

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended July 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	186,834,852	128,691,434	58,143,418
	Adjustments			
	Adjusted Net Operating Income (Loss)	186,834,852	128,691,434	58,143,418
E-APL	Electric Net Rate Base	3,222,370,530	2,154,704,596	1,067,665,934
	RATE OF RETURN	5.798%	5.973%	5.446%

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

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended July 31, 2023 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	7-01-2023 thru 07-31-2023	412,026 100.000%	268,038 65.054%	143,988 34.946%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2022 thru 07-31-2023	43,878,804 100.000%	28,118,092 64.081%	15,760,712 35.919%
	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 July 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
		Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
		Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	0
		Adjustments		0	0	0	0
		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 July 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

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%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant	7-01-2023 thru 07-31-2023	1,565,554,498	1,077,390,718	488,163,780	
		Percent		100.000%	68.818%	31.182%	
11		Book Depreciation	08-01-2022 thru 07-31-2023	149,472,967	99,366,825	50,106,142	
		Percent		100.000%	66.478%	33.522%	

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	7-01-2023 thru 07-31-2023	3,640,175,975 100.000%	2,425,273,084 66.625%	1,214,902,891 33.375%
13	E-PLT	Net Electric General Plant Percent	7-01-2023 thru 07-31-2023	290,739,395 100.000%	197,007,714 67.761%	93,731,681 32.239%
14		Net Allocated Schedule M's Percent	08-01-2022 thru 07-31-2023	-137,846,313 100.000%	-92,823,068 67.338%	-45,023,245 32.662%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	426,614,593	0	426,614,593	291,222,641	0	291,222,641	135,391,952	0	135,391,952
99	442200	Commercial - Firm & Int.	342,006,470	0	342,006,470	249,550,130	0	249,550,130	92,456,340	0	92,456,340
1	442300	Industrial	119,064,763	0	119,064,763	64,393,182	0	64,393,182	54,671,581	0	54,671,581
99	444000	Public Street & Highway Lighting	7,758,948	0	7,758,948	4,978,223	0	4,978,223	2,780,725	0	2,780,725
99	448000	Interdepartmental Revenue	1,594,502	0	1,594,502	1,341,736	0	1,341,736	252,766	0	252,766
99	499XXX	Unbilled Revenue	(9,323,953)	0	(9,323,953)	(5,717,354)	0	(5,717,354)	(3,606,599)	0	(3,606,599)
TOTAL SALES TO ULTIMATE CUSTOMERS			887,715,323	0	887,715,323	605,768,558	0	605,768,558	281,946,765	0	281,946,765
1	447XXX	Sales for Resale	0	243,848,595	243,848,595	0	157,038,495	157,038,495	0	86,810,100	86,810,100
TOTAL SALES OF ELECTRICITY			887,715,323	243,848,595	1,131,563,918	605,768,558	157,038,495	762,807,053	281,946,765	86,810,100	368,756,865
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(134,000)	0	(134,000)	(134,000)	0	(134,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	128,808	0	128,808	44,010	0	44,010	84,798	0	84,798
1	453000	Sales of Water & Water Power	0	271,772	271,772	0	175,021	175,021	0	96,751	96,751
1	454000	Rent from Electric Property	4,443,605	228,306	4,671,911	2,688,854	147,029	2,835,883	1,754,751	81,277	1,836,028
1	454100	Rent from Trnsmission Joint Use	24,231	0	24,231	9,776	0	9,776	14,455	0	14,455
1	456XXX	Other Electric Revenues	(15,356,604)	41,887,544	26,530,940	(12,622,872)	26,975,578	14,352,706	(2,733,732)	14,911,966	12,178,234
TOTAL OTHER OPERATING REVENUE			(10,893,960)	42,387,622	31,493,662	(10,014,232)	27,297,628	17,283,396	(879,728)	15,089,994	14,210,266
TOTAL ELECTRIC REVENUE			876,821,363	286,236,217	1,163,057,580	595,754,326	184,336,123	780,090,449	281,067,037	101,900,094	382,967,131

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	206,525	206,525	0	133,002	133,002	0	73,523	73,523
1	501XXX	Fuel	0	45,107,936	45,107,936	0	29,049,511	29,049,511	0	16,058,425	16,058,425
1	502000	Steam Expense	0	4,021,249	4,021,249	0	2,589,684	2,589,684	0	1,431,565	1,431,565
1	505000	Electric Expense	0	714,373	714,373	0	460,056	460,056	0	254,317	254,317
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,788,295	5,788,295	0	3,727,662	3,727,662	0	2,060,633	2,060,633
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	1,450,130	0	1,450,130	951,920	0	951,920	498,210	0	498,210
		MAINTENANCE									
1	510000	Supervision & Engineering	0	505,983	505,983	0	325,853	325,853	0	180,130	180,130
1	511000	Structures	0	857,348	857,348	0	552,132	552,132	0	305,216	305,216
1	512000	Boiler Plant	0	6,780,620	6,780,620	0	4,366,719	4,366,719	0	2,413,901	2,413,901
1	513000	Electric Plant	0	885,792	885,792	0	570,450	570,450	0	315,342	315,342
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,403,584	1,403,584	0	903,908	903,908	0	499,676	499,676
		TOTAL STEAM POWER GENERATION EXP	1,450,130	66,271,705	67,721,835	951,920	42,678,977	43,630,897	498,210	23,592,728	24,090,938
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,920,518	2,920,518	0	1,880,814	1,880,814	0	1,039,704	1,039,704
1	536000	Water for Power	0	1,413,562	1,413,562	0	910,334	910,334	0	503,228	503,228
1	537000	Hydraulic Expense	5,640,387	3,701,626	9,342,013	3,701,786	2,383,847	6,085,633	1,938,601	1,317,779	3,256,380
1	538000	Electric Expense	0	7,217,368	7,217,368	0	4,647,985	4,647,985	0	2,569,383	2,569,383
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,868,359	1,868,359	0	1,203,223	1,203,223	0	665,136	665,136
1	540000	Rent	0	1,676,988	1,676,988	0	1,079,980	1,079,980	0	597,008	597,008
1	540100	MT Trust Funds Land Settlement Rents	5,763,667	0	5,763,667	3,737,961	0	3,737,961	2,025,706	0	2,025,706
		MAINTENANCE									
1	541000	Supervision & Engineering	0	787,547	787,547	0	507,180	507,180	0	280,367	280,367
1	542000	Structures	0	1,014,609	1,014,609	0	653,408	653,408	0	361,201	361,201
1	543000	Reservoirs, Dams, & Waterways	0	907,673	907,673	0	584,541	584,541	0	323,132	323,132
1	544000	Electric Plant	0	3,132,227	3,132,227	0	2,017,154	2,017,154	0	1,115,073	1,115,073
1	545000	Miscellaneous Hydraulic Plant	0	778,467	778,467	0	501,333	501,333	0	277,134	277,134
		TOTAL HYDRO POWER GENERATION EXP	11,404,054	25,418,944	36,822,998	7,439,747	16,369,799	23,809,546	3,964,307	9,049,145	13,013,452
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	875,472	875,472	0	563,804	563,804	0	311,668	311,668
1	547XXX	Fuel	0	160,575,994	160,575,994	0	103,410,940	103,410,940	0	57,165,054	57,165,054
1	548000	Generation Expense	0	3,221,612	3,221,612	0	2,074,718	2,074,718	0	1,146,894	1,146,894
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,170,854	1,170,854	0	754,030	754,030	0	416,824	416,824
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
		MAINTENANCE									
1	551000	Supervision & Engineering	0	782,031	782,031	0	503,628	503,628	0	278,403	278,403
1	552000	Structures	0	162,427	162,427	0	104,603	104,603	0	57,824	57,824
1	553000	Generating & Electric Equipment	0	2,854,191	2,854,191	0	1,838,099	1,838,099	0	1,016,092	1,016,092
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	371,229	371,229	0	239,071	239,071	0	132,158	132,158
		TOTAL OTHER POWER GENERATION EXP	0	170,100,933	170,100,933	0	109,545,000	109,545,000	0	60,555,933	60,555,933

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,039,243	215,006,662	225,045,905	0	138,464,291	138,464,291	10,039,243	76,542,371	86,581,614
1	556000	System Control & Load Dispatching	0	852,281	852,281	0	548,869	548,869	0	303,412	303,412
E-557	557XXX	Other Expense	(50,789,259)	47,826,892	(2,962,367)	(41,418,191)	30,800,519	(10,617,672)	(9,371,068)	17,026,373	7,655,305
TOTAL OTHER POWER SUPPLY EXPENSE			(40,750,016)	263,685,835	222,935,819	(41,418,191)	169,813,679	128,395,488	668,175	93,872,156	94,540,331
TOTAL PRODUCTION OPERATING EXP			(27,895,832)	525,477,417	497,581,585	(33,026,524)	338,407,455	305,380,931	5,130,692	187,069,962	192,200,654
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,994,621	1,994,621	0	1,284,536	1,284,536	0	710,085	710,085
1	561000	Load Dispatching	0	3,068,429	3,068,429	0	1,976,068	1,976,068	0	1,092,361	1,092,361
1	562000	Station Expense	0	430,770	430,770	0	277,416	277,416	0	153,354	153,354
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	516,429	516,429	0	332,580	332,580	0	183,849	183,849
1	565XXX	Transmission of Electricity by Others	0	20,378,060	20,378,060	0	13,123,471	13,123,471	0	7,254,589	7,254,589
1	566000	Miscellaneous Transmission Expense	0	4,574,881	4,574,881	0	2,946,223	2,946,223	0	1,628,658	1,628,658
1	567000	Rent	0	95,422	95,422	0	61,452	61,452	0	33,970	33,970
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	427,185	428,646	0	275,107	275,107	1,461	152,078	153,539
1	569000	Structures	25,039	669,974	695,013	1,069	431,463	432,532	23,970	238,511	262,481
1	570000	Station Equipment	16	1,125,359	1,125,375	0	724,731	724,731	16	400,628	400,644
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	19,512	2,346,359	2,365,871	6,183	1,511,055	1,517,238	13,329	835,304	848,633
1	572000	Underground Lines	0	1,738	1,738	0	1,119	1,119	0	619	619
1	573000	Service Miscellaneous	4,543	99,010	103,553	4,590	63,762	68,352	(47)	35,248	35,201
TOTAL TRANSMISSION OPERATING EXP			50,571	35,728,237	35,778,808	11,842	23,008,983	23,020,825	38,729	12,719,254	12,757,983

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,798,675	31,585,089	47,383,764	11,454,059	20,340,797	31,794,856	4,344,616	11,244,292	15,588,908
E-DEPX		Depreciation Expense-Transmission	797,384	19,686,975	20,484,359	521,149	12,678,412	13,199,561	276,235	7,008,563	7,284,798
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,179,642	1,179,642	0	759,690	759,690	0	419,952	419,952
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	312,635	0	312,635	312,635	0	312,635	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	2,008,326	0	2,008,326	1,035,843	0	1,035,843	972,483	0	972,483
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	962,082	0	962,082	0	0	0	962,082	0	962,082
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	372,930	0	372,930	291,438	0	291,438	81,492	0	81,492
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	(2,880,275)	0	(2,880,275)	(1,474,013)	0	(1,474,013)	(1,406,262)	0	(1,406,262)
99	407434	EIM Deferred O&M	(765,414)	0	(765,414)	0	0	0	(765,414)	0	(765,414)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,478,821)	0	(16,478,821)	(11,221,908)	0	(11,221,908)	(5,256,913)	0	(5,256,913)
99	407451	Deferral CEIP	(554,290)	0	(554,290)	(554,290)	0	(554,290)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(842,261)	0	(842,261)	0	0	0	(842,261)	0	(842,261)
99	407494	Amortization of Schedule 98 REC Rev	39,495	0	39,495	39,495	0	39,495	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,994,906	18,994,906	0	12,232,719	12,232,719	0	6,762,187	6,762,187
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,117,865)	72,555,001	68,437,136	(1,634,566)	46,725,421	45,090,855	(2,483,299)	25,829,580	23,346,281
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(31,963,126)	633,760,655	601,797,529	(34,649,248)	408,141,859	373,492,611	2,686,122	225,618,796	228,304,918

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,404,215	2,922,631	4,326,846	1,022,512	1,872,851	2,895,363	381,703	1,049,780	1,431,483
3	582000	Station Expense	891,011	102,182	993,193	590,144	65,479	655,623	300,867	36,703	337,570
3	583000	Overhead Line Expense	1,823,910	1,276,775	3,100,685	1,207,705	818,170	2,025,875	616,205	458,605	1,074,810
3	584000	Underground Line Expense	1,657,689	0	1,657,689	931,518	0	931,518	726,171	0	726,171
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,969	0	1,969	1,841	0	1,841	128	0	128
3	586000	Meter Expense	2,206,720	33,364	2,240,084	1,908,812	21,380	1,930,192	297,908	11,984	309,892
3	587000	Customer Installations Expense	817,536	55,890	873,426	533,323	35,815	569,138	284,213	20,075	304,288
3	588000	Miscellaneous Distribution Expense	5,519,689	4,137,546	9,657,235	4,136,105	2,651,381	6,787,486	1,383,584	1,486,165	2,869,749
3	589000	Rent	0	133,511	133,511	0	85,555	85,555	0	47,956	47,956
MAINTENANCE:											
3	590000	Supervision & Engineering	262,095	1,150,041	1,412,136	151,691	736,958	888,649	110,404	413,083	523,487
3	591000	Structures	414,339	10,958	425,297	241,447	7,022	248,469	172,892	3,936	176,828
3	592000	Station Equipment	798,003	80,913	878,916	490,224	51,850	542,074	307,779	29,063	336,842
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,177,863	(21,045)	26,156,818	15,439,796	(13,486)	15,426,310	10,738,067	(7,559)	10,730,508
3	594000	Underground Lines	876,072	0	876,072	651,882	0	651,882	224,190	0	224,190
3	595000	Line Transformers	525,554	0	525,554	420,418	0	420,418	105,136	0	105,136
3	596000	Street Light & Signal System Maintenance Exp	124,874	0	124,874	99,873	0	99,873	25,001	0	25,001
3	597000	Meters	45,873	0	45,873	39,049	0	39,049	6,824	0	6,824
3	598000	Miscellaneous Distribution Expense	331,394	890,227	1,221,621	251,753	570,466	822,219	79,641	319,761	399,402
TOTAL DISTRIBUTION OPERATING EXP			43,878,806	10,772,993	54,651,799	28,118,093	6,903,441	35,021,534	15,760,713	3,869,552	19,630,265
E-DEPX		Depreciation Expense-Distribution	58,792,251	85,504	58,877,755	38,673,519	54,792	38,728,311	20,118,732	30,712	20,149,444
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	115,033	0	115,033	115,033	0	115,033	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,426,184	0	56,426,184	51,004,264	0	51,004,264	5,421,920	0	5,421,920
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			115,333,468	85,504	115,418,972	89,792,816	54,792	89,847,608	25,540,652	30,712	25,571,364
TOTAL DISTRIBUTION EXPENSES			159,212,274	10,858,497	170,070,771	117,910,909	6,958,233	124,869,142	41,301,365	3,900,264	45,201,629

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

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	139,502	139,502	0	90,752	90,752	0	48,750	48,750
2	902000	Meter Reading Expenses	575,533	143,721	719,254	404,055	93,496	497,551	171,478	50,225	221,703
2	903XXX	Customer Records & Collection Expenses	942,698	7,424,409	8,367,107	463,690	4,829,875	5,293,565	479,008	2,594,534	3,073,542
2	904000	Uncollectible Accounts	300,084	0	300,084	(223,712)	0	(223,712)	523,796	0	523,796
2	905000	Misc Customer Accounts	0	314,350	314,350	0	204,497	204,497	0	109,853	109,853
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,818,315	8,021,982	9,840,297	644,033	5,218,620	5,862,653	1,174,282	2,803,362	3,977,644
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	31,716,820	236,491	31,953,311	23,642,294	153,847	23,796,141	8,074,526	82,644	8,157,170
2	909000	Advertising	167,630	756,238	923,868	145,219	491,963	637,182	22,411	264,275	286,686
2	910000	Misc Customer Service & Info Exp	0	241,730	241,730	0	157,255	157,255	0	84,475	84,475
TOTAL CUSTOMER SERVICE & INFO EXP			31,884,450	1,234,459	33,118,909	23,787,513	803,065	24,590,578	8,096,937	431,394	8,528,331
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	73,461	0	73,461	73,461	0	73,461	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			73,461	0	73,461	73,461	0	73,461	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	894,979	31,541,740	32,436,719	455,972	21,114,987	21,570,959	439,007	10,426,753	10,865,760
4	921000	Office Supplies & Expenses	1,008	4,116,475	4,117,483	369	2,755,692	2,756,061	639	1,360,783	1,361,422
4	922000	Admin Exp Transferred--Credit	0	(105,808)	(105,808)	0	(70,831)	(70,831)	0	(34,977)	(34,977)
4	923000	Outside Services Employed	1,380,163	14,785,273	16,165,436	1,348,272	9,897,705	11,245,977	31,891	4,887,568	4,919,459
4	924000	Property Insurance Premium	0	2,655,184	2,655,184	0	1,777,460	1,777,460	0	877,724	877,724
4	925XXX	Injuries and Damages	3,502,827	7,305,438	10,808,265	2,368,187	4,890,479	7,258,666	1,134,640	2,414,959	3,549,599
4	926XXX	Employee Pensions and Benefits	11,909,861	24,769,802	36,679,663	8,059,438	16,581,649	24,641,087	3,850,423	8,188,153	12,038,576
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,251,871	4,471,942	7,723,813	2,271,355	2,879,931	5,151,286	980,516	1,592,011	2,572,527
4	930000	Miscellaneous General Expenses	208,599	4,597,423	4,806,022	177,446	3,077,653	3,255,099	31,153	1,519,770	1,550,923
4	931000	Rents	8,400	835,022	843,422	0	558,989	558,989	8,400	276,033	284,433
4	935000	Maintenance of General Plant	2,017,713	12,883,113	14,900,826	1,424,366	8,624,342	10,048,708	593,347	4,258,771	4,852,118
TOTAL ADMIN & GEN OPERATING EXP			23,176,621	107,855,604	131,032,225	16,105,405	72,088,056	88,193,461	7,071,216	35,767,548	42,838,764

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,991,741	18,735,348	22,727,089	3,102,093	12,542,004	15,644,097	889,648	6,193,344	7,082,992
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	4,047,936	38,620,432	42,668,368	4,047,936	25,853,676	29,901,612	0	12,766,756	12,766,756
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,450,514	0	2,450,514	2,450,514	0	2,450,514	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,544,751	0	1,544,751	1,544,751	0	1,544,751	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	350,691	1,734,603	2,085,294	290,896	1,155,679	1,446,575	59,795	578,924	638,719
99	407314	Regulatory Debit - FISERVE Amortization	77,798	0	77,798	0	0	0	77,798	0	77,798
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	3,511,166	0	3,511,166	3,511,166	0	3,511,166	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	437,500	0	437,500	437,500	0	437,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(458,974)	0	(458,974)	(458,974)	0	(458,974)	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	(719,617)	0	(719,617)	(719,617)	0	(719,617)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	2,289,729	0	2,289,729	2,289,729	0	2,289,729	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(12,705,800)	0	(12,705,800)	(6,127,114)	0	(6,127,114)	(6,578,686)	0	(6,578,686)
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	(82,815)	0	(82,815)	(82,815)	0	(82,815)	0	0	0
99	407493	Amortization-Remand Residual Balance	(74,434)	0	(74,434)	(74,434)	0	(74,434)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,139,742	5,291,957	6,431,699	791,812	3,542,595	4,334,407	347,930	1,749,362	2,097,292
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,673,297)	65,103,124	62,429,827	5,331,241	43,576,277	48,907,518	(8,004,538)	21,526,847	13,522,309
		TOTAL ADMIN & GENERAL EXPENSES	20,503,324	172,958,728	193,462,052	21,436,646	115,664,333	137,100,979	(933,322)	57,294,395	56,361,073
		TOTAL EXPENSES BEFORE FIT	181,528,698	826,834,321	1,008,363,019	129,203,314	536,786,110	665,989,424	52,325,384	290,048,211	342,373,595
		NET OPERATING INCOME (LOSS) BEFORE FIT			154,694,561			114,101,025			40,593,536
E-FIT		FEDERAL INCOME TAX			(11,477,104)			(7,086,372)			(4,390,732)
E-FIT		DEFERRED FEDERAL INCOME TAX			(20,178,399)			(7,191,834)			(12,986,565)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			186,834,852			128,691,434			58,143,418

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.054%	34.946%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.081%	35.919%
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 July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	107,328	1,516,302	1,623,630	73,918	976,498	1,050,416	33,410	539,804	573,214
1	456010	Other Electric Rev-Financial	0	(56,015,559)	(56,015,559)	0	(36,074,020)	(36,074,020)	0	(19,941,539)	(19,941,539)
1	456015	Other Electric Rev-CT Fuel Sales	0	46,612,955	46,612,955	0	30,018,743	30,018,743	0	16,594,212	16,594,212
1	456016	Other Electric Rev-Resource Opt	0	3,849,160	3,849,160	0	2,478,859	2,478,859	0	1,370,301	1,370,301
1	456017	Other Electric Rev-Non Resource	0	121,070	121,070	0	77,969	77,969	0	43,101	43,101
1	456018	Other Electric Rev-Extraction	0	363,840	363,840	0	234,313	234,313	0	129,527	129,527
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	348,715	6,078	354,793	251,170	3,914	255,084	97,545	2,164	99,709
1	456100	Transmission Revenue of Others	0	30,586,014	30,586,014	0	19,697,393	19,697,393	0	10,888,621	10,888,621
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	1,217,368	1,217,368	0	783,985	783,985	0	433,383	433,383
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	(21,528,281)	0	(21,528,281)	(13,915,752)	0	(13,915,752)	(7,612,529)	0	(7,612,529)
1	456329	Amortization Res Decoupling Deferral	10,224,335	0	10,224,335	5,205,849	0	5,205,849	5,018,486	0	5,018,486
1	456338	Non-res Decoupling Deferred Rev	42,155	0	42,155	471,099	0	471,099	(428,944)	0	(428,944)
1	456339	Amortization Non-res Decoupling	(4,898,926)	0	(4,898,926)	(4,837,724)	0	(4,837,724)	(61,202)	0	(61,202)
1	456380	Other Electric Revenue-Clearwater	321,712	0	321,712	0	0	0	321,712	0	321,712
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,792,612)	(3,792,612)	0	(2,442,442)	(2,442,442)	0	(1,350,170)	(1,350,170)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,792,612	3,792,612	0	2,442,442	2,442,442	0	1,350,170	1,350,170
1	456730	Other Elec Rev-Intraco Thermal	0	9,276,788	9,276,788	0	5,974,251	5,974,251	0	3,302,537	3,302,537
TOTAL ACCOUNT 456			(15,356,602)	41,887,544	26,530,942	(12,622,871)	26,975,577	14,352,706	(2,733,731)	14,911,967	12,178,236

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 July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	185,154,352	185,154,352	0	119,239,403	119,239,403	0	65,914,949	65,914,949
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,521,610	1,521,610	0	979,917	979,917	0	541,693	541,693
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	10,039,243	0	10,039,243	0	0	0	10,039,243	0	10,039,243
1	555550	Non Monetary - Exchange Power	0	39,153	39,153	0	25,215	25,215	0	13,938	13,938
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,308,424	4,308,424	0	2,774,625	2,774,625	0	1,533,799	1,533,799
1	555710	Intercompany Purchase	0	1,217,368	1,217,368	0	783,985	783,985	0	433,383	433,383
1	555740	Purchased Power - EIM	0	22,765,755	22,765,755	0	14,661,146	14,661,146	0	8,104,609	8,104,609
TOTAL ACCOUNT 555			10,039,243	215,006,662	225,045,905	0	138,464,291	138,464,291	10,039,243	76,542,371	86,581,614

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 July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	31,924	6,208,180	6,240,104	31,924	3,998,068	4,029,992	0	2,210,112	2,210,112
1	557010	Other Power Supply Expense - Financial	0	(19,453,301)	(19,453,301)	0	(12,527,926)	(12,527,926)	0	(6,925,375)	(6,925,375)
1	557018	Merchandise Processing Fee	0	48,447	48,447	0	31,200	31,200	0	17,247	17,247
1	557150	Fuel - Economic Dispatch	0	15,186,135	15,186,135	0	9,779,871	9,779,871	0	5,406,264	5,406,264
1	557160	Power Supply Expense - Miscellaneous	0	622,301	622,301	0	400,762	400,762	0	221,539	221,539
99	557161	Unbilled Add-Ons	470,674	0	470,674	693,386	0	693,386	(222,712)	0	(222,712)
1	557165	Other Resource Costs-CAISO Charges	0	685,290	685,290	0	441,327	441,327	0	243,963	243,963
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	782,172	782,172	0	503,719	503,719	0	278,453	278,453
1	557171	REC Broker Fees	0	42,826	42,826	0	27,580	27,580	0	15,246	15,246
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,451,643	0	1,451,643	1,451,643	0	1,451,643	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	(42,271,966)	0	(42,271,966)	(42,271,966)	0	(42,271,966)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	604,782	0	604,782	604,782	0	604,782	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,438,246	0	1,438,246	1,438,246	0	1,438,246	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,863,704)	0	(3,863,704)	(3,863,704)	0	(3,863,704)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(15,028,112)	0	(15,028,112)	0	0	0	(15,028,112)	0	(15,028,112)
99	557390	Idaho PCA Amortization	5,558,576	0	5,558,576	0	0	0	5,558,576	0	5,558,576
1	557395	Optional Renewable Power Expense Offset	0	1,857	1,857	0	1,196	1,196	0	661	661
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,635,523	5,635,523	0	3,629,277	3,629,277	0	2,006,246	2,006,246
1	557711	Turbine Gas Bookout Offset	0	(5,635,523)	(5,635,523)	0	(3,629,277)	(3,629,277)	0	(2,006,246)	(2,006,246)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	43,383,985	43,383,985	0	27,939,286	27,939,286	0	15,444,699	15,444,699
TOTAL ACCOUNT 557			(50,789,259)	47,826,892	(2,962,367)	(41,418,191)	30,800,519	(10,617,672)	(9,371,068)	17,026,373	7,655,305

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 July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	482,066	236,491	718,557	402,853	153,847	556,700	79,213	82,644	161,857
99	908600	Public Purpose Tariff Rider Expense Offset	31,736,567	0	31,736,567	23,471,392	0	23,471,392	8,265,175	0	8,265,175
99	908610	Limited Income Tax Refund Program	259,739	0	259,739	259,739	0	259,739	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(761,552)	0	(761,552)	(491,690)	0	(491,690)	(269,862)	0	(269,862)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	31,716,820	236,491	31,953,311	23,642,294	153,847	23,796,141	8,074,526	82,644	8,157,170

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended July 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.87%	55.87%
2	Cost of Debt		4.746%	4.750%
	Total Weighted Cost		2.652%	2.654%
E-APL	Net Rate Base	3,222,370,530	2,154,704,596	1,067,665,934
	Interest Deduction for FIT Calculation	85,478,620	57,142,766	28,335,854
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,163,057,580	780,090,449	382,967,131
E-OPS	Less: Operating & Maintenance Expense	762,077,084	482,143,443	279,933,641
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	164,433,146	116,274,591	48,158,555
E-OTX	Less: Taxes Other than FIT	81,852,789	67,571,390	14,281,399
	Net Operating Income Before FIT	154,694,561	114,101,025	40,593,536
E-INT	Less: Interest Expense	85,478,620	57,142,766	28,335,854
E-OTX	Less: ID ITC Deferred & Amortization	(9,193)	0	(9,193)
E-SCM	Plus: Schedule M Adjustments	(123,859,624)	(90,702,888)	(33,156,736)
	Taxable Net Operating Income	(54,652,876)	(33,744,629)	(20,908,247)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(11,477,104)	(7,086,372)	(4,390,732)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(11,477,104)	(7,086,372)	(4,390,732)
E-DTE	Deferred FIT	17,917,178	13,870,822	4,046,356
E-DTE	Customer Tax Credit Amortization	(38,095,577)	(21,062,656)	(17,032,921)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(32,140,291)	(14,590,409)	(17,549,882)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	83,543,019	110,613,778	194,156,797	57,913,788	72,711,697	130,625,485	25,629,231	37,902,081	63,531,312
12	997001 Contributions In Aid of Construction	0	14,818,321	14,818,321	0	9,872,706	9,872,706	0	4,945,615	4,945,615
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	(47,878)	(47,878)	0	(31,899)	(31,899)	0	(15,979)	(15,979)
99	997007 Idaho PCA	(10,234,951)	0	(10,234,951)	0	0	0	(10,234,951)	0	(10,234,951)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	334,389	334,389	0	222,787	222,787	0	111,602	111,602
99	997018 DSM Tariff Rider	(649,484)	52	(649,432)	(2,625,601)	35	(2,625,566)	1,976,117	17	1,976,134
12	997020 FAS87 Current Pension Accrual	0	(1,465,110)	(1,465,110)	0	(976,130)	(976,130)	0	(488,980)	(488,980)
12	997027 Uncollectibles	(516,959)	(2,985,316)	(3,502,275)	(1,219,021)	(1,988,967)	(3,207,988)	702,062	(996,349)	(294,287)
99	997031 Decoupling Mechanism	16,160,717	0	16,160,717	13,076,528	0	13,076,528	3,084,189	0	3,084,189
12	997032 Interest Rate Swaps	0	9,641,057	9,641,057	0	6,423,354	6,423,354	0	3,217,703	3,217,703
99	997033 BPA Residential Exchange	(723,178)	0	(723,178)	(592,785)	0	(592,785)	(130,393)	0	(130,393)
99	997034 Montana Hydro Settlement	(3,766,353)	0	(3,766,353)	(2,468,231)	0	(2,468,231)	(1,298,122)	0	(1,298,122)
99	997035 Leases	0	85,385	85,385	0	57,159	57,159	0	28,226	28,226
99	997043 Washington Deferred Power Costs	(39,225,271)	0	(39,225,271)	(39,225,271)	0	(39,225,271)	0	0	0
12	997044 Non-Monetary Power Costs	0	39,153	39,153	0	26,086	26,086	0	13,067	13,067
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	(6,715,188)	(6,715,188)	0	(4,473,994)	(4,473,994)	0	(2,241,194)	(2,241,194)
12	997049 Tax Depreciation	0	(173,173,510)	(173,173,510)	0	(115,376,851)	(115,376,851)	0	(57,796,659)	(57,796,659)
99	997058 Colstrip Community Fund	437,500	0	437,500	437,500	0	437,500	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	589,022	589,022	0	295,064	295,064
99	997065 Amortization - Unbilled Revenue Add-Ins	96,977	0	96,977	532,062	0	532,062	(435,085)	0	(435,085)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	24,653,087	24,653,087	0	16,425,119	16,425,119	0	8,227,968	8,227,968
12	997081 Deferred Compensation	0	(67,394)	(67,394)	0	(44,901)	(44,901)	0	(22,493)	(22,493)
4	997082 Meal Disallowances	0	471,600	471,600	0	315,703	315,703	0	155,897	155,897
12	997083 Paid Time Off	0	620,540	620,540	0	413,435	413,435	0	207,105	207,105
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	119,821	0	119,821	0	0	0	119,821	0	119,821
99	997095 WA REC Deferral	(2,425,458)	0	(2,425,458)	(2,425,458)	0	(2,425,458)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,799	21,799	0	10,920	10,920
99	997098 Provision for Rate Refund	(74,434)	0	(74,434)	(74,434)	0	(74,434)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(141,627)	(141,627)	0	(94,359)	(94,359)	0	(47,268)	(47,268)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(89,357,535)	(89,357,535)	0	(59,534,458)	(59,534,458)	0	(29,823,077)	(29,823,077)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(16,374,033)	0	(16,374,033)	(16,374,033)	0	(16,374,033)	0	0	0
99	997110 FISERVE	77,798	280,911	358,709	0	187,157	187,157	77,798	93,754	171,552
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,527)	(106,527)	0	(53,364)	(53,364)
12	997114 AFUDC Debt CWIP	0	(1,599,823)	(1,599,823)	0	(1,065,882)	(1,065,882)	0	(533,941)	(533,941)
99	997115 AFUDC Equity DFIT Deferral	(458,974)	0	(458,974)	(458,974)	0	(458,974)	0	0	0
99	997117 Colstrip Plant Adjustment	(4,414,914)	0	(4,414,914)	(2,978,323)	0	(2,978,323)	(1,436,591)	0	(1,436,591)
99	997119 AFUDC Tax CPI	0	10,071,898	10,071,898	0	6,710,402	6,710,402	0	3,361,496	3,361,496
99	997120 Transportation Tax Disallowance	0	55,063	55,063	0	36,686	36,686	0	18,377	18,377

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(719,617)	0	(719,617)	(719,617)	0	(719,617)	0	0	0
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	2,289,729	0	2,289,729	2,289,729	0	2,289,729	0	0	0
99	997126	Prepaid Expenses	0	(670,766)	(670,766)	0	(446,898)	(446,898)	0	(223,868)	(223,868)
99	997127	CARES Act SS Deferral	0	(1,451,413)	(1,451,413)	0	(967,004)	(967,004)	0	(484,409)	(484,409)
99	997128	Meters Expensed	0	(4,036,174)	(4,036,174)	0	(2,689,101)	(2,689,101)	0	(1,347,073)	(1,347,073)
99	997129	Mixed Service Costs (IDD#5)	0	(28,841,666)	(28,841,666)	0	(19,215,760)	(19,215,760)	0	(9,625,906)	(9,625,906)
99	997130	Wild Fire Resiliency Deferral	(9,357,650)	0	(9,357,650)	(2,778,964)	0	(2,778,964)	(6,578,686)	0	(6,578,686)
99	997132	Battery Storage Deferral	173,605	0	173,605	173,605	0	173,605	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	(677,416)	0	(677,416)	(677,416)	0	(677,416)	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	134,000	0	134,000	134,000	0	134,000	0	0	0
99	997137	CEIP	(554,290)	0	(554,290)	(554,290)	0	(554,290)	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	264,941	264,941	0	176,517	176,517	0	88,424	88,424
99	997140	Insurance Balancing	(82,815)	0	(82,815)	(82,815)	0	(82,815)	0	0	0
99	997141	CCA	1,450,130	0	1,450,130	951,920	0	951,920	498,210	0	498,210
		TOTAL SCHEDULE M ADJUSTMENTS	13,986,687	(137,846,311)	(123,859,624)	2,120,179	(92,823,067)	(90,702,888)	11,866,508	(45,023,244)	(33,156,736)

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%	66.625%	33.375%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-12E

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	9,564,663	9,564,663	0	6,372,457	6,372,457	0	3,192,206	3,192,206
99	410100	Deferred Federal Income Tax Expense - Washington	12,047,897	0	12,047,897	12,047,897	0	12,047,897	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,362,451	0	3,362,451	0	0	0	3,362,451	0	3,362,451
	410100	Total	15,410,348	9,564,663	24,975,011	12,047,897	6,372,457	18,420,354	3,362,451	3,192,206	6,554,657
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,391,160)	(9,391,160)	0	(6,256,668)	(6,256,668)	0	(3,134,492)	(3,134,492)
99	411100	Deferred Federal Income Tax Expense - Washington	(839,147)	0	(839,147)	(839,147)	0	(839,147)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(744,884)	0	(744,884)	0	0	0	(744,884)	0	(744,884)
	411100	Total	(1,584,031)	(9,391,160)	(10,975,191)	(839,147)	(6,256,668)	(7,095,815)	(744,884)	(3,134,492)	(3,879,376)
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	2,546,283	0	2,546,283	2,546,283	0	2,546,283	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,371,075	0	1,371,075	0	0	0	1,371,075	0	1,371,075
	410193	Total	3,917,358	0	3,917,358	2,546,283	0	2,546,283	1,371,075	0	1,371,075
Total Deferred Federal Income Tax Expense			17,743,675	173,503	17,917,178	13,755,033	115,789	13,870,822	3,988,642	57,714	4,046,356
99	411193	Customer Tax Credit Amortization - Washington	(21,062,656)	0	(21,062,656)	(21,062,656)	0	(21,062,656)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(17,032,921)	0	(17,032,921)	0	0	0	(17,032,921)	0	(17,032,921)
	411193	Total	(38,095,577)	0	(38,095,577)	(21,062,656)	0	(21,062,656)	(17,032,921)	0	(17,032,921)

E-ALL	12	Net Electric Plant (before ADFIT)		100.000%		66.625%		33.375%
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 July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PRODUCTION & TRANSMISSION									
1	408130	State Excise Tax	0	59,769	59,769	0	38,491	38,491	0	21,278	21,278
1	408140	State Kwh Generation Tax	0	1,380,623	1,380,623	0	889,121	889,121	0	491,502	491,502
1	408150	R&P Property Tax--Production	0	13,148,352	13,148,352	0	8,467,539	8,467,539	0	4,680,813	4,680,813
1	408180	R&P Property Tax--Transmission	0	4,385,989	4,385,989	0	2,824,577	2,824,577	0	1,561,412	1,561,412
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	18,994,906	18,994,906	0	12,232,719	12,232,719	0	6,762,187	6,762,187
		DISTRIBUTION									
99	408110	State Excise Tax	24,321,117	0	24,321,117	24,320,970	0	24,320,970	147	0	147
99	408120	Municipal Occupation & License Tax	24,746,583	0	24,746,583	21,020,126	0	21,020,126	3,726,457	0	3,726,457
99	408160	Miscellaneous State or Local Tax--WA & ID	89	0	89	0	0	0	89	0	89
99	408170	R&P Property Tax--Distribution	7,367,597	0	7,367,597	5,663,168	0	5,663,168	1,704,429	0	1,704,429
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	(27,924)	0	(27,924)	0	0	0	(27,924)	0	(27,924)
		TOTAL DISTRIBUTION	56,426,184	0	56,426,184	51,004,264	0	51,004,264	5,421,920	0	5,421,920
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	1,139,742	5,291,957	6,431,699	791,812	3,542,595	4,334,407	347,930	1,749,362	2,097,292
		TOTAL A&G	1,139,742	5,291,957	6,431,699	791,812	3,542,595	4,334,407	347,930	1,749,362	2,097,292
		TOTAL TAXES OTHER THAN FIT	57,565,926	24,286,863	81,852,789	51,796,076	15,775,314	67,571,390	5,769,850	8,511,549	14,281,399

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,233,332	7,233,332	0	4,658,266	4,658,266	0	2,575,066	2,575,066
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	996,579	996,579	0	641,797	641,797	0	354,782	354,782
1	182381	CDA Settlement Past Storage	0	26,927,775	26,927,775	0	17,341,487	17,341,487	0	9,586,288	9,586,288
1	302000	Franchises & Consents	2,747,932	44,049,218	46,797,150	2,747,932	28,367,696	31,115,628	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,728,772	108,448,059	113,176,831	4,728,772	72,598,384	77,327,156	0	35,849,675	35,849,675
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	23,999,940	23,999,940	0	16,066,280	16,066,280	0	7,933,660	7,933,660
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	13,095,200	13,095,200	0	8,766,320	8,766,320	0	4,328,880	4,328,880
TOTAL INTANGIBLE PLANT			23,911,763	340,255,304	364,167,067	23,911,763	225,407,345	249,319,108	0	114,847,959	114,847,959
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	111,701,572	29,243,607	140,945,179	72,982,395	18,832,883	91,815,278	38,719,177	10,410,724	49,129,901
1	312000	Boiler Plant	146,543,708	78,382,151	224,925,859	93,259,438	50,478,105	143,737,543	53,284,270	27,904,046	81,188,316
1	313000	Generators	78,347	0	78,347	50,183	0	50,183	28,164	0	28,164
1	314000	Turbogenerator Units	39,486,013	18,671,950	58,157,963	25,811,835	12,024,736	37,836,571	13,674,178	6,647,214	20,321,392
1	315000	Accessory Electric Equipment	18,177,308	12,501,086	30,678,394	11,876,275	8,050,699	19,926,974	6,301,033	4,450,387	10,751,420
1	316000	Miscellaneous Power Plant Equipment	14,735,907	2,476,959	17,212,866	9,629,992	1,595,162	11,225,154	5,105,915	881,797	5,987,712
TOTAL STEAM PRODUCTION PLANT			330,722,855	145,133,335	475,856,190	213,610,118	93,465,868	307,075,986	117,112,737	51,667,467	168,780,204
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	114,139,731	114,139,731	0	73,505,987	73,505,987	0	40,633,744	40,633,744
1	332XXX	Reservoirs, Dams, & Waterways	0	258,576,006	258,576,006	0	166,522,948	166,522,948	0	92,053,058	92,053,058
1	333000	Waterwheels, Turbines, & Generators	0	235,947,054	235,947,054	0	151,949,903	151,949,903	0	83,997,151	83,997,151
1	334000	Accessory Electric Equipment	0	85,228,388	85,228,388	0	54,887,082	54,887,082	0	30,341,306	30,341,306
1	335XXX	Miscellaneous Power Plant Equipment	0	13,882,091	13,882,091	0	8,940,067	8,940,067	0	4,942,024	4,942,024
1	336000	Roads, Railroads, & Bridges	0	3,898,075	3,898,075	0	2,510,360	2,510,360	0	1,387,715	1,387,715
TOTAL HYDRAULIC PRODUCTION PLANT			0	777,560,323	777,560,323	0	500,748,849	500,748,849	0	276,811,474	276,811,474
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	17,598,901	17,598,901	0	11,333,692	11,333,692	0	6,265,209	6,265,209
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,634	21,070,634	0	13,569,488	13,569,488	0	7,501,146	7,501,146
1	343000	Prime Movers	0	21,443,902	21,443,902	0	13,809,873	13,809,873	0	7,634,029	7,634,029
1	344000	Generators	0	239,723,042	239,723,042	0	154,381,639	154,381,639	0	85,341,403	85,341,403
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	26,557,203	26,557,203	0	17,102,839	17,102,839	0	9,454,364	9,454,364
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,387	21,387	0	11,823	11,823
1	346000	Miscellaneous Power Plant Equipment	0	1,642,607	1,642,607	0	1,057,839	1,057,839	0	584,768	584,768
TOTAL OTHER PRODUCTION PLANT			0	329,146,819	329,146,819	0	211,970,551	211,970,551	0	117,176,268	117,176,268
TOTAL PRODUCTION PLANT			330,722,855	1,251,840,477	1,582,563,332	213,610,118	806,185,268	1,019,795,386	117,112,737	445,655,209	562,767,946

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,531,416	30,159,774	410,632	19,018,232	19,428,864	217,726	10,513,184	10,730,910	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	3,084	37,360,966	37,364,050	1,988	24,060,462	24,062,450	1,096	13,300,504	13,301,600	
1	353XXX	Station Equipment	12,902,029	373,639,256	386,541,285	8,433,910	240,623,681	249,057,591	4,468,119	133,015,575	137,483,694	
1	354000	Towers & Fixtures	15,988,707	1,167,385	17,156,092	10,448,592	751,796	11,200,388	5,540,115	415,589	5,955,704	
1	355000	Poles & Fixtures	5,418	358,997,585	359,003,003	3,541	231,194,445	231,197,986	1,877	127,803,140	127,805,017	
1	356000	Overhead Conductors & Devices	12,526,023	171,998,390	184,524,413	8,185,731	110,766,963	118,952,694	4,340,292	61,231,427	65,571,719	
1	357000	Underground Conduit	0	3,098,703	3,098,703	0	1,995,565	1,995,565	0	1,103,138	1,103,138	
1	358000	Underground Conductors & Devices	0	6,576,239	6,576,239	0	4,235,098	4,235,098	0	2,341,141	2,341,141	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748	
		TOTAL TRANSMISSION PLANT	42,132,453	984,899,243	1,027,031,696	27,535,912	634,275,113	661,811,025	14,596,541	350,624,130	365,220,671	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	4,039,191	0	4,039,191	1,353,248	0	1,353,248	2,685,943	0	2,685,943	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,978,084	0	28,978,084	21,287,210	0	21,287,210	7,690,874	0	7,690,874	
3	362000	Station Equipment	164,667,080	3,200,270	167,867,350	110,734,764	2,050,765	112,785,529	53,932,316	1,149,505	55,081,821	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	562,922,170	0	562,922,170	374,133,433	0	374,133,433	188,788,737	0	188,788,737	
99	365000	Overhead Conductors & Devices	357,767,202	0	357,767,202	223,841,208	0	223,841,208	133,925,994	0	133,925,994	
99	366000	Underground Conduit	167,385,387	0	167,385,387	111,504,647	0	111,504,647	55,880,740	0	55,880,740	
99	367000	Underground Conductors & Devices	282,671,268	0	282,671,268	188,291,778	0	188,291,778	94,379,490	0	94,379,490	
99	368000	Line Transformers	348,445,305	0	348,445,305	242,890,094	0	242,890,094	105,555,211	0	105,555,211	
99	369XXX	Services	220,562,881	0	220,562,881	142,825,072	0	142,825,072	77,737,809	0	77,737,809	
99	371XXX	Installations on Customers' Premises	10,108,872	0	10,108,872	10,108,872	0	10,108,872	0	0	0	
99	370XXX	Meters	87,149,906	0	87,149,906	62,392,762	0	62,392,762	24,757,144	0	24,757,144	
99	373XXX	Street Light & Signal Systems	81,922,072	0	81,922,072	53,647,245	0	53,647,245	28,274,827	0	28,274,827	
		TOTAL DISTRIBUTION PLANT	2,328,822,187	3,200,270	2,332,022,457	1,553,374,698	2,050,765	1,555,425,463	775,447,489	1,149,505	776,596,994	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,500,426	9,688,734	11,189,160	800,859	6,485,929	7,286,788	699,567	3,202,805	3,902,372	
4	390XXX	Structures & Improvements	27,325,724	109,839,695	137,165,419	17,922,327	73,529,987	91,452,314	9,403,397	36,309,708	45,713,105	
4	391XXX	Office Furniture & Equipment	5,519,367	53,989,894	59,509,261	5,503,947	36,142,455	41,646,402	15,420	17,847,439	17,862,859	
4	392XXX	Transportation Equipment	40,464,342	32,685,728	73,150,070	27,421,624	21,880,807	49,302,431	13,042,718	10,804,921	23,847,639	
4	393000	Stores Equipment	725,193	4,266,191	4,991,384	539,497	2,855,916	3,395,413	185,696	1,410,275	1,595,971	
4	394000	Tools, Shop & Garage Equipment	2,694,078	18,381,758	21,075,836	1,471,144	12,305,300	13,776,444	1,222,934	6,076,458	7,299,392	
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	20,692,789	6,130,166	26,822,955	12,792,864	4,103,717	16,896,581	7,899,925	2,026,449	9,926,374	
4	397XXX	Communications Equipment	32,506,472	95,860,460	128,366,932	23,143,644	64,171,868	87,315,512	9,362,828	31,688,592	41,051,420	
4	398000	Miscellaneous Equipment	13,459	917,646	931,105	0	614,300	614,300	13,459	303,346	316,805	
		TOTAL GENERAL PLANT	131,854,848	335,625,461	467,480,309	89,993,113	224,677,753	314,670,866	41,861,735	110,947,708	152,809,443	
		TOTAL PLANT IN SERVICE	2,857,444,106	2,915,820,755	5,773,264,861	1,908,425,604	1,892,596,244	3,801,021,848	949,018,502	1,023,224,511	1,972,243,013	

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended July 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(290,789,739)	(80,277,587)	(371,067,326)	(192,542,990)	(51,698,766)	(244,241,756)	(98,246,749)	(28,578,821)	(126,825,570)
E-ADEP		Hydro Production Plant	0	(197,461,945)	(197,461,945)	0	(127,165,493)	(127,165,493)	0	(70,296,452)	(70,296,452)
E-ADEP		Other Production Plant	0	(175,761,657)	(175,761,657)	0	(113,190,507)	(113,190,507)	0	(62,571,150)	(62,571,150)
E-ADEP		Transmission Plant	(27,784,283)	(251,150,150)	(278,934,433)	(17,025,176)	(161,740,697)	(178,765,873)	(10,759,107)	(89,409,453)	(100,168,560)
E-ADEP		Distribution Plant	(765,922,445)	(545,514)	(766,467,959)	(477,685,174)	(349,571)	(478,034,745)	(288,237,271)	(195,943)	(288,433,214)
E-ADEP		General Plant	(55,876,191)	(120,864,723)	(176,740,914)	(36,752,681)	(80,910,471)	(117,663,152)	(19,123,510)	(39,954,252)	(59,077,762)
		TOTAL ACCUMULATED DEPRECIATION	(1,140,372,658)	(826,061,576)	(1,966,434,234)	(724,006,021)	(535,055,505)	(1,259,061,526)	(416,366,637)	(291,006,071)	(707,372,708)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,159,788)	(19,159,788)	0	(12,338,903)	(12,338,903)	0	(6,820,885)	(6,820,885)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(526,983)	0	(526,983)	(526,983)	0	(526,983)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,816,908)	(3,816,908)	0	(2,552,189)	(2,552,189)	0	(1,264,719)	(1,264,719)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(16,455,229)	(125,289,524)	(141,744,753)	(16,455,229)	(83,872,566)	(100,327,795)	0	(41,416,958)	(41,416,958)
E-AAAMT		General Plant - 390200, 396200	0	(1,406,225)	(1,406,225)	0	(941,369)	(941,369)	0	(464,856)	(464,856)
		TOTAL ACCUMULATED AMORTIZATION	(16,982,212)	(149,672,445)	(166,654,657)	(16,982,212)	(99,705,027)	(116,687,239)	0	(49,967,418)	(49,967,418)
		TOTAL ACCUMULATED DEPR/AMORT	(1,157,354,870)	(975,734,021)	(2,133,088,891)	(740,988,233)	(634,760,532)	(1,375,748,765)	(416,366,637)	(340,973,489)	(757,340,126)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,700,089,236	1,940,086,734	3,640,175,970	1,167,437,371	1,257,835,712	2,425,273,083	532,651,865	682,251,022	1,214,902,887
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(542,047,874)	(542,047,874)	0	(361,139,396)	(361,139,396)	0	(180,908,478)	(180,908,478)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,784,332)	(49,784,332)	0	(33,327,125)	(33,327,125)	0	(16,457,207)	(16,457,207)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,565,122)	(4,565,122)	0	(3,056,030)	(3,056,030)	0	(1,509,092)	(1,509,092)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,654,832)	(5,654,832)	0	(3,641,712)	(3,641,712)	0	(2,013,120)	(2,013,120)
1		ADFIT - CDA Settlement Costs (283333)	0	280,730	280,730	0	180,790	180,790	0	99,940	99,940
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(926,841)	(926,841)	0	(617,508)	(617,508)	0	(309,333)	(309,333)
		TOTAL ACCUMULATED DFIT	0	(602,703,308)	(602,703,308)	0	(401,604,353)	(401,604,353)	0	(201,098,955)	(201,098,955)
		NET ELECTRIC UTILITY PLANT	1,700,089,236	1,337,383,426	3,037,472,662	1,167,437,371	856,231,359	2,023,668,730	532,651,865	481,152,067	1,013,803,932

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.081%	35.919%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.625%	33.375%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,700,089,236	1,337,383,426	3,037,472,662	#####	856,231,359	2,023,668,730	532,651,865	481,152,067	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,313,613	43,647,100	51,960,713	6,331,013	29,218,678	35,549,691	1,982,600	14,428,422	16,411,022
4	Accumulated Amortization - AFUDC (182318)	(1,875,371)	(6,482,917)	(8,358,288)	(1,508,471)	(4,339,859)	(5,848,330)	(366,900)	(2,143,058)	(2,509,958)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	0	0	0	0	0	0	0	0	0
99	Colstrip Disallowed AFUDC (111100)	0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Plant (101030)	0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Accumulated Depr (108030)	0	0	0	0	0	0	0	0	0
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,281,873	0	2,281,873	0	0	0	2,281,873	0	2,281,873
99	ADFIT - Boulder Park Disallowed (190040)	66,807	0	66,807	0	0	0	66,807	0	66,807
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182332)	15,188,245	0	15,188,245	15,188,245	0	15,188,245	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	22,998,650	0	22,998,650	22,998,650	0	22,998,650	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,019,247)	0	(8,019,247)	(8,019,247)	0	(8,019,247)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(4,512,646)	0	(4,512,646)	(1,415,209)	0	(1,415,209)	(3,097,437)	0	(3,097,437)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(25,255,938)	0	(25,255,938)	(22,732,007)	0	(22,732,007)	(2,523,931)	0	(2,523,931)
99	ADFIT-Customer Tax Credit (190393)	5,303,747	0	5,303,747	4,773,722	0	4,773,722	530,025	0	530,025
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,182,944)	0	(8,182,944)	(4,927,521)	0	(4,927,521)	(3,255,423)	0	(3,255,423)
99	Colstrip-Regulatory Asset (182327)	17,503,607	0	17,503,607	9,976,010	0	9,976,010	7,527,597	0	7,527,597
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	486,499	0	486,499	591,573	0	591,573	(105,074)	0	(105,074)
99	Colstrip Reg Asset ADFIT (283376)	(2,521,082)	0	(2,521,082)	(1,729,000)	0	(1,729,000)	(792,082)	0	(792,082)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(7,053,088)	0	(7,053,088)	(4,997,158)	0	(4,997,158)	(2,055,930)	0	(2,055,930)
99	Colstrip ARO Liability (230027)	(13,300,371)	0	(13,300,371)	(8,691,795)	0	(8,691,795)	(4,608,576)	0	(4,608,576)
99	Colstrip ARO ADFIT (190376)	2,793,078	0	2,793,078	1,825,277	0	1,825,277	967,801	0	967,801
99	Colstrip ARO ADFIT (283377)	(1,713,468)	0	(1,713,468)	(1,038,279)	0	(1,038,279)	(675,189)	0	(675,189)
99	Customer Deposits (235199)	(7,576)	0	(7,576)	(7,576)	0	(7,576)	0	0	0
C-WKC	Working Capital	132,567,477	0	132,567,477	89,597,471	0	89,597,471	42,970,006	0	42,970,006
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	147,733,685	37,164,183	184,897,868	106,157,047	24,878,819	131,035,866	41,576,638	12,285,364	53,862,002
	NET RATE BASE	1,847,822,921	1,374,547,609	3,222,370,530	#####	881,110,178	2,154,704,596	574,228,503	493,437,431	#####

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 July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	4,071,716	4,071,716			4,071,716	4,071,716		2,622,185	2,622,185		1,449,531	1,449,531
	Steam (ED-ID)	4,344,616	4,344,616		4,344,616	4,344,616	4,344,616				4,344,616	4,344,616	4,344,616
	Steam (ED-WA)	11,454,059	11,454,059		11,454,059	11,454,059	11,454,059	11,454,059			11,454,059		
1	Hydro (ED-AN)	16,514,904	16,514,904			16,514,904	16,514,904		10,635,598	10,635,598		5,879,306	5,879,306
1	Other (ED-AN)	10,998,469	10,998,469			10,998,469	10,998,469		7,083,014	7,083,014		3,915,455	3,915,455
Total Electric Production		47,383,764	47,383,764		15,798,675	31,585,089	47,383,764	11,454,059	20,340,797	31,794,856	4,344,616	11,244,292	15,588,908
Electric Transmission													
1	ED-AN	19,686,975	19,686,975			19,686,975	19,686,975		12,678,412	12,678,412		7,008,563	7,008,563
	ED-ID	276,235	276,235		276,235	276,235	276,235				276,235		276,235
	ED-WA	521,149	521,149		521,149	521,149	521,149	521,149		521,149			
Total Electric Transmissic		20,484,359	20,484,359		797,384	19,686,975	20,484,359	521,149	12,678,412	13,199,561	276,235	7,008,563	7,284,798
Electric Distribution													
3	ED-AN	85,504	85,504			85,504	85,504		54,792	54,792		30,712	30,712
	ED-ID	20,118,732	20,118,732		20,118,732	20,118,732	20,118,732				20,118,732		20,118,732
	ED-WA	38,673,519	38,673,519		38,673,519	38,673,519	38,673,519	38,673,519		38,673,519			
Total Electric Distribution		58,877,755	58,877,755		58,792,251	85,504	58,877,755	38,673,519	54,792	38,728,311	20,118,732	30,712	20,149,444
Gas Underground Storage													
	GD-AN	750,559		750,559									
	GD-OR	128,163			128,163								
Total Gas Underground St		878,722		750,559	128,163								
Gas Distribution													
	GD-AN	57,432		57,432									
	GD-ID	7,050,118		7,050,118									
	GD-WA	16,503,976		16,503,976									
	GD-OR	10,710,578			10,710,578								
Total Gas Distribution		34,322,104		23,611,526	10,710,578								
General Plant													
4	ED-AN	2,882,963	2,882,963			2,882,963	2,882,963		1,929,942	1,929,942		953,021	953,021
	ED-ID	519,361	519,361		519,361	519,361	519,361				519,361		519,361
	ED-WA	1,369,737	1,369,737		1,369,737	1,369,737	1,369,737	1,369,737		1,369,737			
7,4	CD-AA	21,818,521	15,297,402	4,518,179	2,002,940	15,297,402	15,297,402		10,240,540	10,240,540		5,056,862	5,056,862
9,4	CD-AN	719,421	554,983	164,438		554,983	554,983		371,522	371,522		183,461	183,461
9	CD-ID	480,001	370,287	109,714		370,287	370,287				370,287		370,287
9	CD-WA	2,245,643	1,732,356	513,287		1,732,356	1,732,356	1,732,356		1,732,356			
8	GD-AA	360,091		248,589	111,502								
	GD-AN	30,000		30,000									
	GD-ID	39,691		39,691									
	GD-WA	1,093,264		1,093,264									
	GD-OR	202,596			202,596								
Total General Plant		31,761,289	22,727,089	6,717,162	2,317,038	3,991,741	18,735,348	22,727,089	3,102,093	12,542,004	15,644,097	889,648	6,193,344
Total Depreciation Expens		193,707,993	149,472,967	31,079,247	13,155,779	79,380,051	70,092,916	149,472,967	53,750,820	45,616,005	99,366,825	25,629,231	24,476,911

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	35.600%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expe	35.919%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
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	261,242	261,242			261,242	261,242		168,240	168,240		93,002	93,002	
Total Production/Transmission			1,179,642	1,179,642			1,179,642	1,179,642		759,690	759,690		419,952	419,952	
Distribution															
	Franchises (302000)	ED-WA	109,167	109,167			109,167	109,167	109,167		109,167				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866			5,866	5,866	5,866		5,866				
Total Distribution			115,033	115,033			115,033	115,033	115,033		115,033				
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	7,215			7,215									
Total General Plant - 303000			471,433	298,353	127,783	45,297		298,353	298,353		199,535	199,535	98,818	98,818	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	45,294,587	31,756,941	9,379,603	4,158,043		31,756,941	31,756,941		21,259,049	21,259,049	10,497,892	10,497,892	
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	3,731,088	2,878,273	852,815		2,878,273	2,878,273	2,878,273		2,878,273	2,878,273		0	
4		ED-AN	6,770,845	6,770,845				6,770,845	6,770,845		4,532,607	4,532,607	2,238,238	2,238,238	
		ED-ID	0	0				0	0		0	0	0	0	
		ED-WA	1,169,663	1,169,663			1,169,663	1,169,663	1,169,663		1,169,663	1,169,663		0	
8		GD-AA	85,373		58,937	26,436									
		GD-AN	0		0										
		GD-OR	53,551			53,551									
Total Miscellaneous IT Intangible Plt - 3031XX			57,225,204	42,668,368	10,318,806	4,238,030		4,047,936	38,620,432	42,668,368	4,047,936	25,853,676	29,901,612	0	12,766,756
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0	
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788	139,643	139,643	
		GD-OR	0			0									
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		282,788	282,788	139,643	139,643	
Total Amortization Expense			59,413,743	44,683,827	10,446,589	4,283,327		4,162,969	40,520,858	44,683,827	4,162,969	27,095,689	31,258,658	0	13,425,169

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(80,277,587)	(80,277,587)			(80,277,587)	(80,277,587)		(51,698,766)	(51,698,766)		(28,578,821)	(28,578,821)	
	Steam (ED-ID)	(98,246,749)	(98,246,749)		(98,246,749)	(98,246,749)	(98,246,749)				(98,246,749)		(98,246,749)	
	Steam (ED-WA)	(192,542,990)	(192,542,990)		(192,542,990)	(192,542,990)	(192,542,990)	(192,542,990)			(192,542,990)		(192,542,990)	
1	Hydro (ED-AN)	(197,461,945)	(197,461,945)		(197,461,945)	(197,461,945)	(197,461,945)		(127,165,493)	(127,165,493)		(70,296,452)	(70,296,452)	
1	Other (ED-AN)	(175,761,657)	(175,761,657)		(175,761,657)	(175,761,657)	(175,761,657)		(113,190,507)	(113,190,507)		(62,571,150)	(62,571,150)	
Total Electric Production		(744,290,928)	(744,290,928)		(290,789,739)	(453,501,189)	(744,290,928)		(192,542,990)	(292,054,766)	(484,597,756)	(98,246,749)	(161,446,423)	(259,693,172)
Electric Transmission														
1	ED-AN	(251,150,150)	(251,150,150)			(251,150,150)	(251,150,150)		(161,740,697)	(161,740,697)		(89,409,453)	(89,409,453)	
	ED-ID	(10,759,107)	(10,759,107)		(10,759,107)	(10,759,107)	(10,759,107)				(10,759,107)		(10,759,107)	
	ED-WA	(17,025,176)	(17,025,176)		(17,025,176)	(17,025,176)	(17,025,176)	(17,025,176)			(17,025,176)		(17,025,176)	
Total Electric Transmissic		(278,934,433)	(278,934,433)		(27,784,283)	(251,150,150)	(278,934,433)		(17,025,176)	(161,740,697)	(178,765,873)	(10,759,107)	(89,409,453)	(100,168,560)
Electric Distribution														
3	ED-AN	(545,514)	(545,514)			(545,514)	(545,514)		(349,571)	(349,571)		(195,943)	(195,943)	
	ED-ID	(288,237,271)	(288,237,271)		(288,237,271)	(288,237,271)	(288,237,271)				(288,237,271)		(288,237,271)	
	ED-WA	(477,685,174)	(477,685,174)		(477,685,174)	(477,685,174)	(477,685,174)	(477,685,174)			(477,685,174)		(477,685,174)	
Total Electric Distribution		(766,467,959)	(766,467,959)		(765,922,445)	(545,514)	(766,467,959)		(477,685,174)	(349,571)	(478,034,745)	(288,237,271)	(195,943)	(288,433,214)
Gas Underground Storage														
	GD-AN	(19,650,811)	(19,650,811)											
	GD-OR	(1,718,443)		(1,718,443)										
Total Gas Underground St		(21,369,254)		(19,650,811)		(1,718,443)								
Gas Distribution														
	GD-AN	(2,057,005)	(2,057,005)											
	GD-ID	(105,406,462)	(105,406,462)											
	GD-WA	(196,005,192)	(196,005,192)											
	GD-OR	(145,809,212)		(145,809,212)										
Total Gas Distribution		(449,277,871)		(303,468,659)		(145,809,212)								
General Plant														
4	ED-AN	(35,974,634)	(35,974,634)			(35,974,634)	(35,974,634)		(24,082,499)	(24,082,499)		(11,892,135)	(11,892,135)	
	ED-ID	(13,308,752)	(13,308,752)		(13,308,752)	(13,308,752)	(13,308,752)				(13,308,752)		(13,308,752)	
	ED-WA	(26,768,631)	(26,768,631)		(26,768,631)	(26,768,631)	(26,768,631)	(26,768,631)			(26,768,631)		(26,768,631)	
7,4	CD-AA	(111,221,541)	(77,979,647)	(23,031,757)	(10,210,137)	(77,979,647)	(77,979,647)		(52,201,915)	(52,201,915)		(25,777,732)	(25,777,732)	
9,4	CD-AN	(8,957,964)	(6,910,442)	(2,047,522)		(6,910,442)	(6,910,442)		(4,626,057)	(4,626,057)		(2,284,385)	(2,284,385)	
9	CD-ID	(7,537,635)	(5,814,758)	(1,722,877)		(5,814,758)	(5,814,758)				(5,814,758)		(5,814,758)	
9	CD-WA	(12,942,263)	(9,984,050)	(2,958,213)		(9,984,050)	(9,984,050)	(9,984,050)			(9,984,050)		(9,984,050)	
8	GD-AA	(2,680,468)		(1,850,461)	(830,007)									
	GD-AN	(4,047,746)		(4,047,746)										
	GD-ID	(2,434,836)		(2,434,836)										
	GD-WA	(13,327,875)		(13,327,875)										
	GD-OR	(5,748,714)		(5,748,714)										
Total General Plant		(244,951,059)	(176,740,914)	(51,421,287)	(16,788,858)	(55,876,191)	(120,864,723)	(176,740,914)	(36,752,681)	(80,910,471)	(117,663,152)	(19,123,510)	(39,954,252)	(59,077,762)
Total Accumulated Depr		(2,505,291,504)	(1,966,434,234)	(374,540,757)	(164,316,513)	(1,140,372,658)	(826,061,576)	(1,966,434,234)	(724,006,021)	(535,055,505)	(1,259,061,526)	(416,366,637)	(291,006,071)	(707,372,708)

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -			Washington		Idaho	
Service -															
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%							35.600%	
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense	64.081%							35.919%	
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-AAAMT-12E
For Twelve Months Ended July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(16,187,488)	(16,187,488)			(16,187,488)	(16,187,488)		(10,424,742)	(10,424,742)		(5,762,746)	(5,762,746)		
1	Misc Intangible Plt (3030 ED-AN	(2,972,300)	(2,972,300)			(2,972,300)	(2,972,300)		(1,914,161)	(1,914,161)		(1,058,139)	(1,058,139)		
Total Production/Transmission		(19,159,788)	(19,159,788)			(19,159,788)	(19,159,788)		(12,338,903)	(12,338,903)		(6,820,885)	(6,820,885)		
Distribution															
	Franchises (302000) ED-WA	(457,423)	(457,423)			(457,423)	(457,423)	(457,423)		(457,423)					
	Misc Intangible Plt (3030 ED-WA	(69,560)	(69,560)			(69,560)	(69,560)	(69,560)		(69,560)					
Total Distribution		(526,983)	(526,983)			(526,983)	(526,983)	(526,983)		(526,983)					
General Plant - 303000															
7,4	CD-AA	(5,277,776)	(3,700,354)	(1,092,922)	(484,500)		(3,700,354)	(3,700,354)		(2,477,128)	(2,477,128)	(1,223,226)	(1,223,226)		
9,1	CD-AN	(151,088)	(116,554)	(34,534)			(116,554)	(116,554)		(75,061)	(75,061)	(41,493)	(41,493)		
	GD-ID	(168,679)		(168,679)											
	GD-WA	(330,104)		(330,104)											
	GD-OR	(132,855)			(132,855)										
Total General Plant - 303000		(6,060,502)	(3,816,908)	(1,626,239)	(617,355)		(3,816,908)	(3,816,908)		(2,552,189)	(2,552,189)	(1,264,719)	(1,264,719)		
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(158,135,817)	(110,872,183)	(32,746,765)	(14,516,869)		(110,872,183)	(110,872,183)		(74,221,165)	(74,221,165)	(36,651,018)	(36,651,018)		
9,4	CD-AN	(463,317)	(357,417)	(105,900)			(357,417)	(357,417)		(239,266)	(239,266)	(118,151)	(118,151)		
9	CD-ID	0	0	0			0	0		0	0	0	0		
9	CD-WA	(17,727,055)	(13,675,182)	(4,051,873)		(13,675,182)	(13,675,182)	(13,675,182)		(13,675,182)	(13,675,182)	0	0		
4	ED-AN	(14,059,924)	(14,059,924)				(14,059,924)	(14,059,924)		(9,412,135)	(9,412,135)	(4,647,789)	(4,647,789)		
	ED-ID	0	0				0	0		0	0	0	0		
	ED-WA	(2,780,047)	(2,780,047)				(2,780,047)	(2,780,047)		(2,780,047)	(2,780,047)				
8	GD-AA	(288,565)		(199,211)	(89,354)										
	GD-AN	0		0											
	GD-OR	(53,551)			(53,551)										
Total Misc IT Intangible Plant - 3031XX		(193,508,276)	(141,744,753)	(37,103,749)	(14,659,774)		(16,455,229)	(125,289,524)		(16,455,229)	(83,872,566)	(100,327,795)	0	(41,416,958)	(41,416,958)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0		
9	CD-ID	0	0	0			0	0		0	0	0	0		
9	CD-WA	0	0	0			0	0	0	0	0	0	0		
4	ED-AN	(1,406,225)	(1,406,225)				(1,406,225)	(1,406,225)		(941,369)	(941,369)	(464,856)	(464,856)		
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,406,225)	(1,406,225)	0	0		0	(1,406,225)		0	(941,369)	(941,369)	0	(464,856)	(464,856)
Total Accumulated Amortization		(220,661,774)	(166,654,657)	(38,729,988)	(15,277,129)		(16,982,212)	(149,672,445)		(16,982,212)	(99,705,027)	(116,687,239)	0	(49,967,418)	(49,967,418)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	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	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001	
9		CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0	
		TOTAL ACCOUNT	19,264,576	800,859	699,567	9,688,733	11,189,159	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	20,789,826	8,515,822	3,115,965	9,158,039	20,789,826	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0	
99		GD-OR / AS	4,293,549	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	131,308,931	0	0	92,063,318	92,063,318	0	0	27,191,453	27,191,453	0	12,054,160	12,054,160	
9		CD-WA / ID / AN	31,515,853	9,406,505	6,287,432	8,618,337	24,312,274	2,787,090	1,862,928	2,553,561	7,203,579	0	0	0	
		TOTAL ACCOUNT	212,958,759	17,922,327	9,403,397	109,839,694	137,165,418	27,837,690	1,862,928	29,745,014	59,445,632	4,293,549	12,054,160	16,347,709	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,724,815	1,314,167	7,798	2,402,850	3,724,815	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	0	233,123	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847	
7		CD-AA	73,225,035	0	0	51,339,537	51,339,537	0	0	15,163,440	15,163,440	0	6,722,058	6,722,058	
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	83,127,658	5,503,947	15,420	53,989,895	59,509,262	1,474,529	2,258	15,354,595	16,831,382	12,109	6,774,905	6,787,014	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	62,292,015	25,848,220	12,249,069	24,194,726	62,292,015	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,397,020	0	0	0	0	10,014,725	3,412,261	2,970,034	16,397,020	0	0	0	
99		GD-OR / AS	4,846,655	0	0	0	0	0	0	0	0	4,846,655	0	4,846,655	
8		GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094	
7		CD-AA	7,551,807	0	0	5,294,723	5,294,723	0	0	1,563,828	1,563,828	0	693,256	693,256	
9		CD-WA / ID / AN	7,211,714	1,573,405	793,649	3,196,279	5,563,333	466,190	235,153	947,038	1,648,381	0	0	0	
		TOTAL ACCOUNT	98,396,398	27,421,625	13,042,718	32,685,728	73,150,071	10,480,915	3,647,414	5,547,993	19,676,322	4,846,655	723,350	5,570,005	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	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	5,846,053	480,630	185,696	3,843,494	4,509,820	142,408	55,021	1,138,804	1,336,233	0	0	0	
		TOTAL ACCOUNT	6,574,504	539,496	185,696	4,266,191	4,991,383	364,761	55,021	1,141,397	1,561,179	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,426,260	1,452,993	474,945	6,498,322	8,426,260	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,749,261	0	0	0	0	2,773,950	538,170	437,141	3,749,261	0	0	0	
99		GD-OR / AS	1,202,972	0	0	0	0	0	0	0	0	1,202,972	0	1,202,972	
8		GD-AA	5,763,934	0	0	0	0	0	0	3,979,132	3,979,132	0	1,784,802	1,784,802	
7		CD-AA	15,831,984	0	0	11,100,121	11,100,121	0	0	3,278,487	3,278,487	0	1,453,376	1,453,376	
9		CD-WA / ID / AN	2,008,550	18,152	747,989	783,315	1,549,456	5,378	221,625	232,091	459,094	0	0	0	
		TOTAL ACCOUNT	36,982,961	1,471,145	1,222,934	18,381,758	21,075,837	2,779,328	759,795	7,926,851	11,465,974	1,202,972	3,238,178	4,441,150	
	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	205,248	0	0	0	0	110,331	0	94,917	205,248	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	5,013,848	397,207	15,791	3,748,402	4,161,400	110,331	0	529,872	640,203	18,586	193,659	212,245	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	25,398,005	12,542,856	7,583,364	5,271,785	25,398,005	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,326,106	0	0	0	0	2,658,693	846,824	820,589	4,326,106	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	31,663,265	12,792,864	7,899,925	6,130,166	26,822,955	2,732,769	940,619	1,074,574	4,747,962	43,834	48,514	92,348	

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	42,932,850	12,840,176	6,501,329	23,591,345	42,932,850	0	0	0	0	0	0	0
99		GD-WA / ID / AN	890,304	0	0	0	0	596,456	287,726	6,122	890,304	0	0	0
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	99,519,967	0	0	69,775,439	69,775,439	0	0	20,608,595	20,608,595	0	9,135,933	9,135,933
9		CD-WA / ID / AN	20,298,204	10,303,468	2,861,499	2,493,676	15,658,643	3,052,855	847,845	738,861	4,639,561	0	0	0
		TOTAL ACCOUNT	164,626,801	23,143,644	9,362,828	95,860,460	128,366,932	3,649,311	1,135,571	21,521,539	26,306,421	742,178	9,211,270	9,953,448
	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	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0	80,953	80,953
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0
		TOTAL ACCOUNT	1,208,605	0	13,460	917,645	931,105	0	1,960	185,220	187,180	9,092	81,228	90,320
		TOTAL GENERAL PLANT	659,934,162	89,993,114	41,861,736	335,625,459	467,480,309	52,701,727	8,505,502	85,770,925	146,978,154	12,035,284	33,440,415	45,475,699

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 July 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,165,373	4,448,986	0	23,716,387	28,165,373	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	370,404	0	0	0	0	0	0	0	0	370,404	0	370,404
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176
7		CD-AA	120,191,941	0	0	84,268,974	84,268,974	0	0	24,889,347	24,889,347	0	11,033,620	11,033,620
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0	0
		TOTAL ACCOUNT	150,110,592	4,728,772	0	108,448,058	113,176,830	82,899	0	25,316,663	25,399,562	370,404	11,163,796	11,534,200
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,737,844	0	0	3,737,844	3,737,844	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	28,899,612	0	0	20,262,096	20,262,096	0	0	5,984,532	5,984,532	0	2,652,984	2,652,984
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	32,637,456	0	0	23,999,940	23,999,940	0	0	5,984,532	5,984,532	0	2,652,984	2,652,984
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642	0
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642	0
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	357,283	0	0	357,283	357,283	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	18,167,954	0	0	12,737,916	12,737,916	0	0	3,762,220	3,762,220	0	1,667,818	1,667,818	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	18,525,237	0	0	13,095,199	13,095,199	0	0	3,762,220	3,762,220	0	1,667,818	1,667,818	0
	TOTAL		377,673,603	21,163,830	0	259,048,397	280,212,227	5,353,108	771,517	62,785,894	68,910,519	796,355	27,754,502	28,550,857	0

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.112%	20.708%	9.180%
E-ALL	8	Gas North/Oregon 4-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 July 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(70,094,368)	(49,144,563)	(14,515,142)	(6,434,663)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,511,185)	(4,565,122)	(1,348,336)	(597,727)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(77,252,507)</u>	<u>(54,354,491)</u>	<u>(15,864,966)</u>	<u>(7,033,050)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended July 31, 2023
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,620,748	6,620,748	0	0	0	0	6,620,748
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	1	0	0	0	0	1
7/4	154550 Supply Chain Average Cost Variance	0	0	(1)	(1)	0	0	0	0	(1)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	104,544,862	49,197,282	0	153,742,144	89,597,471	42,970,006	14,947,391	6,227,276	0
TOTAL		104,544,862	49,197,282	6,620,747	160,362,891	89,597,471	42,970,006	14,947,391	6,227,276	6,620,747

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						