	0	0	0	0	0
99	997035 Leases		0	9,765	9,765	0	6,537	6,537	0	3,228	3,228
99	997043 Washington Deferred Power Costs		(48,604,945)	0	(48,604,945)	(48,604,945)	0	(48,604,945)	0	0	0
12	997044 Non-Monetary Power Costs		0	(21,506)	(21,506)	0	(14,311)	(14,311)	0	(7,195)	(7,195)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(6,440,017)	(6,440,017)	0	(4,285,445)	(4,285,445)	0	(2,154,572)	(2,154,572)
12	997049 Tax Depreciation		0	(171,856,795)	(171,856,795)	0	(114,360,386)	(114,360,386)	0	(57,496,409)	(57,496,409)
99	997058 Colstrip Community Fund		250,000	0	250,000	250,000	0	250,000	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,086	884,086	0	588,306	588,306	0	295,780	295,780
99	997065 Amortization - Unbilled Revenue Add-Ins		(347,836)	0	(347,836)	6,269	0	6,269	(354,105)	0	(354,105)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	24,405,001	24,405,001	0	16,240,064	16,240,064	0	8,164,937	8,164,937
12	997081 Deferred Compensation		0	(10,472)	(10,472)	0	(6,968)	(6,968)	0	(3,504)	(3,504)
4	997082 Meal Disallowances		0	353,471	353,471	0	236,624	236,624	0	116,847	116,847
12	997083 Paid Time Off		0	764,662	764,662	0	508,837	508,837	0	255,825	255,825
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		484,228	0	484,228	0	0	0	484,228	0	484,228
99	997095 WA REC Deferral		(2,119,650)	0	(2,119,650)	(2,119,650)	0	(2,119,650)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	21,773	21,773	0	10,947	10,947
99	997098 Provision for Rate Refund		(42,534)	0	(42,534)	(42,534)	0	(42,534)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(181,746)	(181,746)	0	(120,941)	(120,941)	0	(60,805)	(60,805)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(80,132,535)	(80,132,535)	0	(53,323,394)	(53,323,394)	0	(26,809,141)	(26,809,141)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(16,249,152)	0	(16,249,152)	(16,249,152)	0	(16,249,152)	0	0	0
99	997110 FISERVE		97,131	485,662	582,793	0	323,179	323,179	97,131	162,483	259,614
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,398)	(106,398)	0	(53,493)	(53,493)
12	997114 AFUDC Debt CWIP		0	(1,599,824)	(1,599,824)	0	(1,064,587)	(1,064,587)	0	(535,237)	(535,237)
99	997115 AFUDC Equity DFIT Deferral		(801,620)	0	(801,620)	(801,620)	0	(801,620)	0	0	0
99	997117 Colstrip Plant Adjustment		(5,156,081)	0	(5,156,081)	(3,479,139)	0	(3,479,139)	(1,676,942)	0	(1,676,942)
99	997119 AFUDC Tax CPI		0	9,577,308	9,577,308	0	6,373,124	6,373,124	0	3,204,184	3,204,184

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997120	Transportation Tax Disallowance	0	60,381	60,381	0	40,180	40,180	0	20,201	20,201
99	997122	Regulatory Fees	(411,247)	0	(411,247)	(411,247)	0	(411,247)	0	0	0
99	997123	EIM Deferred O&M	45,555	0	45,555	0	0	0	45,555	0	45,555
99	997125	COVID-19	3,280,145	0	3,280,145	3,280,145	0	3,280,145	0	0	0
99	997126	Prepaid Expenses	0	(670,767)	(670,767)	0	(446,355)	(446,355)	0	(224,412)	(224,412)
99	997127	CARES Act SS Deferral	0	(1,451,414)	(1,451,414)	0	(965,829)	(965,829)	0	(485,585)	(485,585)
99	997128	Meters Expensed	0	(2,990,418)	(2,990,418)	0	(1,989,944)	(1,989,944)	0	(1,000,474)	(1,000,474)
99	997129	Mixed Service Costs (IDD#5)	0	(26,466,667)	(26,466,667)	0	(17,611,979)	(17,611,979)	0	(8,854,688)	(8,854,688)
99	997130	Wild Fire Resiliency Deferral	(8,732,370)	0	(8,732,370)	(3,641,826)	0	(3,641,826)	(5,090,544)	0	(5,090,544)
99	997132	Battery Storage Deferral	367,768	0	367,768	367,768	0	367,768	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	490,376	0	490,376	490,376	0	490,376	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	347,000	0	347,000	347,000	0	347,000	0	0	0
99	997137	CEIP	(203,435)	0	(203,435)	(203,435)	0	(203,435)	0	0	0
99	997138	Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	997139	Pension Settlement	0	151,395	151,395	0	100,744	100,744	0	50,651	50,651
99	997140	Insurance Balancing	(66,260)	0	(66,260)	(66,260)	0	(66,260)	0	0	0
99	997141	CCA	5,733,103	0	5,733,103	0	0	0	5,733,103	0	5,733,103
		TOTAL SCHEDULE M ADJUSTMENTS	13,130,711	(126,035,051)	(112,904,340)	(4,036,506)	(84,751,776)	(88,788,282)	17,167,217	(41,283,275)	(24,116,058)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.544%	33.456%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	7,907,950	7,907,950	0	5,262,266	5,262,266	0	2,645,684	2,645,684
99	410100	Deferred Federal Income Tax Expense - Washington	14,639,978	0	14,639,978	14,639,978	0	14,639,978	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,771,523	0	3,771,523	0	0	0	3,771,523	0	3,771,523
	410100	Total	18,411,501	7,907,950	26,319,451	14,639,978	5,262,266	19,902,244	3,771,523	2,645,684	6,417,207
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,094,501)	(10,094,501)	0	(6,717,177)	(6,717,177)	0	(3,377,324)	(3,377,324)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,765,627)	0	(1,765,627)	(1,765,627)	0	(1,765,627)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(2,061,050)	0	(2,061,050)	0	0	0	(2,061,050)	0	(2,061,050)
	411100	Total	(3,826,677)	(10,094,501)	(13,921,178)	(1,765,627)	(6,717,177)	(8,482,804)	(2,061,050)	(3,377,324)	(5,438,374)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	2,115,078	0	2,115,078	2,115,078	0	2,115,078	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,138,888	0	1,138,888	0	0	0	1,138,888	0	1,138,888
	410193	Total	3,253,966	0	3,253,966	2,115,078	0	2,115,078	1,138,888	0	1,138,888
Total Deferred Federal Income Tax Expense			17,838,790	(2,186,551)	15,652,239	14,989,429	(1,454,911)	13,534,518	2,849,361	(731,640)	2,117,721
99	411193	Customer Tax Credit Amortization - Washington	(18,171,012)	0	(18,171,012)	(18,171,012)	0	(18,171,012)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(14,695,566)	0	(14,695,566)	0	0	0	(14,695,566)	0	(14,695,566)
	411193	Total	(32,866,578)	0	(32,866,578)	(18,171,012)	0	(18,171,012)	(14,695,566)	0	(14,695,566)
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.544%			33.456%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	59,736	59,736	0	38,470	38,470	0	21,266	21,266
1	408140	State Kwh Generation Tax	0	1,455,314	1,455,314	0	937,222	937,222	0	518,092	518,092
1	408150	R&P Property Tax--Production	0	14,907,191	14,907,191	0	9,600,231	9,600,231	0	5,306,960	5,306,960
1	408180	R&P Property Tax--Transmission	0	5,027,360	5,027,360	0	3,237,620	3,237,620	0	1,789,740	1,789,740
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
TOTAL PRODUCTION & TRANSMISSION			0	21,469,774	21,469,774	0	13,826,534	13,826,534	0	7,643,240	7,643,240
DISTRIBUTION											
99	408110	State Excise Tax	23,947,135	0	23,947,135	23,947,033	0	23,947,033	102	0	102
99	408120	Municipal Occupation & License Tax	23,974,637	0	23,974,637	20,568,353	0	20,568,353	3,406,284	0	3,406,284
99	408160	Miscellaneous State or Local Tax--WA & ID	120	0	120	0	0	0	120	0	120
99	408170	R&P Property Tax--Distribution	8,314,753	0	8,314,753	6,262,205	0	6,262,205	2,052,548	0	2,052,548
99	409100	State Income Tax--Idaho	(9)	0	(9)	0	0	0	(9)	0	(9)
99	411410	State Income Tax--Idaho ITC Deferred	18,731	0	18,731	0	0	0	18,731	0	18,731
99	411420	State Income Tax--Idaho ITC Amortization	(27,690)	0	(27,690)	0	0	0	(27,690)	0	(27,690)
TOTAL DISTRIBUTION			56,227,677	0	56,227,677	50,777,591	0	50,777,591	5,450,086	0	5,450,086
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,129,059	5,165,623	6,294,682	774,234	3,458,023	4,232,257	354,825	1,707,600	2,062,425
TOTAL A&G			1,129,059	5,165,623	6,294,682	774,234	3,458,023	4,232,257	354,825	1,707,600	2,062,425
TOTAL TAXES OTHER THAN FIT			57,356,736	26,635,397	83,992,133	51,551,825	17,284,557	68,836,382	5,804,911	9,350,840	15,155,751

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%

*****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	7,283,332	7,283,332	0	4,690,466	4,690,466	0	2,592,866	2,592,866
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,288,000	1,288,000	0	712,000	712,000
1	182333	CDA Settlement Costs	0	1,004,759	1,004,759	0	647,065	647,065	0	357,694	357,694
1	182381	CDA Settlement Past Storage	0	27,148,797	27,148,797	0	17,483,825	17,483,825	0	9,664,972	9,664,972
1	302000	Franchises & Consents	2,743,813	44,049,218	46,793,031	2,743,813	28,367,696	31,111,509	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,451,617	109,049,872	113,501,489	4,451,617	73,001,256	77,452,873	0	36,048,616	36,048,616
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	20,850,107	20,850,107	0	13,957,687	13,957,687	0	6,892,420	6,892,420
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	10,556,757	10,556,757	0	7,067,010	7,067,010	0	3,489,747	3,489,747
TOTAL INTANGIBLE PLANT			23,630,489	335,448,043	359,078,532	23,630,489	222,182,120	245,812,609	0	113,265,923	113,265,923
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	111,657,406	29,243,607	140,901,013	72,954,112	18,832,883	91,786,995	38,703,294	10,410,724	49,114,018
1	312000	Boiler Plant	146,499,546	77,692,966	224,192,512	93,231,159	50,034,270	143,265,429	53,268,387	27,658,696	80,927,083
1	313000	Generators	34,185	0	34,185	21,904	0	21,904	12,281	0	12,281
1	314000	Turbogenerator Units	39,441,851	18,589,251	58,031,102	25,783,556	11,971,478	37,755,034	13,658,295	6,617,773	20,276,068
1	315000	Accessory Electric Equipment	18,133,146	12,501,086	30,634,232	11,847,996	8,050,699	19,898,695	6,285,150	4,450,387	10,735,537
1	316000	Miscellaneous Power Plant Equipment	14,691,745	2,476,959	17,168,704	9,601,713	1,595,162	11,196,875	5,090,032	881,797	5,971,829
TOTAL STEAM PRODUCTION PLANT			330,457,879	144,361,451	474,819,330	213,440,440	92,968,775	306,409,215	117,017,439	51,392,676	168,410,115
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	112,254,090	112,254,090	0	72,291,634	72,291,634	0	39,962,456	39,962,456
1	332XXX	Reservoirs, Dams, & Waterways	0	256,856,711	256,856,711	0	165,415,722	165,415,722	0	91,440,989	91,440,989
1	333000	Waterwheels, Turbines, & Generators	0	235,980,979	235,980,979	0	151,971,750	151,971,750	0	84,009,229	84,009,229
1	334000	Accessory Electric Equipment	0	84,934,547	84,934,547	0	54,697,848	54,697,848	0	30,236,699	30,236,699
1	335XXX	Miscellaneous Power Plant Equipment	0	13,772,593	13,772,593	0	8,869,550	8,869,550	0	4,903,043	4,903,043
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,349,705	2,349,705	0	1,298,905	1,298,905
TOTAL HYDRAULIC PRODUCTION PLANT			0	773,336,508	773,336,508	0	498,028,711	498,028,711	0	275,307,797	275,307,797
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	582,928	582,928	0	322,240	322,240
1	341000	Structures & Improvements	0	17,616,424	17,616,424	0	11,344,977	11,344,977	0	6,271,447	6,271,447
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,856	21,070,856	0	13,569,631	13,569,631	0	7,501,225	7,501,225
1	343000	Prime Movers	0	21,443,902	21,443,902	0	13,809,873	13,809,873	0	7,634,029	7,634,029
1	344000	Generators	0	239,879,214	239,879,214	0	154,482,214	154,482,214	0	85,397,000	85,397,000
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	25,708,471	25,708,471	0	16,556,255	16,556,255	0	9,152,216	9,152,216
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,387	21,387	0	11,823	11,823
1	346000	Miscellaneous Power Plant Equipment	0	1,642,717	1,642,717	0	1,057,910	1,057,910	0	584,807	584,807
TOTAL OTHER PRODUCTION PLANT			0	328,472,114	328,472,114	0	211,536,041	211,536,041	0	116,936,073	116,936,073
TOTAL PRODUCTION PLANT			330,457,879	1,246,170,073	1,576,627,952	213,440,440	802,533,527	1,015,973,967	117,017,439	443,636,546	560,653,985

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,511,348	30,139,706	410,632	19,005,308	19,415,940	217,726	10,506,040	10,723,766
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	1,988	37,396,696	37,398,684	1,282	24,083,472	24,084,754	706	13,313,224	13,313,930
1	353XXX	Station Equipment	12,900,934	371,084,477	383,985,411	8,433,205	238,978,403	247,411,608	4,467,729	132,106,074	136,573,803
1	354000	Towers & Fixtures	15,987,611	1,167,385	17,154,996	10,447,887	751,796	11,199,683	5,539,724	415,589	5,955,313
1	355000	Poles & Fixtures	5,418	356,494,024	356,499,442	3,541	229,582,151	229,585,692	1,877	126,911,873	126,913,750
1	356000	Overhead Conductors & Devices	12,524,927	170,947,780	183,472,707	8,185,025	110,090,370	118,275,395	4,339,902	60,857,410	65,197,312
1	357000	Underground Conduit	0	3,028,867	3,028,867	0	1,950,590	1,950,590	0	1,078,277	1,078,277
1	358000	Underground Conductors & Devices	0	6,506,404	6,506,404	0	4,190,124	4,190,124	0	2,316,280	2,316,280
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	42,128,070	978,666,284	1,020,794,354	27,533,090	630,261,085	657,794,175	14,594,980	348,405,199	363,000,179
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	3,996,905	0	3,996,905	1,339,918	0	1,339,918	2,656,987	0	2,656,987
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,997,838	0	28,997,838	21,317,228	0	21,317,228	7,680,610	0	7,680,610
3	362000	Station Equipment	165,616,675	3,200,271	168,816,946	111,917,430	2,079,952	113,997,382	53,699,245	1,120,319	54,819,564
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	548,449,891	0	548,449,891	362,379,698	0	362,379,698	186,070,193	0	186,070,193
99	365000	Overhead Conductors & Devices	349,581,108	0	349,581,108	218,138,147	0	218,138,147	131,442,961	0	131,442,961
99	366000	Underground Conduit	161,444,848	0	161,444,848	106,387,564	0	106,387,564	55,057,284	0	55,057,284
99	367000	Underground Conductors & Devices	279,066,742	0	279,066,742	186,270,334	0	186,270,334	92,796,408	0	92,796,408
99	368000	Line Transformers	342,793,477	0	342,793,477	239,183,165	0	239,183,165	103,610,312	0	103,610,312
99	369XXX	Services	218,486,074	0	218,486,074	141,988,788	0	141,988,788	76,497,286	0	76,497,286
99	371XXX	Installations on Customers' Premises	6,999,041	0	6,999,041	6,999,041	0	6,999,041	0	0	0
99	370XXX	Meters	86,786,056	0	86,786,056	62,056,951	0	62,056,951	24,729,105	0	24,729,105
99	373XXX	Street Light & Signal Systems	79,606,800	0	79,606,800	51,617,765	0	51,617,765	27,989,035	0	27,989,035
		TOTAL DISTRIBUTION PLANT	2,284,028,224	3,200,271	2,287,228,495	1,519,960,394	2,079,952	1,522,040,346	764,067,830	1,120,319	765,188,149
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,426	9,538,357	11,038,783	800,859	6,385,262	7,186,121	699,567	3,153,095	3,852,662
4	390XXX	Structures & Improvements	27,313,211	109,555,881	136,869,092	17,912,097	73,339,993	91,252,090	9,401,114	36,215,888	45,617,002
4	391XXX	Office Furniture & Equipment	5,519,297	52,023,565	57,542,862	5,503,877	34,826,135	40,330,012	15,420	17,197,430	17,212,850
4	392XXX	Transportation Equipment	41,129,451	31,445,465	72,574,916	28,222,209	21,050,538	49,272,747	12,907,242	10,394,927	23,302,169
4	393000	Stores Equipment	712,095	4,144,148	4,856,243	526,399	2,774,217	3,300,616	185,696	1,369,931	1,555,627
4	394000	Tools, Shop & Garage Equipment	2,647,327	18,381,792	21,029,119	1,441,079	12,305,323	13,746,402	1,206,248	6,076,469	7,282,717
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	21,281,944	7,474,802	28,756,746	13,125,238	5,003,857	18,129,095	8,156,706	2,470,945	10,627,651
4	397XXX	Communications Equipment	33,164,818	95,636,954	128,801,772	23,752,877	64,022,246	87,775,123	9,411,941	31,614,708	41,026,649
4	398000	Miscellaneous Equipment	13,459	900,263	913,722	0	602,663	602,663	13,459	297,600	311,059
		TOTAL GENERAL PLANT	133,695,026	332,966,416	466,661,442	91,681,842	222,897,708	314,579,550	42,013,184	110,068,708	152,081,892
		TOTAL PLANT IN SERVICE	2,813,939,688	2,896,451,087	5,710,390,775	1,876,246,255	1,879,954,392	3,756,200,647	937,693,433	1,016,496,695	1,954,190,128

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended April 30, 2023
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(286,893,676)	(79,392,017)	(366,285,693)	(189,738,486)	(51,128,459)	(240,866,945)	(97,155,190)	(28,263,558)	(125,418,748)
E-ADEP		Hydro Production Plant	0	(194,452,835)	(194,452,835)	0	(125,227,626)	(125,227,626)	0	(69,225,209)	(69,225,209)
E-ADEP		Other Production Plant	0	(173,229,644)	(173,229,644)	0	(111,559,891)	(111,559,891)	0	(61,669,753)	(61,669,753)
E-ADEP		Transmission Plant	(27,584,613)	(248,846,840)	(276,431,453)	(16,894,674)	(160,257,365)	(177,152,039)	(10,689,939)	(88,589,475)	(99,279,414)
E-ADEP		Distribution Plant	(753,630,734)	(524,073)	(754,154,807)	(469,850,534)	(340,611)	(470,191,145)	(283,780,200)	(183,462)	(283,963,662)
E-ADEP		General Plant	(55,684,659)	(118,540,224)	(174,224,883)	(36,647,339)	(79,354,382)	(116,001,721)	(19,037,320)	(39,185,842)	(58,223,162)
		TOTAL ACCUMULATED DEPRECIATION	(1,123,793,682)	(814,985,633)	(1,938,779,315)	(713,131,033)	(527,868,334)	(1,240,999,367)	(410,662,649)	(287,117,299)	(697,779,948)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,864,386)	(18,864,386)	0	(12,148,665)	(12,148,665)	0	(6,715,721)	(6,715,721)
E-AAMT		Distribution-Franchises/Misc Intangibles	(498,050)	0	(498,050)	(498,050)	0	(498,050)	0	0	0
E-AAMT		General Plant - 303000	0	(3,742,318)	(3,742,318)	0	(2,502,304)	(2,502,304)	0	(1,240,014)	(1,240,014)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(15,430,079)	(119,426,803)	(134,856,882)	(15,430,079)	(79,947,885)	(95,377,964)	0	(39,478,918)	(39,478,918)
E-AAMT		General Plant - 390200, 396200	0	(1,300,616)	(1,300,616)	0	(870,671)	(870,671)	0	(429,945)	(429,945)
		TOTAL ACCUMULATED AMORTIZATION	(15,928,129)	(143,334,123)	(159,262,252)	(15,928,129)	(95,469,525)	(111,397,654)	0	(47,864,598)	(47,864,598)
		TOTAL ACCUMULATED DEPR/AMORT	(1,139,721,811)	(958,319,756)	(2,098,041,567)	(729,059,162)	(623,337,859)	(1,352,397,021)	(410,662,649)	(334,981,897)	(745,644,546)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,674,217,877	1,938,131,331	3,612,349,208	1,147,187,093	1,256,616,533	2,403,803,626	527,030,784	681,514,798	1,208,545,582
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	(540,240,964)	(540,240,964)	0	(359,497,947)	(359,497,947)	0	(180,743,017)	(180,743,017)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,772,402)	(50,772,402)	0	(33,988,569)	(33,988,569)	0	(16,783,833)	(16,783,833)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,359,188)	(4,359,188)	0	(2,918,171)	(2,918,171)	0	(1,441,017)	(1,441,017)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,701,247)	(5,701,247)	0	(3,671,603)	(3,671,603)	0	(2,029,644)	(2,029,644)
1		ADFIT - CDA Settlement Costs (283333)	0	279,011	279,011	0	179,683	179,683	0	99,328	99,328
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(931,319)	(931,319)	0	(619,737)	(619,737)	0	(311,582)	(311,582)
		TOTAL ACCUMULATED DFIT	0	(601,731,146)	(601,731,146)	0	(400,519,716)	(400,519,716)	0	(201,211,430)	(201,211,430)
		NET ELECTRIC UTILITY PLANT	1,674,217,877	1,336,400,185	3,010,618,062	1,147,187,093	856,096,817	2,003,283,910	527,030,784	480,303,368	1,007,334,152

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.993%	35.007%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.544%	33.456%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended April 30, 2023
 Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,674,217,877	1,336,400,185	3,010,618,062	1,147,187,093	856,096,817	2,003,283,910	527,030,784	480,303,368	1,007,334,152
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,111,248	43,529,960	51,641,208	6,134,957	29,140,261	35,275,218	1,976,291	14,389,699	16,365,990
4	Accumulated Amortization - AFUDC (182318)	(1,787,962)	(6,068,013)	(7,855,975)	(1,436,297)	(4,062,110)	(5,498,407)	(351,665)	(2,005,903)	(2,357,568)
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)	2,253,803	0	2,253,803	0	0	0	2,253,803	0	2,253,803
99	ADFIT - Boulder Park Disallowed (190040)	72,701	0	72,701	0	0	0	72,701	0	72,701
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182331)	15,564,813	0	15,564,813	15,564,813	0	15,564,813	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,568,864	0	23,568,864	23,568,864	0	23,568,864	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,218,072)	0	(8,218,072)	(8,218,072)	0	(8,218,072)	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)	(4,113,986)	0	(4,113,986)	(1,250,373)	0	(1,250,373)	(2,863,613)	0	(2,863,613)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(36,770,253)	0	(36,770,253)	(29,217,066)	0	(29,217,066)	(7,553,187)	0	(7,553,187)
99	ADFIT-Customer Tax Credit (190393)	7,721,753	0	7,721,753	6,135,584	0	6,135,584	1,586,169	0	1,586,169
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,876,957)	0	(8,876,957)	(5,437,265)	0	(5,437,265)	(3,439,692)	0	(3,439,692)
99	Colstrip-Regulatory Asset (182327)	16,419,963	0	16,419,963	9,226,615	0	9,226,615	7,193,348	0	7,193,348
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	678,413	0	678,413	721,087	0	721,087	(42,674)	0	(42,674)
99	Colstrip Reg Asset ADFIT (283376)	(2,351,588)	0	(2,351,588)	(1,605,994)	0	(1,605,994)	(745,594)	0	(745,594)
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)	(6,359,629)	0	(6,359,629)	(4,485,691)	0	(4,485,691)	(1,873,938)	0	(1,873,938)
99	Colstrip ARO Liability (230027)	(13,266,614)	0	(13,266,614)	(8,669,735)	0	(8,669,735)	(4,596,879)	0	(4,596,879)
99	Colstrip ARO ADFIT (190376)	2,785,989	0	2,785,989	1,820,644	0	1,820,644	965,345	0	965,345
99	Colstrip ARO ADFIT (283377)	(1,859,095)	0	(1,859,095)	(1,145,688)	0	(1,145,688)	(713,407)	0	(713,407)
99	Customer Deposits (235199)	(5,732)	0	(5,732)	(5,732)	0	(5,732)	0	0	0
C-WKC	Working Capital	185,487,873	0	185,487,873	126,361,488	0	126,361,488	59,126,385	0	59,126,385
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	191,727,352	37,461,947	229,189,299	138,003,488	25,078,151	163,081,639	53,723,864	12,383,796	66,107,660
	NET RATE BASE	1,865,945,229	1,373,862,132	3,239,807,361	1,285,190,581	881,174,968	2,166,365,549	580,754,648	492,687,164	1,073,441,812

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-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,819,770	3,819,770			3,819,770	3,819,770		2,459,932	2,459,932		1,359,838	1,359,838	
	Steam (ED-ID)	4,319,588	4,319,588		4,319,588		4,319,588				4,319,588		4,319,588	
	Steam (ED-WA)	11,574,177	11,574,177		11,574,177		11,574,177	11,574,177						
1	Hydro (ED-AN)	16,409,405	16,409,405			16,409,405	16,409,405		10,567,657	10,567,657		5,841,748	5,841,748	
1	Other (ED-AN)	10,989,172	10,989,172			10,989,172	10,989,172		7,077,027	7,077,027		3,912,145	3,912,145	
Total Electric Production		47,112,112	47,112,112		15,893,765	31,218,347	47,112,112	11,574,177	20,104,616	31,678,793	4,319,588	11,113,731	15,433,319	
Electric Transmission														
1	ED-AN	19,358,880	19,358,880			19,358,880	19,358,880		12,467,119	12,467,119		6,891,761	6,891,761	
	ED-ID	275,868	275,868		275,868		275,868				275,868		275,868	
	ED-WA	520,445	520,445		520,445		520,445	520,445						
Total Electric Transmission		20,155,193	20,155,193		796,313	19,358,880	20,155,193	520,445	12,467,119	12,987,564	275,868	6,891,761	7,167,629	
Electric Distribution														
3	ED-AN	85,412	85,412			85,412	85,412		55,512	55,512		29,900	29,900	
	ED-ID	19,831,192	19,831,192		19,831,192		19,831,192				19,831,192		19,831,192	
	ED-WA	38,011,180	38,011,180		38,011,180		38,011,180	38,011,180						
Total Electric Distribution		57,927,784	57,927,784		57,842,372	85,412	57,927,784	38,011,180	55,512	38,066,692	19,831,192	29,900	19,861,092	
Gas Underground Storage														
	GD-AN	741,395		741,395										
	GD-OR	127,276				127,276								
Total Gas Underground Storage		868,671		741,395	127,276									
Gas Distribution														
	GD-AN	57,432		57,432										
	GD-ID	6,962,876		6,962,876										
	GD-WA	16,176,645		16,176,645										
	GD-OR	10,530,245			10,530,245									
Total Gas Distribution		33,727,198		23,196,953	10,530,245									
General Plant														
4	ED-AN	2,922,985	2,922,985			2,922,985	2,922,985		1,956,734	1,956,734		966,251	966,251	
	ED-ID	516,832	516,832		516,832		516,832				516,832		516,832	
	ED-WA	1,322,255	1,322,255		1,322,255		1,322,255	1,322,255						
7.4	CD-AA	21,355,225	14,972,575	4,422,240	1,960,410		14,972,575	14,972,575		10,023,091		4,949,484	4,949,484	
9.4	CD-AN	688,788	531,352	157,436			531,352	531,352		355,703		175,649	175,649	
9	CD-ID	478,132	368,845	109,287		368,845	368,845				368,845		368,845	
9	CD-WA	2,241,862	1,729,440	512,422		1,729,440	1,729,440	1,729,440						
8	GD-AA	367,021		253,373	113,648									
	GD-AN	30,728		30,728										
	GD-ID	39,657		39,657										
	GD-WA	1,091,773		1,091,773										
	GD-OR	211,474			211,474									
Total General Plant		31,266,732	22,364,284	6,616,916	2,285,532	3,937,372	18,426,912	22,364,284	3,051,695	12,335,528	15,387,223	885,677	6,091,384	6,977,061
Total Depreciation Expense		191,057,690	147,559,373	30,555,264	12,943,053	78,469,822	69,089,551	147,559,373	53,157,497	44,962,775	98,120,272	25,312,325	24,126,776	49,439,101

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expense	64.993%	35.007%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950		
1	Misc Intangible Plt (303000)	ED-AN	260,230	260,230		260,230	260,230		167,588	167,588		92,642	92,642		
Total Production/Transmission			1,178,630	1,178,630		1,178,630	1,178,630		759,038	759,038		419,592	419,592		
Distribution															
	Franchises (302000)	ED-WA	108,723	108,723		108,723	108,723	108,723		108,723					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866					
Total Distribution			114,589	114,589		114,589	114,589	114,589		114,589					
General Plant - 303000															
7,4		CD-AA	414,833	290,848	85,903	38,082	290,848	290,848		194,702	194,702		96,146	96,146	
9,1		CD-AN	9,728	7,505	2,223		7,505	7,505		4,833	4,833		2,672	2,672	
		GD-ID	14,795		14,795										
		GD-WA	24,862		24,862										
		GD-OR	7,579			7,579									
Total General Plant - 303000			471,797	298,353	127,783	45,661	298,353	298,353		199,535	199,535		98,818	98,818	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	44,032,538	30,872,093	9,118,258	4,042,187	30,872,093	30,872,093		20,666,705	20,666,705		10,205,388	10,205,388	
9,4		CD-AN	120,097	92,646	27,451		92,646	92,646		62,020	62,020		30,626	30,626	
9,4		CD-ID	0	0	0		0	0		0	0		0	0	
9,4		CD-WA	3,721,263	2,870,694	850,569		2,870,694	2,870,694	2,870,694		2,870,694				
4		ED-AN	6,704,576	6,704,576			6,704,576	6,704,576		4,488,244	4,488,244		2,216,332	2,216,332	
		ED-ID	0	0			0	0		0	0		0	0	
		ED-WA	1,098,794	1,098,794			1,098,794	1,098,794	1,098,794		1,098,794				
8		GD-AA	86,586		59,775	26,811									
		GD-AN	0		0										
		GD-OR	35,340			35,340									
Total Miscellaneous IT Intangible Plt - 3031XX			55,799,194	41,638,803	10,056,053	4,104,338	3,969,488	37,669,315	41,638,803	3,969,488	25,216,969	29,186,457	0	12,452,346	12,452,346
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	422,431	422,431			422,431	422,431		282,788	282,788		139,643	139,643	
		GD-OR	0			0									
Total General Plant - 390200, 396200			422,431	422,431	0	0	422,431	422,431	422,431	282,788	282,788	282,788	139,643	139,643	
Total Amortization Expense			57,986,641	43,652,806	10,183,836	4,149,999	4,084,077	39,568,729	43,652,806	4,084,077	26,458,330	30,542,407	0	13,110,399	13,110,399

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(79,392,017)	(79,392,017)			(79,392,017)	(79,392,017)		(51,128,459)	(51,128,459)		(28,263,558)	(28,263,558)	
	Steam (ED-ID)	(97,155,190)	(97,155,190)		(97,155,190)	(97,155,190)	(97,155,190)				(97,155,190)		(97,155,190)	
	Steam (ED-WA)	(189,738,486)	(189,738,486)		(189,738,486)	(189,738,486)	(189,738,486)	(189,738,486)						
1	Hydro (ED-AN)	(194,452,835)	(194,452,835)			(194,452,835)	(194,452,835)		(125,227,626)	(125,227,626)		(69,225,209)	(69,225,209)	
1	Other (ED-AN)	(173,229,644)	(173,229,644)			(173,229,644)	(173,229,644)		(111,559,891)	(111,559,891)		(61,669,753)	(61,669,753)	
Total Electric Production		(733,968,172)	(733,968,172)			(286,893,676)	(447,074,496)	(733,968,172)	(189,738,486)	(287,915,976)	(477,654,462)	(97,155,190)	(159,158,520)	(256,313,710)
Electric Transmission														
1	ED-AN	(248,846,840)	(248,846,840)			(248,846,840)	(248,846,840)		(160,257,365)	(160,257,365)		(88,589,475)	(88,589,475)	
	ED-ID	(10,689,939)	(10,689,939)		(10,689,939)	(10,689,939)	(10,689,939)				(10,689,939)		(10,689,939)	
	ED-WA	(16,894,674)	(16,894,674)		(16,894,674)	(16,894,674)	(16,894,674)	(16,894,674)			(16,894,674)		(16,894,674)	
Total Electric Transmission		(276,431,453)	(276,431,453)			(27,584,613)	(248,846,840)	(276,431,453)	(16,894,674)	(160,257,365)	(177,152,039)	(10,689,939)	(88,589,475)	(99,279,414)
Electric Distribution														
3	ED-AN	(524,073)	(524,073)			(524,073)	(524,073)		(340,611)	(340,611)		(183,462)	(183,462)	
	ED-ID	(283,780,200)	(283,780,200)		(283,780,200)	(283,780,200)	(283,780,200)				(283,780,200)		(283,780,200)	
	ED-WA	(469,850,534)	(469,850,534)		(469,850,534)	(469,850,534)	(469,850,534)	(469,850,534)			(469,850,534)		(469,850,534)	
Total Electric Distribution		(754,154,807)	(754,154,807)			(753,630,734)	(524,073)	(754,154,807)	(469,850,534)	(340,611)	(470,191,145)	(283,780,200)	(183,462)	(283,963,662)
Gas Underground Storage														
	GD-AN	(19,460,063)		(19,460,063)										
	GD-OR	(1,686,102)		(1,686,102)										
Total Gas Underground Stor		(21,146,165)		(19,460,063)	(1,686,102)									
Gas Distribution														
	GD-AN	(2,042,646)		(2,042,646)										
	GD-ID	(103,714,978)		(103,714,978)										
	GD-WA	(192,100,958)		(192,100,958)										
	GD-OR	(143,459,224)		(143,459,224)										
Total Gas Distribution		(441,317,806)		(297,858,582)	(143,459,224)									
General Plant														
4	ED-AN	(37,510,639)	(37,510,639)			(37,510,639)	(37,510,639)		(25,110,747)	(25,110,747)		(12,399,892)	(12,399,892)	
	ED-ID	(13,289,557)	(13,289,557)		(13,289,557)	(13,289,557)	(13,289,557)				(13,289,557)		(13,289,557)	
	ED-WA	(27,121,773)	(27,121,773)		(27,121,773)	(27,121,773)	(27,121,773)	(27,121,773)			(27,121,773)		(27,121,773)	
7,4	CD-AA	(105,801,893)	(74,179,823)	(21,909,456)	(9,712,614)	(74,179,823)	(74,179,823)		(49,658,199)	(49,658,199)		(24,521,624)	(24,521,624)	
9,4	CD-AN	(8,879,305)	(6,849,762)	(2,029,543)		(6,849,762)	(6,849,762)		(4,585,436)	(4,585,436)		(2,264,326)	(2,264,326)	
9	CD-ID	(7,450,790)	(5,747,763)	(1,703,027)		(5,747,763)	(5,747,763)				(5,747,763)		(5,747,763)	
9	CD-WA	(12,347,933)	(9,525,566)	(2,822,367)		(9,525,566)	(9,525,566)				(9,525,566)		(9,525,566)	
8	GD-AA	(2,590,680)		(1,788,476)	(802,204)									
	GD-AN	(3,992,471)		(3,992,471)										
	GD-ID	(2,364,743)		(2,364,743)										
	GD-WA	(12,999,134)		(12,999,134)										
	GD-OR	(5,656,723)		(5,656,723)										
Total General Plant		(240,005,641)	(174,224,883)	(49,609,217)	(16,171,541)	(55,684,659)	(118,540,224)	(174,224,883)	(36,647,339)	(79,354,382)	(116,001,721)	(19,037,320)	(39,185,842)	(58,223,162)
Total Accumulated Depr		(2,467,024,044)	(1,938,779,315)	(366,927,862)	(161,316,867)	(1,123,793,682)	(814,985,633)	(1,938,779,315)	(713,131,033)	(527,868,334)	(1,240,999,367)	(410,662,649)	(287,117,299)	(697,779,948)

Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%		35.600%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense	64.993%		35.007%			
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-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	(15,957,888)	(15,957,888)			(15,957,888)	(15,957,888)		(10,276,880)	(10,276,880)		(5,681,008)	(5,681,008)			
1	Misc Intangible Plt (30300)	ED-AN	(2,906,498)	(2,906,498)			(2,906,498)	(2,906,498)		(1,871,785)	(1,871,785)		(1,034,713)	(1,034,713)			
Total Production/Transmission			(18,864,386)	(18,864,386)			(18,864,386)	(18,864,386)		(12,148,665)	(12,148,665)		(6,715,721)	(6,715,721)			
Distribution																	
	Franchises (302000)	ED-WA	(429,957)	(429,957)			(429,957)	(429,957)	(429,957)		(429,957)						
	Misc Intangible Plt (30300)	ED-WA	(68,093)	(68,093)			(68,093)	(68,093)	(68,093)		(68,093)						
Total Distribution			(498,050)	(498,050)			(498,050)	(498,050)	(498,050)		(498,050)						
General Plant - 303000																	
7,4		CD-AA	(5,174,065)	(3,627,641)	(1,071,445)	(474,979)	(3,627,641)	(3,627,641)		(2,428,452)	(2,428,452)		(1,199,189)	(1,199,189)			
9,1		CD-AN	(148,655)	(114,677)	(33,978)		(114,677)	(114,677)		(73,852)	(73,852)		(40,825)	(40,825)			
		GD-ID	(164,981)		(164,981)												
		GD-WA	(323,888)		(323,888)												
		GD-OR	(131,203)			(131,203)											
Total General Plant - 303000			(5,942,792)	(3,742,318)	(1,594,292)	(606,182)		(3,742,318)	(3,742,318)		(2,502,304)	(2,502,304)		(1,240,014)	(1,240,014)		
Miscellaneous IT Intangible Plant -3031XX																	
7,4		CD-AA	(149,193,813)	(104,602,766)	(30,895,056)	(13,695,991)	(104,602,766)	(104,602,766)		(70,024,230)	(70,024,230)		(34,578,536)	(34,578,536)			
9,4		CD-AN	(433,294)	(334,256)	(99,038)		(334,256)	(334,256)		(223,761)	(223,761)		(110,495)	(110,495)			
9		CD-ID	0	0	0		0	0		0	0	0	0	0			
9		CD-WA	(16,788,940)	(12,951,492)	(3,837,448)		(12,951,492)	(12,951,492)	(12,951,492)		(12,951,492)		0	0			
4		ED-AN	(14,489,781)	(14,489,781)			(14,489,781)	(14,489,781)		(9,699,894)	(9,699,894)		(4,789,887)	(4,789,887)			
		ED-ID	0	0			0	0		0	0	0	0	0			
		ED-WA	(2,478,587)	(2,478,587)			(2,478,587)	(2,478,587)	(2,478,587)		(2,478,587)		0	0			
8		GD-AA	(267,437)		(184,625)	(82,812)											
		GD-AN	0		0												
		GD-OR	(35,340)			(35,340)											
Total Misc IT Intangible Plant - 3031XX			(183,687,192)	(134,856,882)	(35,016,167)	(13,814,143)		(15,430,079)	(119,426,803)	(134,856,882)		(15,430,079)	(79,947,885)	(95,377,964)	0	(39,478,918)	(39,478,918)
Gas Underground Storage																	
		GD-AN	0		0												
Total Gas Underground Storage			0		0												
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0			
9		CD-ID	0	0	0		0	0		0	0	0	0	0			
9		CD-WA	0	0	0		0	0		0	0		0	0			
4		ED-AN	(1,300,616)	(1,300,616)			(1,300,616)	(1,300,616)		(870,671)	(870,671)		(429,945)	(429,945)			
		ED-WA	0	0			0	0		0	0		0	0			
		GD-WA	0		0					0	0		0	0			
		GD-OR	0			0							0	0			
Total General Plant - 390200, 396200			(1,300,616)	(1,300,616)	0	0		0	(1,300,616)	(1,300,616)		0	(870,671)	(870,671)	0	(429,945)	(429,945)
Total Accumulated Amortization			(210,293,036)	(159,262,252)	(36,610,459)	(14,420,325)		(15,928,129)	(143,334,123)	(159,262,252)		(15,928,129)	(95,469,525)	(111,397,654)	0	(47,864,598)	(47,864,598)

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

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights														
99		ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
		TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829
390XXX Structures & Improvements														
99		ED-WA / ID / AN	20,734,071	8,505,627	3,115,965	9,112,479	20,734,071	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99		GD-OR / AS	4,293,549	0	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	0	0
7		CD-AA	131,228,659	0	0	92,007,037	92,007,037	0	0	27,174,831	27,174,831	0	12,046,791	12,046,791
9		CD-WA / ID / AN	31,276,958	9,406,470	6,285,149	8,436,365	24,127,984	2,787,080	1,862,251	2,499,643	7,148,974	0	0	0
		TOTAL ACCOUNT	212,583,837	17,912,097	9,401,114	109,555,881	136,869,092	27,837,680	1,862,251	29,674,474	59,374,405	4,293,549	12,046,791	16,340,340
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	3,709,275	1,314,096	7,798	2,387,381	3,709,275	0	0	0	0	0	0	0
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8		GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7		CD-AA	70,442,543	0	0	49,388,676	49,388,676	0	0	14,587,242	14,587,242	0	6,466,625	6,466,625
9		CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0
		TOTAL ACCOUNT	80,329,626	5,503,876	15,420	52,023,565	57,542,861	1,474,529	2,258	14,778,397	16,255,184	12,109	6,519,472	6,531,581
392XXX Transportation Equipment														
99		ED-WA / ID / AN	61,676,497	26,696,934	12,079,214	22,900,349	61,676,497	0	0	0	0	0	0	0
99		GD-WA / ID / AN	16,203,071	0	0	0	0	9,859,034	3,394,142	2,949,895	16,203,071	0	0	0
99		GD-OR / AS	4,771,740	0	0	0	0	0	0	0	0	4,771,740	0	4,771,740
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7		CD-AA	7,592,110	0	0	5,322,980	5,322,980	0	0	1,572,174	1,572,174	0	696,956	696,956
9		CD-WA / ID / AN	7,227,408	1,525,275	828,028	3,222,136	5,575,439	451,930	245,340	954,699	1,651,969	0	0	0
		TOTAL ACCOUNT	97,568,013	28,222,209	12,907,242	31,445,465	72,574,916	10,310,964	3,639,482	5,543,861	19,494,307	4,771,740	727,050	5,498,790

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150
9		CD-WA / ID / AN	5,670,872	467,533	185,696	3,721,452	4,374,681	138,527	55,021	1,102,643	1,296,191	0	0	0
		TOTAL ACCOUNT	6,399,323	526,399	185,696	4,144,149	4,856,244	360,880	55,021	1,105,236	1,521,137	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,379,173	1,423,014	458,259	6,497,900	8,379,173	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,398,195	0	0	0	0	2,580,376	380,678	437,141	3,398,195	0	0	0
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938
8		GD-AA	5,763,759	0	0	0	0	0	0	3,979,011	3,979,011	0	1,784,748	1,784,748
7		CD-AA	15,832,954	0	0	11,100,801	11,100,801	0	0	3,278,688	3,278,688	0	1,453,465	1,453,465
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0
		TOTAL ACCOUNT	36,354,164	1,441,078	1,206,248	18,381,791	21,029,117	2,585,728	602,303	7,926,865	11,114,896	971,938	3,238,213	4,210,151
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	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	0	0
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,009,770	397,207	15,791	3,748,402	4,161,400	106,253	0	529,872	636,125	18,586	193,659	212,245
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	27,331,797	12,875,230	7,840,145	6,616,422	27,331,797	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,057	0	0	0	0	2,587,433	776,035	820,589	4,184,057	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
		TOTAL ACCOUNT	33,455,008	13,125,238	8,156,706	7,474,803	28,756,747	2,661,509	869,830	1,074,574	4,605,913	43,834	48,514	92,348

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2023 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,486,278	13,449,408	6,550,442	25,486,428	45,486,278	0	0	0	0	0	0	0
99		GD-WA / ID / AN	890,249	0	0	0	0	596,401	287,726	6,122	890,249	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	96,512,367	0	0	67,666,751	67,666,751	0	0	19,985,781	19,985,781	0	8,859,835	8,859,835
9		CD-WA / ID / AN	20,285,369	10,303,468	2,861,499	2,483,775	15,648,742	3,052,855	847,845	735,927	4,636,627	0	0	0
		TOTAL ACCOUNT	164,159,739	23,752,876	9,411,941	95,636,954	128,801,771	3,649,256	1,135,571	20,895,791	25,680,618	742,178	8,935,172	9,677,350
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7		CD-AA	857,050	0	0	600,895	600,895	0	0	177,478	177,478	0	78,677	78,677
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0
		TOTAL ACCOUNT	1,183,812	0	13,460	900,262	913,722	0	1,960	180,086	182,046	9,092	78,952	88,044
		TOTAL GENERAL PLANT	656,210,176	91,681,839	42,013,185	332,966,416	466,661,440	52,258,892	8,268,612	84,408,612	144,936,116	11,729,335	32,883,285	44,612,620

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-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,380,080	4,173,599	0	24,206,481	28,380,080	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	353,676	0	0	0	0	0	0	0	0	353,676	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,351,286	0	0	84,380,694	84,380,694	0	0	24,922,344	24,922,344	0	11,048,248	
9		CD-WA / ID / AN	960,184	278,018	0	462,697	740,715	82,375	0	137,094	219,469	0	0	
		TOTAL ACCOUNT	150,465,624	4,451,617	0	109,049,872	113,501,489	82,375	0	25,349,660	25,432,035	353,676	11,178,424	11,532,100
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,726,505	0	0	3,726,505	3,726,505	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	24,423,210	0	0	17,123,601	17,123,601	0	0	5,057,558	5,057,558	0	2,242,051	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	28,149,715	0	0	20,850,106	20,850,106	0	0	5,057,558	5,057,558	0	2,242,051	2,242,051
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303120	Misc Intangible Plant--Software 12.5 YR										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0
	303121	Misc Intangible Plant--AMI Software										
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0
	30313X	Misc Intangible Plant--Term SAAS Software										
99		ED-WA / ID / AN	339,768	0	0	339,768	339,768	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	14,572,382	0	0	10,216,988	10,216,988	0	0	3,017,649	3,017,649	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,912,150	0	0	10,556,756	10,556,756	0	0	3,017,649	3,017,649	0
		TOTAL	369,927,807	20,886,675	0	253,961,934	274,848,609	5,352,584	771,517	61,147,346	67,271,447	779,627

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended April 30, 2023 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(71,503,641)	(50,132,633)	(14,806,974)	(6,564,034)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919	CD-AA	(6,217,463)	(4,359,188)	(1,287,512)	(570,763)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	(78,557,618)	(55,136,627)	(16,285,534)	(7,135,457)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended April 30, 2023
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ***		* GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	6,691,282	6,691,282	0	0	0	0	6,691,282
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	1,789	1,789	0	0	0	0	1,789
7/4 154550 Supply Chain Average Cost Variance	0	0	(207)	(207)	0	0	0	0	(207)
7/4 154560 Supply Chain Invoice Price Variance	0	0	847	847	0	0	0	0	847
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	152,531,683	69,553,433	0	222,085,116	126,361,488	59,126,385	26,170,195	10,427,048	0
TOTAL	152,531,683	69,553,433	6,693,711	228,778,827	126,361,488	59,126,385	26,170,195	10,427,048	6,693,711

ALLOCATION RATIOS:

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