

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	167,737,492	115,605,358	52,132,134
	Adjustments			
	Adjusted Net Operating Income (Loss)	167,737,492	115,605,358	52,132,134
E-APL	Electric Net Rate Base	3,087,405,314	2,068,085,593	1,019,319,721
	<b>RATE OF RETURN</b>	<b>5.433%</b>	<b>5.590%</b>	<b>5.114%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended March 31, 2023						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers - AMA Percent	04-01-2022 thru 03-31-2023	409,580 100.000%	266,797 65.139%	142,783 34.861%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2022 thru 03-31-2023	43,151,939 100.000%	28,190,143 65.328%	14,961,796 34.672%
	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 March 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		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 March 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,581,563	0	10,070,421 4,511,142
		Direct O & M Accts 901 - 935		22,667,120	0	15,453,013 7,214,107
		Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040 0
		<b>Total</b>		<b>38,722,723</b>	<b>0</b>	<b>26,997,474 11,725,249</b>
		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
		<b>Total</b>		<b>18,093,188</b>	<b>0</b>	<b>12,388,278 5,704,910</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.141% 123.859%</b>
		<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.035% 30.965%</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at Percentage		680,928	410,798	270,130	0
				100.000%	60.329%	39.671%	0.000%
		Net Direct Plant Percentage		4,005,453,112	3,273,631,745	731,821,367	0
				100.000%	81.729%	18.271%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	308.573%	91.427%	0.000%
				100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	03-01-2022 thru 03-31-2023	1,474,641,513	1,009,409,681	465,231,832	
				100.000%	68.451%	31.549%	
11		Book Depreciation Percent	04-01-2022 thru 03-31-2023	146,871,733	97,675,497	49,196,236	
				100.000%	66.504%	33.496%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	<a href="#">03-01-2022 thru 03-31-2023</a>	3,526,121,096 100.000%	2,345,760,117 66.525%	1,180,360,979 33.475%
13	E-PLT	Net Electric General Plant - AMA Percent	<a href="#">03-01-2022 thru 03-31-2023</a>	291,690,190 100.000%	198,104,656 67.916%	93,585,534 32.084%
14		Net Allocated Schedule M's - AMA Percent	<a href="#">04-01-2022 thru 03-31-2023</a>	-121,724,854 100.000%	-81,833,986 67.229%	-39,890,868 32.771%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	419,054,716	0	419,054,716	283,552,597	0	283,552,597	135,502,119	0	135,502,119
99	442200	Commercial - Firm & Int.	338,667,149	0	338,667,149	245,660,774	0	245,660,774	93,006,375	0	93,006,375
1	442300	Industrial	119,346,948	0	119,346,948	64,342,338	0	64,342,338	55,004,610	0	55,004,610
99	444000	Public Street & Highway Lighting	7,573,806	0	7,573,806	4,775,031	0	4,775,031	2,798,775	0	2,798,775
99	448000	Interdepartmental Revenue	1,600,982	0	1,600,982	1,345,476	0	1,345,476	255,506	0	255,506
99	499XXX	Unbilled Revenue	(5,496,072)	0	(5,496,072)	(3,254,099)	0	(3,254,099)	(2,241,973)	0	(2,241,973)
		TOTAL SALES TO ULTIMATE CUSTOMERS	880,747,529	0	880,747,529	596,422,117	0	596,422,117	284,325,412	0	284,325,412
1	447XXX	Sales for Resale	0	203,787,780	203,787,780	0	131,239,330	131,239,330	0	72,548,450	72,548,450
		TOTAL SALES OF ELECTRICITY	880,747,529	203,787,780	1,084,535,309	596,422,117	131,239,330	727,661,447	284,325,412	72,548,450	356,873,862
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(347,000)	0	(347,000)	(347,000)	0	(347,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	124,020	0	124,020	40,876	0	40,876	83,144	0	83,144
1	453000	Sales of Water & Water Power	0	326,764	326,764	0	210,436	210,436	0	116,328	116,328
1	454000	Rent from Electric Property	4,191,331	222,833	4,414,164	2,570,989	143,504	2,714,493	1,620,342	79,329	1,699,671
1	454100	Rent from Trnsmission Joint Use	21,821	0	21,821	8,536	0	8,536	13,285	0	13,285
1	456XXX	Other Electric Revenues	(19,266,249)	88,007,180	68,740,931	(15,651,602)	56,676,624	41,025,022	(3,614,647)	31,330,556	27,715,909
		TOTAL OTHER OPERATING REVENUE	(15,276,077)	88,556,777	73,280,700	(13,378,201)	57,030,564	43,652,363	(1,897,876)	31,526,213	29,628,337
		TOTAL ELECTRIC REVENUE	865,471,452	292,344,557	1,157,816,009	583,043,916	188,269,894	771,313,810	282,427,536	104,074,663	386,502,199

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	287,090	287,090	0	184,886	184,886	0	102,204	102,204
1	501XXX	Fuel	0	42,624,305	42,624,305	0	27,450,052	27,450,052	0	15,174,253	15,174,253
1	502000	Steam Expense	0	3,735,797	3,735,797	0	2,405,853	2,405,853	0	1,329,944	1,329,944
1	505000	Electric Expense	0	837,508	837,508	0	539,355	539,355	0	298,153	298,153
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,889,765	5,889,765	0	3,793,009	3,793,009	0	2,096,756	2,096,756
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	2,652,537	0	2,652,537	0	0	0	2,652,537	0	2,652,537
		MAINTENANCE									
1	510000	Supervision & Engineering	0	615,579	615,579	0	396,433	396,433	0	219,146	219,146
1	511000	Structures	0	930,400	930,400	0	599,178	599,178	0	331,222	331,222
1	512000	Boiler Plant	0	6,795,001	6,795,001	0	4,375,981	4,375,981	0	2,419,020	2,419,020
1	513000	Electric Plant	0	920,517	920,517	0	592,813	592,813	0	327,704	327,704
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	926,393	926,393	0	596,597	596,597	0	329,796	329,796
		TOTAL STEAM POWER GENERATION EXP	2,652,537	63,562,355	66,214,892	0	40,934,157	40,934,157	2,652,537	22,628,198	25,280,735
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,693,798	2,693,798	0	1,734,806	1,734,806	0	958,992	958,992
1	536000	Water for Power	0	1,224,213	1,224,213	0	788,393	788,393	0	435,820	435,820
1	537000	Hydraulic Expense	5,599,229	3,785,884	9,385,113	3,674,774	2,438,109	6,112,883	1,924,455	1,347,775	3,272,230
1	538000	Electric Expense	0	7,179,460	7,179,460	0	4,623,572	4,623,572	0	2,555,888	2,555,888
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,793,606	1,793,606	0	1,155,082	1,155,082	0	638,524	638,524
1	540000	Rent	0	1,689,350	1,689,350	0	1,087,941	1,087,941	0	601,409	601,409
1	540100	MT Trust Funds Land Settlement Rents	5,645,000	0	5,645,000	3,682,467	0	3,682,467	1,962,533	0	1,962,533
		MAINTENANCE									
1	541000	Supervision & Engineering	0	868,143	868,143	0	559,084	559,084	0	309,059	309,059
1	542000	Structures	0	1,038,503	1,038,503	0	668,796	668,796	0	369,707	369,707
1	543000	Reservoirs, Dams, & Waterways	0	854,894	854,894	0	550,552	550,552	0	304,342	304,342
1	544000	Electric Plant	0	3,323,542	3,323,542	0	2,140,361	2,140,361	0	1,183,181	1,183,181
1	545000	Miscellaneous Hydraulic Plant	0	816,588	816,588	0	525,883	525,883	0	290,705	290,705
		TOTAL HYDRO POWER GENERATION EXP	11,244,229	25,267,981	36,512,210	7,357,241	16,272,579	23,629,820	3,886,988	8,995,402	12,882,390
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	387,084	387,084	0	249,282	249,282	0	137,802	137,802
1	547XXX	Fuel	0	163,939,484	163,939,484	0	105,577,028	105,577,028	0	58,362,456	58,362,456
1	548000	Generation Expense	0	2,898,531	2,898,531	0	1,866,654	1,866,654	0	1,031,877	1,031,877
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	619,006	619,006	0	398,640	398,640	0	220,366	220,366
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
		MAINTENANCE									
1	551000	Supervision & Engineering	0	741,619	741,619	0	477,603	477,603	0	264,016	264,016
1	552000	Structures	0	119,410	119,410	0	76,900	76,900	0	42,510	42,510
1	553000	Generating & Electric Equipment	0	4,055,419	4,055,419	0	2,611,690	2,611,690	0	1,443,729	1,443,729
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	702,447	702,447	0	452,376	452,376	0	250,071	250,071
		TOTAL OTHER POWER GENERATION EXP	0	173,550,123	173,550,123	0	111,766,280	111,766,280	0	61,783,843	61,783,843



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For Twelve Months Ended March 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,602,057	197,029,082	207,631,139	0	126,886,729	126,886,729	10,602,057	70,142,353	80,744,410
1	556000	System Control & Load Dispatching	0	836,160	836,160	0	538,487	538,487	0	297,673	297,673
E-557	557XXX	Other Expense	(59,283,366)	83,518,647	24,235,281	(46,403,446)	53,786,009	7,382,563	(12,879,920)	29,732,638	16,852,718
TOTAL OTHER POWER SUPPLY EXPENSE			(48,681,309)	281,383,889	232,702,580	(46,403,446)	181,211,225	134,807,779	(2,277,863)	100,172,664	97,894,801
TOTAL PRODUCTION OPERATING EXP			(34,784,543)	543,764,348	508,979,805	(39,046,205)	350,184,241	311,138,036	4,261,662	193,580,107	197,841,769
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,925,616	1,925,616	0	1,240,097	1,240,097	0	685,519	685,519
1	561000	Load Dispatching	0	3,477,295	3,477,295	0	2,239,378	2,239,378	0	1,237,917	1,237,917
1	562000	Station Expense	0	441,666	441,666	0	284,433	284,433	0	157,233	157,233
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	553,776	553,776	0	356,632	356,632	0	197,144	197,144
1	565XXX	Transmission of Electricity by Others	0	20,234,137	20,234,137	0	13,030,784	13,030,784	0	7,203,353	7,203,353
1	566000	Miscellaneous Transmission Expense	0	4,812,303	4,812,303	0	3,099,123	3,099,123	0	1,713,180	1,713,180
1	567000	Rent	0	105,666	105,666	0	68,049	68,049	0	37,617	37,617
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	436,380	437,841	0	281,029	281,029	1,461	155,351	156,812
1	569000	Structures	10,833	658,562	669,395	1,069	424,114	425,183	9,764	234,448	244,212
1	570000	Station Equipment	0	1,169,046	1,169,046	0	752,866	752,866	0	416,180	416,180
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	18,605	2,110,919	2,129,524	5,188	1,359,432	1,364,620	13,417	751,487	764,904
1	572000	Underground Lines	0	1,738	1,738	0	1,119	1,119	0	619	619
1	573000	Service Miscellaneous	760	101,734	102,494	812	65,517	66,329	(52)	36,217	36,165
TOTAL TRANSMISSION OPERATING EXP			31,659	36,028,838	36,060,497	7,069	23,202,573	23,209,642	24,590	12,826,265	12,850,855

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For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,925,643	31,009,661	46,935,304	11,614,368	19,970,222	31,584,590	4,311,275	11,039,439	15,350,714
E-DEPX		Depreciation Expense-Transmission	795,890	19,243,930	20,039,820	520,168	12,393,091	12,913,259	275,722	6,850,839	7,126,561
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,178,285	1,178,285	0	758,816	758,816	0	419,469	419,469
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	953,791	0	953,791	953,791	0	953,791	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,958,098	0	1,958,098	1,003,457	0	1,003,457	954,641	0	954,641
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	927,066	0	927,066	0	0	0	927,066	0	927,066
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	377,032	0	377,032	291,570	0	291,570	85,462	0	85,462
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,846,042)	0	(2,846,042)	(1,474,013)	0	(1,474,013)	(1,372,029)	0	(1,372,029)
99	407434	EIM Deferred O&M	(845,765)	0	(845,765)	0	0	0	(845,765)	0	(845,765)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,233,314)	0	(16,233,314)	(11,047,510)	0	(11,047,510)	(5,185,804)	0	(5,185,804)
99	407451	Deferral CEIP	(175,265)	0	(175,265)	(175,265)	0	(175,265)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(770,302)	0	(770,302)	0	0	0	(770,302)	0	(770,302)
99	407494	Amortization of Schedule 98 REC Rev	(86,704)	0	(86,704)	(86,704)	0	(86,704)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,352,854	21,352,854	0	13,751,237	13,751,237	0	7,601,617	7,601,617
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,908,203)	73,893,119	70,984,916	(439,112)	47,587,169	47,148,057	(2,469,091)	26,305,950	23,836,859
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(37,661,087)	653,686,305	616,025,218	(39,478,248)	420,973,983	381,495,735	1,817,161	232,712,322	234,529,483

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,935,059	2,783,208	4,718,267	1,522,915	1,818,214	3,341,129	412,144	964,994	1,377,138
3	582000	Station Expense	881,477	62,296	943,773	581,787	40,697	622,484	299,690	21,599	321,289
3	583000	Overhead Line Expense	1,782,432	1,222,596	3,005,028	1,187,218	798,698	1,985,916	595,214	423,898	1,019,112
3	584000	Underground Line Expense	1,607,497	0	1,607,497	912,639	0	912,639	694,858	0	694,858
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,281	0	1,281	1,153	0	1,153	128	0	128
3	586000	Meter Expense	2,222,064	25,686	2,247,750	1,906,637	16,780	1,923,417	315,427	8,906	324,333
3	587000	Customer Installations Expense	838,645	40,708	879,353	556,433	26,594	583,027	282,212	14,114	296,326
3	588000	Miscellaneous Distribution Expense	5,237,921	3,836,150	9,074,071	3,833,028	2,506,080	6,339,108	1,404,893	1,330,070	2,734,963
3	589000	Rent	0	138,020	138,020	0	90,166	90,166	0	47,854	47,854
		MAINTENANCE:									
3	590000	Supervision & Engineering	512,783	1,035,127	1,547,910	153,227	676,228	829,455	359,556	358,899	718,455
3	591000	Structures	535,609	12,146	547,755	244,321	7,935	252,256	291,288	4,211	295,499
3	592000	Station Equipment	803,165	70,890	874,055	510,304	46,311	556,615	292,861	24,579	317,440
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	24,836,392	0	24,836,392	15,315,946	0	15,315,946	9,520,446	0	9,520,446
3	594000	Underground Lines	865,913	0	865,913	597,244	0	597,244	268,669	0	268,669
3	595000	Line Transformers	608,617	0	608,617	513,691	0	513,691	94,926	0	94,926
3	596000	Street Light & Signal System Maintenance Exp	118,387	0	118,387	92,901	0	92,901	25,486	0	25,486
3	597000	Meters	55,055	0	55,055	47,443	0	47,443	7,612	0	7,612
3	598000	Miscellaneous Distribution Expense	309,641	884,683	1,194,324	213,256	577,946	791,202	96,385	306,737	403,122
		TOTAL DISTRIBUTION OPERATING EXP	43,151,938	10,111,510	53,263,448	28,190,143	6,605,649	34,795,792	14,961,795	3,505,861	18,467,656
E-DEPX		Depreciation Expense-Distribution	57,536,060	85,395	57,621,455	37,800,027	55,787	37,855,814	19,736,033	29,608	19,765,641
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,446	0	114,446	114,446	0	114,446	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,292,322	0	56,292,322	50,434,978	0	50,434,978	5,857,344	0	5,857,344
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	113,942,828	85,395	114,028,223	88,349,451	55,787	88,405,238	25,593,377	29,608	25,622,985
		TOTAL DISTRIBUTION EXPENSES	157,094,766	10,196,905	167,291,671	116,539,594	6,661,436	123,201,030	40,555,172	3,535,469	44,090,641

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	134,706	134,706	0	87,746	87,746	0	46,960	46,960
2	902000	Meter Reading Expenses	589,793	149,115	738,908	429,808	97,132	526,940	159,985	51,983	211,968
2	903XXX	Customer Records & Collection Expenses	931,830	7,350,262	8,282,092	436,456	4,787,887	5,224,343	495,374	2,562,375	3,057,749
2	904000	Uncollectible Accounts	(552,297)	2	(552,295)	(1,221,822)	1	(1,221,821)	669,525	1	669,526
2	905000	Misc Customer Accounts	0	231,895	231,895	0	151,054	151,054	0	80,841	80,841
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>969,326</b>	<b>7,865,980</b>	<b>8,835,306</b>	<b>(355,558)</b>	<b>5,123,820</b>	<b>4,768,262</b>	<b>1,324,884</b>	<b>2,742,160</b>	<b>4,067,044</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	32,242,742	213,227	32,455,969	23,086,115	138,894	23,225,009	9,156,627	74,333	9,230,960
2	909000	Advertising	246,499	641,275	887,774	200,285	417,720	618,005	46,214	223,555	269,769
2	910000	Misc Customer Service & Info Exp	0	244,275	244,275	0	159,118	159,118	0	85,157	85,157
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>32,489,241</b>	<b>1,098,777</b>	<b>33,588,018</b>	<b>23,286,400</b>	<b>715,732</b>	<b>24,002,132</b>	<b>9,202,841</b>	<b>383,045</b>	<b>9,585,886</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	108,830	0	108,830	108,830	0	108,830	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>108,830</b>	<b>0</b>	<b>108,830</b>	<b>108,830</b>	<b>0</b>	<b>108,830</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	763,800	30,660,971	31,424,771	558,835	20,525,374	21,084,209	204,965	10,135,597	10,340,562
4	921000	Office Supplies & Expenses	(1,626)	4,327,571	4,325,945	(1,969)	2,897,006	2,895,037	343	1,430,565	1,430,908
4	922000	Admin Exp Transferred--Credit	0	(100,730)	(100,730)	0	(67,432)	(67,432)	0	(33,298)	(33,298)
4	923000	Outside Services Employed	1,068,490	13,588,314	14,656,804	1,032,873	9,096,425	10,129,298	35,617	4,491,889	4,527,506
4	924000	Property Insurance Premium	0	2,533,107	2,533,107	0	1,695,738	1,695,738	0	837,369	837,369
4	925XXX	Injuries and Damages	3,369,761	7,218,725	10,588,486	2,310,174	4,832,431	7,142,605	1,059,587	2,386,294	3,445,881
4	926XXX	Employee Pensions and Benefits	12,324,725	25,267,296	37,592,021	8,326,316	16,914,686	25,241,002	3,998,409	8,352,610	12,351,019
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,857,076	4,461,888	7,318,964	2,033,633	2,873,456	4,907,089	823,443	1,588,432	2,411,875
4	930000	Miscellaneous General Expenses	227,237	5,006,916	5,234,153	202,367	3,351,780	3,554,147	24,870	1,655,136	1,680,006
4	931000	Rents	9,100	791,655	800,755	0	529,958	529,958	9,100	261,697	270,797
4	935000	Maintenance of General Plant	2,034,933	12,905,623	14,940,556	1,453,409	8,639,411	10,092,820	581,524	4,266,212	4,847,736
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>22,654,696</b>	<b>106,661,336</b>	<b>129,316,032</b>	<b>15,915,638</b>	<b>71,288,833</b>	<b>87,204,471</b>	<b>6,739,058</b>	<b>35,372,503</b>	<b>42,111,561</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended March 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,915,850	18,359,301	22,275,151	3,031,566	12,290,267	15,321,833	884,284	6,069,034	6,953,318
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,942,240	37,393,782	41,336,022	3,942,240	25,032,519	28,974,759	0	12,361,263	12,361,263
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	2,586,238	0	2,586,238	2,586,238	0	2,586,238	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,575,535	0	1,575,535	1,575,535	0	1,575,535	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	346,147	1,679,986	2,026,133	287,865	1,117,611	1,405,476	58,282	562,375	620,657
99	407314	Regulatory Debit - FISERVE Amortization	97,131	0	97,131	0	0	0	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	2,014,623	0	2,014,623	2,014,623	0	2,014,623	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	187,500	0	187,500	187,500	0	187,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(924,201)	0	(924,201)	(924,201)	0	(924,201)	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	(308,436)	0	(308,436)	(308,436)	0	(308,436)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	3,287,838	0	3,287,838	3,287,838	0	3,287,838	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(10,731,949)	0	(10,731,949)	(5,981,071)	0	(5,981,071)	(4,750,878)	0	(4,750,878)
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	(49,721)	0	(49,721)	(49,721)	0	(49,721)	0	0	0
99	407493	Amortization-Remand Residual Balance	(31,900)	0	(31,900)	(31,900)	0	(31,900)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,197,835	5,006,296	6,204,131	819,446	3,351,365	4,170,811	378,389	1,654,931	2,033,320
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,368,495)	63,160,149	61,791,654	4,765,320	42,274,085	47,039,405	(6,133,815)	20,886,064	14,752,249
		TOTAL ADMIN & GENERAL EXPENSES	21,286,201	169,821,485	191,107,686	20,680,958	113,562,918	134,243,876	605,243	56,258,567	56,863,810
		TOTAL EXPENSES BEFORE FIT	174,287,277	842,669,452	1,016,956,729	120,781,976	547,037,889	667,819,865	53,505,301	295,631,563	349,136,864
		NET OPERATING INCOME (LOSS) BEFORE FIT			140,859,280			103,493,945			37,365,335
E-FIT		FEDERAL INCOME TAX			(8,265,066)			(5,569,669)			(2,695,397)
E-FIT		DEFERRED FEDERAL INCOME TAX			(18,128,358)			(6,229,541)			(11,898,817)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			167,737,492			115,605,358			52,132,134

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers - AMA	100.000%	65.139%	34.861%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.328%	34.672%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	42,125	1,546,020	1,588,145	14,125	995,637	1,009,762	28,000	550,383	578,383
1	456010	Other Electric Rev-Financial	0	(49,358,834)	(49,358,834)	0	(31,787,089)	(31,787,089)	0	(17,571,745)	(17,571,745)
1	456015	Other Electric Rev-CT Fuel Sales	0	81,801,637	81,801,637	0	52,680,254	52,680,254	0	29,121,383	29,121,383
1	456016	Other Electric Rev-Resource Opt	0	3,710,671	3,710,671	0	2,389,672	2,389,672	0	1,320,999	1,320,999
1	456017	Other Electric Rev-Non Resource	0	121,486	121,486	0	78,237	78,237	0	43,249	43,249
1	456018	Other Electric Rev-Extraction	0	492,062	492,062	0	316,888	316,888	0	175,174	175,174
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,093	2,093	0	1,157	1,157
1	456030	Other Electric Rev-Clearwater	(165,008)	1,650,000	1,484,992	0	1,062,600	1,062,600	(165,008)	587,400	422,392
1	456050	Other Electric Rev-Attachment Fees	327,837	6,078	333,915	204,907	3,914	208,821	122,930	2,164	125,094
1	456100	Transmission Revenue of Others	0	31,458,491	31,458,491	0	20,259,268	20,259,268	0	11,199,223	11,199,223
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	1,215,612	1,215,612	0	782,854	782,854	0	432,758	432,758
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	(19,886,277)	0	(19,886,277)	(12,620,395)	0	(12,620,395)	(7,265,882)	0	(7,265,882)
1	456329	Amortization Res Decoupling Deferral	8,000,327	0	8,000,327	3,828,643	0	3,828,643	4,171,684	0	4,171,684
1	456338	Non-res Decoupling Deferred Rev	1,224,640	0	1,224,640	1,269,422	0	1,269,422	(44,782)	0	(44,782)
1	456339	Amortization Non-res Decoupling	(9,355,031)	0	(9,355,031)	(8,477,826)	0	(8,477,826)	(877,205)	0	(877,205)
1	456380	Other Electric Revenue-Clearwater	352,825	0	352,825	0	0	0	352,825	0	352,825
1	456700	Other Electric Rev-Low Voltage	192,313	0	192,313	129,522	0	129,522	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,381,647)	(4,381,647)	0	(2,821,781)	(2,821,781)	0	(1,559,866)	(1,559,866)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,381,647	4,381,647	0	2,821,781	2,821,781	0	1,559,866	1,559,866
1	456730	Other Elec Rev-Intraco Thermal	0	12,657,180	12,657,180	0	8,151,224	8,151,224	0	4,505,956	4,505,956
TOTAL ACCOUNT 456			(19,266,249)	88,007,181	68,740,932	(15,651,602)	56,676,624	41,025,022	(3,614,647)	31,330,557	27,715,910

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	173,242,722	173,242,722	0	111,568,313	111,568,313	0	61,674,409	61,674,409
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,435,217	1,435,217	0	924,280	924,280	0	510,937	510,937
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	10,602,057	0	10,602,057	0	0	0	10,602,057	0	10,602,057
1	555550	Non Monetary - Exchange Power	0	(16,831)	(16,831)	0	(10,839)	(10,839)	0	(5,992)	(5,992)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,057,576	4,057,576	0	2,613,079	2,613,079	0	1,444,497	1,444,497
1	555710	Intercompany Purchase	0	1,215,609	1,215,609	0	782,852	782,852	0	432,757	432,757
1	555740	Purchased Power - EIM	0	17,094,789	17,094,789	0	11,009,044	11,009,044	0	6,085,745	6,085,745
TOTAL ACCOUNT 555			10,602,057	197,029,082	207,631,139	0	126,886,729	126,886,729	10,602,057	70,142,353	80,744,410

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	33,053	6,354,227	6,387,280	33,053	4,092,122	4,125,175	0	2,262,105	2,262,105
1	557010	Other Power Supply Expense - Financial	0	(13,358,906)	(13,358,906)	0	(8,603,135)	(8,603,135)	0	(4,755,771)	(4,755,771)
1	557018	Merchandise Processing Fee	0	47,986	47,986	0	30,903	30,903	0	17,083	17,083
1	557150	Fuel - Economic Dispatch	0	36,826,213	36,826,213	0	23,716,081	23,716,081	0	13,110,132	13,110,132
1	557160	Power Supply Expense - Miscellaneous	0	684,245	684,245	0	440,654	440,654	0	243,591	243,591
99	557161	Unbilled Add-Ons	296,661	0	296,661	456,135	0	456,135	(159,474)	0	(159,474)
1	557165	Other Resource Costs-CAISO Charges	0	550,429	550,429	0	354,476	354,476	0	195,953	195,953
1	557170	Broker Fees - Power	0	558,843	558,843	0	359,895	359,895	0	198,948	198,948
1	557171	REC Broker Fees	0	39,326	39,326	0	25,326	25,326	0	14,000	14,000
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,476,782	0	1,476,782	1,476,782	0	1,476,782	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	(46,225,898)	0	(46,225,898)	(46,225,898)	0	(46,225,898)	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	(794,291)	0	(794,291)	(794,291)	0	(794,291)	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	985,810	0	985,810	985,810	0	985,810	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,832,535)	0	(2,832,535)	(2,832,535)	0	(2,832,535)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(19,471,445)	0	(19,471,445)	0	0	0	(19,471,445)	0	(19,471,445)
99	557390	Idaho PCA Amortization	6,429,819	0	6,429,819	0	0	0	6,429,819	0	6,429,819
1	557395	Optional Renewable Power Expense Offset	0	1,745	1,745	0	1,124	1,124	0	621	621
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,748,238	5,748,238	0	3,701,865	3,701,865	0	2,046,373	2,046,373
1	557711	Turbine Gas Bookout Offset	0	(5,748,238)	(5,748,238)	0	(3,701,865)	(3,701,865)	0	(2,046,373)	(2,046,373)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,814,539	51,814,539	0	33,368,563	33,368,563	0	18,445,976	18,445,976
TOTAL ACCOUNT 557			(59,283,366)	83,518,647	24,235,281	(46,403,446)	53,786,009	7,382,563	(12,879,920)	29,732,638	16,852,718

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	239,264	213,227	452,491	163,136	138,894	302,030	76,128	74,333	150,461
99	908600	Public Purpose Tariff Rider Expense Offset	32,059,431	0	32,059,431	22,797,107	0	22,797,107	9,262,324	0	9,262,324
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(246,731)	0	(246,731)	(64,906)	0	(64,906)	(181,825)	0	(181,825)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>32,242,742</b>	<b>213,227</b>	<b>32,455,969</b>	<b>23,086,115</b>	<b>138,894</b>	<b>23,225,009</b>	<b>9,156,627</b>	<b>74,333</b>	<b>9,230,960</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.139%	34.861%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.26%	55.26%
2	Cost of Debt		4.621%	4.625%
	Total Weighted Cost		2.554%	2.556%
E-APL	Net Rate Base	3,087,405,314	2,068,085,593	1,019,319,721
	Interest Deduction for FIT Calculation	78,872,718	52,818,906	26,053,812
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,157,816,009	771,313,810	386,502,199
E-OPS	Less: Operating & Maintenance Expense	770,151,936	485,227,165	284,924,771
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	162,955,486	114,235,674	48,719,812
E-OTX	Less: Taxes Other than FIT	83,849,307	68,357,026	15,492,281
	Net Operating Income Before FIT	140,859,280	103,493,945	37,365,335
E-INT	Less: Interest Expense	78,872,718	52,818,906	26,053,812
E-OTX	Less: ID ITC Deferred & Amortization	(8,881)	0	(8,881)
E-SCM	Plus: Schedule M Adjustments	(101,335,139)	(77,197,271)	(24,137,868)
	Taxable Net Operating Income	(39,357,458)	(26,522,232)	(12,835,226)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(8,265,066)	(5,569,669)	(2,695,397)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(8,265,066)	(5,569,669)	(2,695,397)
E-DTE	Deferred FIT	13,230,465	11,118,714	2,111,751
E-DTE	Customer Tax Credit Amortization	(31,358,823)	(17,348,255)	(14,010,568)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(26,878,212)	(12,111,413)	(14,766,799)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	82,230,131	107,991,141	190,221,272	57,022,816	70,983,027	128,005,843	25,207,315	37,008,114	62,215,429	
12	997001 Contributions In Aid of Construction	0	14,451,654	14,451,654	0	9,613,963	9,613,963	0	4,837,691	4,837,691	
12	997002 Injuries and Damages	0	198,539	198,539	0	132,078	132,078	0	66,461	66,461	
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	883,597	883,597	0	587,813	587,813	0	295,784	295,784	
99	997007 Idaho PCA	(13,932,946)	0	(13,932,946)	0	0	0	(13,932,946)	0	(13,932,946)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	353,512	353,512	0	235,174	235,174	0	118,338	118,338	
99	997018 DSM Tariff Rider	2,885,419	0	2,885,419	(158,465)	0	(158,465)	3,043,884	0	3,043,884	
12	997020 FAS87 Current Pension Accrual	0	(1,143,268)	(1,143,268)	0	(760,559)	(760,559)	0	(382,709)	(382,709)	
12	997027 Uncollectibles	(475,889)	(3,191,420)	(3,667,309)	(1,440,418)	(2,123,092)	(3,563,510)	964,529	(1,068,328)	(103,799)	
99	997031 Decoupling Mechanism	20,016,341	0	20,016,341	16,000,156	0	16,000,156	4,016,185	0	4,016,185	
12	997032 Interest Rate Swaps	0	9,660,902	9,660,902	0	6,426,915	6,426,915	0	3,233,987	3,233,987	
99	997033 BPA Residential Exchange	(404,476)	0	(404,476)	(369,936)	0	(369,936)	(34,540)	0	(34,540)	
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0	
99	997035 Leases	0	51,178	51,178	0	34,260	34,260	0	16,918	16,918	
99	997043 Washington Deferred Power Costs	(45,543,190)	0	(45,543,190)	(45,543,190)	0	(45,543,190)	0	0	0	
12	997044 Non-Monetary Power Costs	0	(16,830)	(16,830)	0	(11,196)	(11,196)	0	(5,634)	(5,634)	
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	(6,348,293)	(6,348,293)	0	(4,223,202)	(4,223,202)	0	(2,125,091)	(2,125,091)	
12	997049 Tax Depreciation	0	(171,417,890)	(171,417,890)	0	(114,035,751)	(114,035,751)	0	(57,382,139)	(57,382,139)	
99	997058 Colstrip Community Fund	187,500	0	187,500	187,500	0	187,500	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	588,138	588,138	0	295,948	295,948	
99	997065 Amortization - Unbilled Revenue Add-Ins	197,746	0	197,746	511,322	0	511,322	(313,576)	0	(313,576)	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	24,331,675	24,331,675	0	16,186,647	16,186,647	0	8,145,028	8,145,028	
12	997081 Deferred Compensation	0	(17,278)	(17,278)	0	(11,494)	(11,494)	0	(5,784)	(5,784)	
4	997082 Meal Disallowances	0	320,278	320,278	0	214,404	214,404	0	105,874	105,874	
12	997083 Paid Time Off	0	590,805	590,805	0	393,033	393,033	0	197,772	197,772	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	569,996	0	569,996	0	0	0	569,996	0	569,996	
99	997095 WA REC Deferral	(1,846,725)	0	(1,846,725)	(1,846,725)	0	(1,846,725)	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,767	21,767	0	10,953	10,953	
99	997098 Provision for Rate Refund	(31,900)	0	(31,900)	(31,900)	0	(31,900)	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(176,005)	(176,005)	0	(117,087)	(117,087)	0	(58,918)	(58,918)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(77,057,535)	(77,057,535)	0	(51,262,525)	(51,262,525)	0	(25,795,010)	(25,795,010)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	(16,207,525)	0	(16,207,525)	(16,207,525)	0	(16,207,525)	0	0	0	
99	997110 FISERVE	97,131	504,164	601,295	0	335,395	335,395	97,131	168,769	265,900	
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,367)	(106,367)	0	(53,524)	(53,524)	
12	997114 AFUDC Debt CWIP	0	(1,599,824)	(1,599,824)	0	(1,064,283)	(1,064,283)	0	(535,541)	(535,541)	
99	997115 AFUDC Equity DFIT Deferral	(924,201)	0	(924,201)	(924,201)	0	(924,201)	0	0	0	
99	997117 Colstrip Plant Adjustment	(5,253,123)	0	(5,253,123)	(3,548,025)	0	(3,548,025)	(1,705,098)	0	(1,705,098)	
99	997119 AFUDC Tax CPI	0	9,412,445	9,412,445	0	6,261,629	6,261,629	0	3,150,816	3,150,816	
99	997120 Transportation Tax Disallowance	0	62,154	62,154	0	41,348	41,348	0	20,806	20,806	

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>		<b>E-SCM-12A</b>
For Twelve Months Ended March 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(308,436)	0	(308,436)	(308,436)	0	(308,436)	0	0	0
99	997123	EIM Deferred O&M	45,555	0	45,555	0	0	0	45,555	0	45,555
99	997125	COVID-19	3,287,838	0	3,287,838	3,287,838	0	3,287,838	0	0	0
99	997126	Prepaid Expenses	0	(670,767)	(670,767)	0	(446,228)	(446,228)	0	(224,539)	(224,539)
99	997127	CARES Act SS Deferral	0	(1,451,414)	(1,451,414)	0	(965,553)	(965,553)	0	(485,861)	(485,861)
99	997128	Meters Expensed	0	(2,641,834)	(2,641,834)	0	(1,757,480)	(1,757,480)	0	(884,354)	(884,354)
99	997129	Mixed Service Costs (IDD#5)	0	(25,675,000)	(25,675,000)	0	(17,080,294)	(17,080,294)	0	(8,594,706)	(8,594,706)
99	997130	Wild Fire Resiliency Deferral	(8,855,138)	0	(8,855,138)	(4,104,260)	0	(4,104,260)	(4,750,878)	0	(4,750,878)
99	997132	Battery Storage Deferral	382,489	0	382,489	382,489	0	382,489	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	953,794	0	953,794	953,794	0	953,794	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	347,000	0	347,000	347,000	0	347,000	0	0	0
99	997137	CEIP	(175,265)	0	(175,265)	(175,265)	0	(175,265)	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	113,545	113,545	0	75,536	75,536	0	38,009	38,009
99	997140	Insurance Balancing	(49,721)	0	(49,721)	(49,721)	0	(49,721)	0	0	0
99	997141	CCA	2,652,537	0	2,652,537	0	0	0	2,652,537	0	2,652,537
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>20,389,715</b>	<b>(121,724,854)</b>	<b>(101,335,139)</b>	<b>4,636,713</b>	<b>(81,833,984)</b>	<b>(77,197,271)</b>	<b>15,753,002</b>	<b>(39,890,870)</b>	<b>(24,137,868)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.525%	33.475%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended March 31, 2023  
Average of Monthly Averages Basis

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

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	7,292,234	7,292,234	0	4,851,159	4,851,159	0	2,441,075	2,441,075
99	410100	Deferred Federal Income Tax Expense - Washington	13,132,777	0	13,132,777	13,132,777	0	13,132,777	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,501,191	0	3,501,191	0	0	0	3,501,191	0	3,501,191
	410100	Total	16,633,968	7,292,234	23,926,202	13,132,777	4,851,159	17,983,936	3,501,191	2,441,075	5,942,266
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,085,556)	(10,085,556)	0	(6,709,335)	(6,709,335)	0	(3,376,221)	(3,376,221)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,127,230)	0	(2,127,230)	(2,127,230)	0	(2,127,230)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,515,786)	0	(1,515,786)	0	0	0	(1,515,786)	0	(1,515,786)
	411100	Total	(3,643,016)	(10,085,556)	(13,728,572)	(2,127,230)	(6,709,335)	(8,836,565)	(1,515,786)	(3,376,221)	(4,892,007)
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	1,971,343	0	1,971,343	1,971,343	0	1,971,343	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,061,492	0	1,061,492	0	0	0	1,061,492	0	1,061,492
	410193	Total	3,032,835	0	3,032,835	1,971,343	0	1,971,343	1,061,492	0	1,061,492
Total Deferred Federal Income Tax Expense			16,023,787	(2,793,322)	13,230,465	12,976,890	(1,858,176)	11,118,714	3,046,897	(935,146)	2,111,751
99	411193	Customer Tax Credit Amortization - Washington	(17,348,255)	0	(17,348,255)	(17,348,255)	0	(17,348,255)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(14,010,568)	0	(14,010,568)	0	0	0	(14,010,568)	0	(14,010,568)
	411193	Total	(31,358,823)	0	(31,358,823)	(17,348,255)	0	(17,348,255)	(14,010,568)	0	(14,010,568)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		66.525%		33.475%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	59,725	59,725	0	38,463	38,463	0	21,262	21,262
1	408140	State Kwh Generation Tax	0	1,476,957	1,476,957	0	951,160	951,160	0	525,797	525,797
1	408150	R&P Property Tax--Production	0	14,847,106	14,847,106	0	9,561,536	9,561,536	0	5,285,570	5,285,570
1	408180	R&P Property Tax--Transmission	0	4,948,893	4,948,893	0	3,187,087	3,187,087	0	1,761,806	1,761,806
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>21,352,854</b>	<b>21,352,854</b>	<b>0</b>	<b>13,751,237</b>	<b>13,751,237</b>	<b>0</b>	<b>7,601,617</b>	<b>7,601,617</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	23,906,807	0	23,906,807	23,906,705	0	23,906,705	102	0	102
99	408120	Municipal Occupation & License Tax	24,289,696	0	24,289,696	20,551,387	0	20,551,387	3,738,309	0	3,738,309
99	408160	Miscellaneous State or Local Tax--WA & ID	120	0	120	0	0	0	120	0	120
99	408170	R&P Property Tax--Distribution	8,104,589	0	8,104,589	5,976,886	0	5,976,886	2,127,703	0	2,127,703
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	(27,612)	0	(27,612)	0	0	0	(27,612)	0	(27,612)
<b>TOTAL DISTRIBUTION</b>			<b>56,292,322</b>	<b>0</b>	<b>56,292,322</b>	<b>50,434,978</b>	<b>0</b>	<b>50,434,978</b>	<b>5,857,344</b>	<b>0</b>	<b>5,857,344</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,197,835	5,006,296	6,204,131	819,446	3,351,365	4,170,811	378,389	1,654,931	2,033,320
<b>TOTAL A&amp;G</b>			<b>1,197,835</b>	<b>5,006,296</b>	<b>6,204,131</b>	<b>819,446</b>	<b>3,351,365</b>	<b>4,170,811</b>	<b>378,389</b>	<b>1,654,931</b>	<b>2,033,320</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>57,490,157</b>	<b>26,359,150</b>	<b>83,849,307</b>	<b>51,254,424</b>	<b>17,102,602</b>	<b>68,357,026</b>	<b>6,235,733</b>	<b>9,256,548</b>	<b>15,492,281</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,400,000	7,400,000	0	4,765,600	4,765,600	0	2,634,400	2,634,400
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,288,000	1,288,000	0	712,000	712,000
1	182333	CDA Settlement Costs	0	1,023,846	1,023,846	0	659,357	659,357	0	364,489	364,489
1	182381	CDA Settlement Past Storage	0	27,664,513	27,664,513	0	17,815,946	17,815,946	0	9,848,567	9,848,567
1	302000	Franchises & Consents	2,713,780	44,049,218	46,762,998	2,713,780	28,367,696	31,081,476	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,033	16,513,749	319,716	10,539,901	10,859,617	0	5,654,132	5,654,132
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,716,562	114,534,041	118,250,603	3,716,562	76,672,523	80,389,085	0	37,861,518	37,861,518
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	14,848,374	14,848,374	0	9,939,947	9,939,947	0	4,908,427	4,908,427
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,722,716	7,722,716	0	5,169,818	5,169,818	0	2,552,898	2,552,898
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	241,132	16,356,475	16,115,343	161,421	16,276,764	0	79,711	79,711
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	8,329,957	8,329,957	0	5,576,323	5,576,323	0	2,753,634	2,753,634
		TOTAL INTANGIBLE PLANT	22,865,401	333,297,809	356,163,210	22,865,401	220,729,923	243,595,324	0	112,567,886	112,567,886
		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	111,598,219	29,000,000	140,598,219	72,915,518	18,676,000	91,591,518	38,682,701	10,324,000	49,006,701
1	312000	Boiler Plant	145,311,710	62,880,792	208,192,502	93,308,880	40,495,230	133,804,110	52,002,830	22,385,562	74,388,392
1	313000	Generators	(31,753)	0	(31,753)	(21,038)	0	(21,038)	(10,715)	0	(10,715)
1	314000	Turbogenerator Units	39,375,914	18,589,251	57,965,165	25,740,615	11,971,478	37,712,093	13,635,299	6,617,773	20,253,072
1	315000	Accessory Electric Equipment	18,067,209	12,500,044	30,567,253	11,805,055	8,050,028	19,855,083	6,262,154	4,450,016	10,712,170
1	316000	Miscellaneous Power Plant Equipment	14,625,808	2,476,959	17,102,767	9,558,771	1,595,162	11,153,933	5,067,037	881,797	5,948,834
		TOTAL STEAM PRODUCTION PLANT	328,947,107	129,304,628	458,251,735	213,307,801	83,272,181	296,579,982	115,639,306	46,032,447	161,671,753
		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	110,288,154	110,288,154	0	71,025,571	71,025,571	0	39,262,583	39,262,583
1	332XXX	Reservoirs, Dams, & Waterways	0	248,060,829	248,060,829	0	159,751,174	159,751,174	0	88,309,655	88,309,655
1	333000	Waterwheels, Turbines, & Generators	0	235,544,056	235,544,056	0	151,690,372	151,690,372	0	83,853,684	83,853,684
1	334000	Accessory Electric Equipment	0	84,606,141	84,606,141	0	54,486,355	54,486,355	0	30,119,786	30,119,786
1	335XXX	Miscellaneous Power Plant Equipment	0	13,430,797	13,430,797	0	8,649,433	8,649,433	0	4,781,364	4,781,364
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,349,705	2,349,705	0	1,298,905	1,298,905
		TOTAL HYDRAULIC PRODUCTION PLANT	0	761,467,565	761,467,565	0	490,385,112	490,385,112	0	271,082,453	271,082,453
		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	17,507,719	17,507,719	0	11,274,971	11,274,971	0	6,232,748	6,232,748
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,261	21,070,261	0	13,569,248	13,569,248	0	7,501,013	7,501,013
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	239,717,661	239,717,661	0	154,378,174	154,378,174	0	85,339,487	85,339,487
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	25,666,679	25,666,679	0	16,529,341	16,529,341	0	9,137,338	9,137,338
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	1,642,419	1,642,419	0	1,057,718	1,057,718	0	584,701	584,701
		TOTAL OTHER PRODUCTION PLANT	0	328,159,171	328,159,171	0	211,334,506	211,334,506	0	116,824,665	116,824,665
		TOTAL PRODUCTION PLANT	328,947,107	1,218,931,364	1,547,878,471	213,307,801	784,991,799	998,299,600	115,639,306	433,939,565	549,578,871



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,320,419	29,948,777	410,632	18,882,350	19,292,982	217,726	10,438,069	10,655,795	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	30,342	30,790,423	30,820,765	19,882	19,829,032	19,848,914	10,460	10,961,391	10,971,851	
1	353XXX	Station Equipment	12,729,526	346,178,213	358,907,739	8,320,869	222,938,769	231,259,638	4,408,657	123,239,444	127,648,101	
1	354000	Towers & Fixtures	16,015,965	1,167,385	17,183,350	10,466,487	751,796	11,218,283	5,549,478	415,589	5,965,067	
1	355000	Poles & Fixtures	5,418	347,047,298	347,052,716	3,541	223,498,460	223,502,001	1,877	123,548,838	123,550,715	
1	356000	Overhead Conductors & Devices	12,553,281	167,879,944	180,433,225	8,203,625	108,114,684	116,318,309	4,349,656	59,765,260	64,114,916	
1	357000	Underground Conduit	0	3,231,516	3,231,516	0	2,081,096	2,081,096	0	1,150,420	1,150,420	
1	358000	Underground Conductors & Devices	0	6,777,982	6,777,982	0	4,365,020	4,365,020	0	2,412,962	2,412,962	
1	359000	Roads & Trails	78,834	2,523,102	2,601,936	51,518	1,624,878	1,676,396	27,316	898,224	925,540	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>42,041,724</b>	<b>934,916,282</b>	<b>976,958,006</b>	<b>27,476,554</b>	<b>602,086,085</b>	<b>629,562,639</b>	<b>14,565,170</b>	<b>332,830,197</b>	<b>347,395,367</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	11,987,760	0	11,987,760	10,517,206	0	10,517,206	1,470,554	0	1,470,554	
99	360400	Land Easements	3,989,544	0	3,989,544	1,353,952	0	1,353,952	2,635,592	0	2,635,592	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,432,720	0	28,432,720	20,760,403	0	20,760,403	7,672,317	0	7,672,317	
3	362000	Station Equipment	160,376,594	3,186,413	163,563,007	106,701,919	2,081,620	108,783,539	53,674,675	1,104,793	54,779,468	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	530,427,293	0	530,427,293	350,032,226	0	350,032,226	180,395,067	0	180,395,067	
99	365000	Overhead Conductors & Devices	335,447,510	0	335,447,510	209,566,283	0	209,566,283	125,881,227	0	125,881,227	
99	366000	Underground Conduit	152,983,024	0	152,983,024	100,718,385	0	100,718,385	52,264,639	0	52,264,639	
99	367000	Underground Conductors & Devices	268,965,904	0	268,965,904	180,249,674	0	180,249,674	88,716,230	0	88,716,230	
99	368000	Line Transformers	321,655,246	0	321,655,246	222,145,115	0	222,145,115	99,510,131	0	99,510,131	
99	369XXX	Services	211,347,795	0	211,347,795	137,874,157	0	137,874,157	73,473,638	0	73,473,638	
99	371XXX	Installations on Customers' Premises	6,182,849	0	6,182,849	6,182,849	0	6,182,849	0	0	0	
99	370XXX	Meters	86,110,058	0	86,110,058	61,413,000	0	61,413,000	24,697,058	0	24,697,058	
99	373XXX	Street Light & Signal Systems	77,100,807	0	77,100,807	49,960,701	0	49,960,701	27,140,106	0	27,140,106	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,195,374,954</b>	<b>3,186,413</b>	<b>2,198,561,367</b>	<b>1,457,475,870</b>	<b>2,081,620</b>	<b>1,459,557,490</b>	<b>737,899,084</b>	<b>1,104,793</b>	<b>739,003,877</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,504,302	9,349,768	10,854,070	804,735	6,259,015	7,063,750	699,567	3,090,753	3,790,320	
4	390XXX	Structures & Improvements	26,759,109	108,331,692	135,090,801	17,737,153	72,520,485	90,257,638	9,021,956	35,811,207	44,833,163	
4	391XXX	Office Furniture & Equipment	5,061,162	51,439,649	56,500,811	5,045,742	34,435,244	39,480,986	15,420	17,004,405	17,019,825	
4	392XXX	Transportation Equipment	40,492,672	29,659,385	70,152,057	27,534,783	19,854,882	47,389,665	12,957,889	9,804,503	22,762,392	
4	393000	Stores Equipment	626,110	4,061,011	4,687,121	433,843	2,718,563	3,152,406	192,267	1,342,448	1,534,715	
4	394000	Tools, Shop & Garage Equipment	2,508,575	17,783,995	20,292,570	1,336,992	11,905,140	13,242,132	1,171,583	5,878,855	7,050,438	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	415,279	3,783,916	4,199,195	399,488	2,533,067	2,932,555	15,791	1,250,849	1,266,640	
4	396XXX	Power Operated Equipment	22,167,728	7,836,081	30,003,809	13,372,678	5,245,708	18,618,386	8,795,050	2,590,373	11,385,423	
4	397XXX	Communications Equipment	32,385,517	93,351,906	125,737,423	22,980,415	62,492,566	85,472,981	9,405,102	30,859,340	40,264,442	
4	398000	Miscellaneous Equipment	13,459	815,181	828,640	0	545,707	545,707	13,459	269,474	282,933	
		<b>TOTAL GENERAL PLANT</b>	<b>131,933,913</b>	<b>326,529,371</b>	<b>458,463,284</b>	<b>89,645,829</b>	<b>218,588,558</b>	<b>308,234,387</b>	<b>42,288,084</b>	<b>107,940,813</b>	<b>150,228,897</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,721,163,099</b>	<b>2,816,861,239</b>	<b>5,538,024,338</b>	<b>1,810,771,455</b>	<b>1,828,477,985</b>	<b>3,639,249,440</b>	<b>910,391,644</b>	<b>988,383,254</b>	<b>1,898,774,898</b>	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(277,836,648)	(77,086,699)	(354,923,347)	(183,143,690)	(49,643,834)	(232,787,524)	(94,692,958)	(27,442,865)	(122,135,823)	
E-ADEP		Hydro Production Plant	0	(184,929,596)	(184,929,596)	0	(119,094,660)	(119,094,660)	0	(65,834,936)	(65,834,936)	
E-ADEP		Other Production Plant	0	(166,836,585)	(166,836,585)	0	(107,442,761)	(107,442,761)	0	(59,393,824)	(59,393,824)	
E-ADEP		Transmission Plant	(27,122,447)	(237,702,095)	(264,824,542)	(16,592,590)	(153,080,149)	(169,672,739)	(10,529,857)	(84,621,946)	(95,151,803)	
E-ADEP		Distribution Plant	(723,445,612)	(474,242)	(723,919,854)	(449,837,996)	(309,813)	(450,147,809)	(273,607,616)	(164,429)	(273,772,045)	
E-ADEP		General Plant	(53,402,233)	(113,370,861)	(166,773,094)	(34,235,875)	(75,893,856)	(110,129,731)	(19,166,358)	(37,477,005)	(56,643,363)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(1,081,806,940)</b>	<b>(780,400,078)</b>	<b>(1,862,207,018)</b>	<b>(683,810,151)</b>	<b>(505,465,073)</b>	<b>(1,189,275,224)</b>	<b>(397,996,789)</b>	<b>(274,935,005)</b>	<b>(672,931,794)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,176,528)	(18,176,528)	0	(11,705,684)	(11,705,684)	0	(6,470,844)	(6,470,844)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(431,037)	0	(431,037)	(431,037)	0	(431,037)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,568,281)	(3,568,281)	0	(2,385,909)	(2,385,909)	0	(1,182,372)	(1,182,372)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(13,084,983)	(113,381,196)	(126,466,179)	(13,084,983)	(75,900,774)	(88,985,757)	0	(37,480,422)	(37,480,422)	
E-AAAMT		General Plant - 390200, 396200	0	(1,054,198)	(1,054,198)	0	(705,712)	(705,712)	0	(348,486)	(348,486)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(13,516,020)</b>	<b>(136,180,203)</b>	<b>(149,696,223)</b>	<b>(13,516,020)</b>	<b>(90,698,079)</b>	<b>(104,214,099)</b>	<b>0</b>	<b>(45,482,124)</b>	<b>(45,482,124)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(1,095,322,960)</b>	<b>(916,580,281)</b>	<b>(2,011,903,241)</b>	<b>(697,326,171)</b>	<b>(596,163,152)</b>	<b>(1,293,489,323)</b>	<b>(397,996,789)</b>	<b>(320,417,129)</b>	<b>(718,413,918)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,625,840,139</b>	<b>1,900,280,958</b>	<b>3,526,121,097</b>	<b>1,113,445,284</b>	<b>1,232,314,833</b>	<b>2,345,760,117</b>	<b>512,394,855</b>	<b>667,966,125</b>	<b>1,180,360,980</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(536,033,240)	(536,033,240)	0	(356,596,113)	(356,596,113)	0	(179,437,127)	(179,437,127)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,016,147)	(53,016,147)	0	(35,490,599)	(35,490,599)	0	(17,525,548)	(17,525,548)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,345,614)	(3,345,614)	0	(2,239,654)	(2,239,654)	0	(1,105,960)	(1,105,960)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	209,100	209,100	0	139,978	139,978	0	69,122	69,122	
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	(5,809,548)	(5,809,548)	0	(3,741,349)	(3,741,349)	0	(2,068,199)	(2,068,199)	
1		ADFIT - CDA Settlement Costs (283333)	0	275,003	275,003	0	177,102	177,102	0	97,901	97,901	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(943,887)	(943,887)	0	(627,921)	(627,921)	0	(315,966)	(315,966)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(598,664,333)</b>	<b>(598,664,333)</b>	<b>0</b>	<b>(398,378,556)</b>	<b>(398,378,556)</b>	<b>0</b>	<b>(200,285,777)</b>	<b>(200,285,777)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,625,840,139</b>	<b>1,301,616,625</b>	<b>2,927,456,764</b>	<b>1,113,445,284</b>	<b>833,936,277</b>	<b>1,947,381,561</b>	<b>512,394,855</b>	<b>467,680,348</b>	<b>980,075,203</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.328%	34.672%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.525%	33.475%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,625,840,139	1,301,616,625	2,927,456,764	#####	833,936,277	1,947,381,561	512,394,855	467,680,348	980,075,203
OTHER ADJUSTMENTS									
4 Regulatory Asset - AFUDC (182332)	7,745,946	40,754,615	48,500,561	5,855,215	27,282,362	33,137,577	1,890,731	13,472,253	15,362,984
4 Accumulated Amortization - AFUDC (182318)	(1,593,606)	(5,457,843)	(7,051,449)	(1,276,507)	(3,653,644)	(4,930,151)	(317,099)	(1,804,199)	(2,121,298)
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)	2,188,306	0	2,188,306	0	0	0	2,188,306	0	2,188,306
99 ADFIT - Boulder Park Disallowed (190040)	86,456	0	86,456	0	0	0	86,456	0	86,456
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 (182312)	16,469,445	0	16,469,445	16,469,445	0	16,469,445	0	0	0
99 Regulatory Asset-Deferred AMI Costs (182337)	25,013,882	0	25,013,882	25,013,882	0	25,013,882	0	0	0
99 ADFIT-Deferred AMI Costs (283436)	(5,681,565)	0	(5,681,565)	(5,681,565)	0	(5,681,565)	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)	(4,029,140)	0	(4,029,140)	(1,286,018)	0	(1,286,018)	(2,743,122)	0	(2,743,122)
2 Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99 Regulatory Liability-Customer Tax Credit (254393)	(61,748,751)	0	(61,748,751)	(42,829,338)	0	(42,829,338)	(18,919,413)	0	(18,919,413)
99 ADFIT-Customer Tax Credit (190393)	12,967,238	0	12,967,238	8,994,161	0	8,994,161	3,973,077	0	3,973,077
99 Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,496,319)	0	(10,496,319)	(6,626,666)	0	(6,626,666)	(3,869,653)	0	(3,869,653)
99 Colstrip-Regulatory Asset (182327)	13,946,224	0	13,946,224	7,521,215	0	7,521,215	6,425,009	0	6,425,009
99 Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment ADFIT (190027)	1,128,796	0	1,128,796	1,028,495	0	1,028,495	100,301	0	100,301
99 Colstrip Reg Asset ADFIT (283376)	(1,955,539)	0	(1,955,539)	(1,318,613)	0	(1,318,613)	(636,926)	0	(636,926)
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)	(4,741,556)	0	(4,741,556)	(3,292,265)	0	(3,292,265)	(1,449,291)	0	(1,449,291)
99 Colstrip ARO Liability (230027)	(13,539,990)	0	(13,539,990)	(8,848,386)	0	(8,848,386)	(4,691,604)	0	(4,691,604)
99 Colstrip ARO ADFIT (190376)	2,843,398	0	2,843,398	1,858,161	0	1,858,161	985,237	0	985,237
99 Colstrip ARO ADFIT (283377)	(2,198,890)	0	(2,198,890)	(1,396,307)	0	(1,396,307)	(802,583)	0	(802,583)
99 Customer Deposits (235199)	(3,826)	0	(3,826)	(3,826)	0	(3,826)	0	0	0
C-WKC Working Capital	135,579,449	0	135,579,449	92,952,882	0	92,952,882	42,626,567	0	42,626,567
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	124,651,778	35,296,772	159,948,550	97,075,314	23,628,718	120,704,032	27,576,464	11,668,054	39,244,518
NET RATE BASE	1,750,491,917	1,336,913,397	3,087,405,314	#####	857,564,995	2,068,085,593	539,971,319	479,348,402	#####

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,737,256	3,737,256			3,737,256	3,737,256		2,406,793	2,406,793		1,330,463	1,330,463	
	Steam (ED-ID)	4,311,275	4,311,275		4,311,275	4,311,275	4,311,275				4,311,275		4,311,275	
	Steam (ED-WA)	11,614,368	11,614,368		11,614,368	11,614,368	11,614,368	11,614,368		11,614,368			11,614,368	
1	Hydro (ED-AN)	16,285,751	16,285,751			16,285,751	16,285,751		10,488,024	10,488,024		5,797,727	5,797,727	
1	Other (ED-AN)	10,986,654	10,986,654			10,986,654	10,986,654		7,075,405	7,075,405		3,911,249	3,911,249	
<b>Total Electric Production</b>		<b>46,935,304</b>	<b>46,935,304</b>			<b>15,925,643</b>	<b>31,009,661</b>	<b>46,935,304</b>	<b>11,614,368</b>	<b>19,970,222</b>	<b>31,584,590</b>	<b>4,311,275</b>	<b>11,039,439</b>	<b>15,350,714</b>
<b>Electric Transmission</b>														
1	ED-AN	19,243,930	19,243,930			19,243,930	19,243,930		12,393,091	12,393,091		6,850,839	6,850,839	
	ED-ID	275,722	275,722			275,722	275,722				275,722		275,722	
	ED-WA	520,168	520,168			520,168	520,168	520,168		520,168			520,168	
<b>Total Electric Transmissic</b>		<b>20,039,820</b>	<b>20,039,820</b>			<b>795,890</b>	<b>19,243,930</b>	<b>20,039,820</b>	<b>520,168</b>	<b>12,393,091</b>	<b>12,913,259</b>	<b>275,722</b>	<b>6,850,839</b>	<b>7,126,561</b>
<b>Electric Distribution</b>														
3	ED-AN	85,395	85,395				85,395	85,395		55,787	55,787		29,608	29,608
	ED-ID	19,736,033	19,736,033		19,736,033	19,736,033	19,736,033				19,736,033		19,736,033	
	ED-WA	37,800,027	37,800,027		37,800,027	37,800,027	37,800,027	37,800,027		37,800,027			37,800,027	
<b>Total Electric Distribution</b>		<b>57,621,455</b>	<b>57,621,455</b>			<b>57,536,060</b>	<b>85,395</b>	<b>57,621,455</b>	<b>37,800,027</b>	<b>55,787</b>	<b>37,855,814</b>	<b>19,736,033</b>	<b>29,608</b>	<b>19,765,641</b>
<b>Gas Underground Storage</b>														
	GD-AN	738,018		738,018										
	GD-OR	126,950				126,950								
<b>Total Gas Underground St</b>		<b>864,968</b>		<b>738,018</b>		<b>126,950</b>								
<b>Gas Distribution</b>														
	GD-AN	57,432		57,432										
	GD-ID	6,939,141		6,939,141										
	GD-WA	16,059,936		16,059,936										
	GD-OR	10,474,445				10,474,445								
<b>Total Gas Distribution</b>		<b>33,530,954</b>		<b>23,056,509</b>		<b>10,474,445</b>								
<b>General Plant</b>														
4	ED-AN	2,936,307	2,936,307				2,936,307	2,936,307		1,965,652	1,965,652		970,655	970,655
	ED-ID	515,882	515,882			515,882	515,882	515,882				515,882	515,882	
	ED-WA	1,302,854	1,302,854			1,302,854	1,302,854	1,302,854		1,302,854			1,302,854	
7,4	CD-AA	21,250,706	14,899,295	4,400,596	1,950,815		14,899,295	14,899,295		9,974,035	9,974,035		4,925,260	4,925,260
9,4	CD-AN	678,867	523,699	155,168			523,699	523,699		350,580	350,580		173,119	173,119
9	CD-ID	477,557	368,402	109,155		368,402	368,402	368,402				368,402	368,402	
9	CD-WA	2,240,919	1,728,712	512,207		1,728,712	1,728,712	1,728,712	1,728,712		1,728,712			1,728,712
8	GD-AA	369,142		254,837			254,837	254,837					114,305	114,305
	GD-AN	30,971		30,971			30,971	30,971						30,971
	GD-ID	39,614		39,614			39,614	39,614						39,614
	GD-WA	1,091,035		1,091,035			1,091,035	1,091,035						1,091,035
	GD-OR	211,379				211,379								211,379
<b>Total General Plant</b>		<b>31,145,233</b>	<b>22,275,151</b>	<b>6,593,583</b>	<b>2,276,499</b>	<b>3,915,850</b>	<b>18,359,301</b>	<b>22,275,151</b>	<b>3,031,566</b>	<b>12,290,267</b>	<b>15,321,833</b>	<b>884,284</b>	<b>6,069,034</b>	<b>6,953,318</b>
<b>Total Depreciation Expens</b>		<b>190,137,734</b>	<b>146,871,730</b>	<b>30,388,110</b>	<b>12,877,894</b>	<b>78,173,443</b>	<b>68,698,287</b>	<b>146,871,730</b>	<b>52,966,129</b>	<b>44,709,367</b>	<b>97,675,496</b>	<b>25,207,314</b>	<b>23,988,920</b>	<b>49,196,234</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expe	65.328%	34.672%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950		
1	Misc Intangible Plt (303000)	ED-AN	259,885	259,885		259,885	259,885		167,366	167,366		92,519	92,519		
<b>Total Production/Transmission</b>			<b>1,178,285</b>	<b>1,178,285</b>		<b>1,178,285</b>	<b>1,178,285</b>		<b>758,816</b>	<b>758,816</b>		<b>419,469</b>	<b>419,469</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	108,580	108,580		108,580	108,580		108,580	108,580					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
<b>Total Distribution</b>			<b>114,446</b>	<b>114,446</b>		<b>114,446</b>	<b>114,446</b>		<b>114,446</b>	<b>114,446</b>					
<b>General Plant - 303000</b>															
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702	96,146	96,146	
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833	2,672	2,672	
		GD-ID	14,795		14,795										
		GD-WA	24,862		24,862										
		GD-OR	7,701			7,701									
<b>Total General Plant - 303000</b>			<b>471,919</b>	<b>298,353</b>	<b>127,783</b>	<b>45,783</b>		<b>298,353</b>	<b>298,353</b>		<b>199,535</b>	<b>199,535</b>	<b>98,818</b>	<b>98,818</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	43,711,986	30,647,348	9,051,878	4,012,760		30,647,348	30,647,348		20,516,254	20,516,254	10,131,094	10,131,094	
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	3,718,025	2,868,196	849,829		2,868,196	2,868,196	2,868,196	2,868,196				0	
4		ED-AN	6,653,788	6,653,788				6,653,788	6,653,788		4,454,245	4,454,245	2,199,543	2,199,543	
		ED-ID	0	0				0	0		0	0	0	0	
		ED-WA	1,074,044	1,074,044			1,074,044	1,074,044	1,074,044	1,074,044					
8		GD-AA	86,989		60,053	26,936									
		GD-AN	0		0										
		GD-OR	29,973			29,973									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>55,394,902</b>	<b>41,336,022</b>	<b>9,989,211</b>	<b>4,069,669</b>		<b>3,942,240</b>	<b>37,393,782</b>	<b>41,336,022</b>	<b>3,942,240</b>	<b>25,032,519</b>	<b>28,974,759</b>	<b>0</b>	<b>12,361,263</b>
<b>Gas Underground Storage</b>															
		GD-AN	0		0										
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>									
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0	
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788	139,643	139,643	
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>422,431</b>	<b>422,431</b>		<b>282,788</b>	<b>282,788</b>	<b>139,643</b>	<b>139,643</b>	
<b>Total Amortization Expense</b>			<b>57,581,983</b>	<b>43,349,537</b>	<b>10,116,994</b>	<b>4,115,452</b>		<b>4,056,686</b>	<b>39,292,851</b>	<b>43,349,537</b>	<b>4,056,686</b>	<b>26,273,658</b>	<b>30,330,344</b>	<b>0</b>	<b>13,019,193</b>

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(77,086,699)	(77,086,699)			(77,086,699)	(77,086,699)		(49,643,834)	(49,643,834)		(27,442,865)	(27,442,865)	
	Steam (ED-ID)	(94,692,958)	(94,692,958)		(94,692,958)	(94,692,958)	(94,692,958)				(94,692,958)		(94,692,958)	
	Steam (ED-WA)	(183,143,690)	(183,143,690)		(183,143,690)	(183,143,690)	(183,143,690)							
1	Hydro (ED-AN)	(184,929,596)	(184,929,596)		(184,929,596)	(184,929,596)	(184,929,596)		(119,094,660)	(119,094,660)		(65,834,936)	(65,834,936)	
1	Other (ED-AN)	(166,836,585)	(166,836,585)		(166,836,585)	(166,836,585)	(166,836,585)		(107,442,761)	(107,442,761)		(59,393,824)	(59,393,824)	
<b>Total Electric Production</b>		<b>(706,689,528)</b>	<b>(706,689,528)</b>		<b>(277,836,648)</b>	<b>(428,852,880)</b>	<b>(706,689,528)</b>		<b>(183,143,690)</b>	<b>(276,181,255)</b>	<b>(459,324,945)</b>	<b>(94,692,958)</b>	<b>(152,671,625)</b>	<b>(247,364,583)</b>
<b>Electric Transmission</b>														
1	ED-AN	(237,702,095)	(237,702,095)			(237,702,095)	(237,702,095)		(153,080,149)	(153,080,149)		(84,621,946)	(84,621,946)	
	ED-ID	(10,529,857)	(10,529,857)		(10,529,857)	(10,529,857)	(10,529,857)				(10,529,857)		(10,529,857)	
	ED-WA	(16,592,590)	(16,592,590)		(16,592,590)	(16,592,590)	(16,592,590)		(16,592,590)	(16,592,590)				
<b>Total Electric Transmissic</b>		<b>(264,824,542)</b>	<b>(264,824,542)</b>		<b>(27,122,447)</b>	<b>(237,702,095)</b>	<b>(264,824,542)</b>		<b>(16,592,590)</b>	<b>(153,080,149)</b>	<b>(169,672,739)</b>	<b>(10,529,857)</b>	<b>(84,621,946)</b>	<b>(95,151,803)</b>
<b>Electric Distribution</b>														
3	ED-AN	(474,242)	(474,242)			(474,242)	(474,242)		(309,813)	(309,813)		(164,429)	(164,429)	
	ED-ID	(273,607,616)	(273,607,616)		(273,607,616)	(273,607,616)	(273,607,616)				(273,607,616)		(273,607,616)	
	ED-WA	(449,837,996)	(449,837,996)		(449,837,996)	(449,837,996)	(449,837,996)		(449,837,996)	(449,837,996)				
<b>Total Electric Distribution</b>		<b>(723,919,854)</b>	<b>(723,919,854)</b>		<b>(723,445,612)</b>	<b>(474,242)</b>	<b>(723,919,854)</b>		<b>(449,837,996)</b>	<b>(309,813)</b>	<b>(450,147,809)</b>	<b>(273,607,616)</b>	<b>(164,429)</b>	<b>(273,772,045)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(19,024,618)	(19,024,618)											
	GD-OR	(1,611,571)		(1,611,571)		(1,611,571)								
<b>Total Gas Underground St</b>		<b>(20,636,189)</b>		<b>(19,024,618)</b>		<b>(1,611,571)</b>								
<b>Gas Distribution</b>														
	GD-AN	(2,009,145)	(2,009,145)											
	GD-ID	(100,044,706)	(100,044,706)											
	GD-WA	(183,242,696)	(183,242,696)											
	GD-OR	(138,107,433)		(138,107,433)										
<b>Total Gas Distribution</b>		<b>(423,403,980)</b>		<b>(285,296,547)</b>		<b>(138,107,433)</b>								
<b>General Plant</b>														
4	ED-AN	(38,339,254)	(38,339,254)			(38,339,254)	(38,339,254)		(25,665,447)	(25,665,447)		(12,673,807)	(12,673,807)	
	ED-ID	(13,424,262)	(13,424,262)		(13,424,262)	(13,424,262)	(13,424,262)				(13,424,262)		(13,424,262)	
	ED-WA	(25,643,115)	(25,643,115)		(25,643,115)	(25,643,115)	(25,643,115)		(25,643,115)	(25,643,115)				
7,4	CD-AA	(97,679,770)	(68,485,241)	(20,227,526)	(8,967,003)	(68,485,241)	(68,485,241)		(45,846,075)	(45,846,075)		(22,639,166)	(22,639,166)	
9,4	CD-AN	(8,486,014)	(6,546,366)	(1,939,648)		(6,546,366)	(6,546,366)		(4,382,334)	(4,382,334)		(2,164,032)	(2,164,032)	
9	CD-ID	(7,443,444)	(5,742,096)	(1,701,348)		(5,742,096)	(5,742,096)				(5,742,096)		(5,742,096)	
9	CD-WA	(11,138,742)	(8,592,760)	(2,545,982)		(8,592,760)	(8,592,760)		(8,592,760)	(8,592,760)				
8	GD-AA	(2,458,737)		(1,697,389)	(761,348)									
	GD-AN	(3,887,315)		(3,887,315)										
	GD-ID	(2,430,494)		(2,430,494)										
	GD-WA	(12,305,434)		(12,305,434)										
	GD-OR	(5,635,023)		(5,635,023)										
<b>Total General Plant</b>		<b>(228,871,604)</b>	<b>(166,773,094)</b>	<b>(46,735,136)</b>	<b>(15,363,374)</b>	<b>(53,402,233)</b>	<b>(113,370,861)</b>	<b>(166,773,094)</b>	<b>(34,235,875)</b>	<b>(75,893,856)</b>	<b>(110,129,731)</b>	<b>(19,166,358)</b>	<b>(37,477,005)</b>	<b>(56,643,363)</b>
<b>Total Accumulated Depr</b>		<b>(2,368,345,697)</b>	<b>(1,862,207,018)</b>	<b>(351,056,301)</b>	<b>(155,082,378)</b>	<b>(1,081,806,940)</b>	<b>(780,400,078)</b>	<b>(1,862,207,018)</b>	<b>(683,810,151)</b>	<b>(505,465,073)</b>	<b>(1,189,275,224)</b>	<b>(397,996,789)</b>	<b>(274,935,005)</b>	<b>(672,931,794)</b>

Allocation Ratios:		Service -			Jurisdiction -		Washington		Idaho	
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%	35.600%		
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense	65.328%	34.672%		
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%		

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(15,422,154)	(15,422,154)		(15,422,154)	(15,422,154)		(9,931,867)	(9,931,867)		(5,490,287)	(5,490,287)	
1	Misc Intangible Plt (3030)	ED-AN	(2,754,374)	(2,754,374)		(2,754,374)	(2,754,374)		(1,773,817)	(1,773,817)		(980,557)	(980,557)	
<b>Total Production/Transmission</b>			<b>(18,176,528)</b>	<b>(18,176,528)</b>		<b>(18,176,528)</b>	<b>(18,176,528)</b>		<b>(11,705,684)</b>	<b>(11,705,684)</b>		<b>(6,470,844)</b>	<b>(6,470,844)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(366,366)	(366,366)		(366,366)	(366,366)	(366,366)		(366,366)				
	Misc Intangible Plt (3030)	ED-WA	(64,671)	(64,671)		(64,671)	(64,671)	(64,671)		(64,671)				
<b>Total Distribution</b>			<b>(431,037)</b>	<b>(431,037)</b>		<b>(431,037)</b>	<b>(431,037)</b>	<b>(431,037)</b>		<b>(431,037)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(4,932,081)	(3,457,981)	(1,021,335)	(452,765)	(3,457,981)	(3,457,981)		(2,314,876)	(2,314,876)	(1,143,105)	(1,143,105)	
9,1		CD-AN	(142,981)	(110,300)	(32,681)		(110,300)	(110,300)		(71,033)	(71,033)	(39,267)	(39,267)	
		GD-ID	(156,350)		(156,350)									
		GD-WA	(309,386)		(309,386)									
		GD-OR	(126,939)			(126,939)								
<b>Total General Plant - 303000</b>			<b>(5,667,737)</b>	<b>(3,568,281)</b>	<b>(1,519,752)</b>	<b>(579,704)</b>	<b>(3,568,281)</b>	<b>(3,568,281)</b>		<b>(2,385,909)</b>	<b>(2,385,909)</b>	<b>(1,182,372)</b>	<b>(1,182,372)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(143,008,729)	(100,266,280)	(29,614,248)	(13,128,201)	(100,266,280)	(100,266,280)		(67,121,256)	(67,121,256)	(33,145,024)	(33,145,024)	
9,4		CD-AN	(363,237)	(280,212)	(83,025)		(280,212)	(280,212)		(187,582)	(187,582)	(92,630)	(92,630)	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	(14,615,396)	(11,274,755)	(3,340,641)		(11,274,755)	(11,274,755)	(11,274,755)			0	0	
4		ED-AN	(12,834,704)	(12,834,704)			(12,834,704)	(12,834,704)		(8,591,936)	(8,591,936)	(4,242,768)	(4,242,768)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(1,810,228)	(1,810,228)			(1,810,228)	(1,810,228)	(1,810,228)					
8		GD-AA	(233,841)		(161,432)	(72,409)								
		GD-AN	0		0									
		GD-OR	(7,909)			(7,909)								
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(172,874,044)</b>	<b>(126,466,179)</b>	<b>(33,199,346)</b>	<b>(13,208,519)</b>	<b>(13,084,983)</b>	<b>(113,381,196)</b>	<b>(126,466,179)</b>	<b>(13,084,983)</b>	<b>(75,900,774)</b>	<b>(88,985,757)</b>	<b>0</b>	<b>(37,480,422)</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	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	(1,054,198)	(1,054,198)			(1,054,198)	(1,054,198)		(705,712)	(705,712)	(348,486)	(348,486)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0									
		GD-OR	0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(1,054,198)</b>	<b>(1,054,198)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,054,198)</b>	<b>(1,054,198)</b>	<b>0</b>	<b>(705,712)</b>	<b>(705,712)</b>	<b>0</b>	<b>(348,486)</b>
<b>Total Accumulated Amortization</b>			<b>(198,203,544)</b>	<b>(149,696,223)</b>	<b>(34,719,098)</b>	<b>(13,788,223)</b>	<b>(13,516,020)</b>	<b>(136,180,203)</b>	<b>(149,696,223)</b>	<b>(13,516,020)</b>	<b>(90,698,079)</b>	<b>(104,214,099)</b>	<b>0</b>	<b>(45,482,124)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,087,847	682,515	337,288	590,825	1,610,628	202,225	99,936	175,058	477,219	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,810,655</b>	<b>804,735</b>	<b>699,567</b>	<b>9,349,768</b>	<b>10,854,070</b>	<b>3,273,242</b>	<b>99,936</b>	<b>2,643,578</b>	<b>6,016,756</b>	<b>845,517</b>	<b>1,094,312</b>	<b>1,939,829</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,433,839	8,350,104	2,946,483	9,137,252	20,433,839	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,043,973	0	0	0	0	25,043,973	0	0	25,043,973	0	0	0
99	GD-OR / AS	4,272,112	0	0	0	0	0	0	0	4,272,112	0	4,272,112	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,675,174	0	0	90,917,858	90,917,858	0	0	26,853,135	26,853,135	0	11,904,181	11,904,181
9	CD-WA / ID / AN	30,772,856	9,387,049	6,075,473	8,276,582	23,739,104	2,781,325	1,800,126	2,452,301	7,033,752	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>210,197,954</b>	<b>17,737,153</b>	<b>9,021,956</b>	<b>108,331,692</b>	<b>135,090,801</b>	<b>27,825,298</b>	<b>1,800,126</b>	<b>29,305,436</b>	<b>58,930,860</b>	<b>4,272,112</b>	<b>11,904,181</b>	<b>16,176,293</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,945,210	872,456	7,798	2,064,956	2,945,210	0	0	0	0	0	0	0
99	GD-WA / ID / AN	206,212	0	0	0	0	206,212	0	0	206,212	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	252,391	0	0	0	0	0	0	174,238	174,238	0	78,153	78,153
7	CD-AA	70,069,582	0	0	49,127,185	49,127,185	0	0	14,510,009	14,510,009	0	6,432,388	6,432,388
9	CD-WA / ID / AN	5,740,528	4,173,286	7,622	247,508	4,428,416	1,236,519	2,258	73,335	1,312,112	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>79,226,032</b>	<b>5,045,742</b>	<b>15,420</b>	<b>51,439,649</b>	<b>56,500,811</b>	<b>1,442,731</b>	<b>2,258</b>	<b>14,757,582</b>	<b>16,202,571</b>	<b>12,109</b>	<b>6,510,541</b>	<b>6,522,650</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,343,395	25,920,701	12,094,783	21,327,911	59,343,395	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,103,207	0	0	0	0	9,967,282	3,407,200	2,728,725	16,103,207	0	0	0
99	GD-OR / AS	4,782,719	0	0	0	0	0	0	0	4,782,719	0	4,782,719	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,566,196	0	0	5,304,811	5,304,811	0	0	1,566,808	1,566,808	0	694,577	694,577
9	CD-WA / ID / AN	7,134,608	1,614,083	863,106	3,026,662	5,503,851	478,243	255,733	896,781	1,630,757	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>95,027,312</b>	<b>27,534,784</b>	<b>12,957,889</b>	<b>29,659,384</b>	<b>70,152,057</b>	<b>10,445,525</b>	<b>3,662,933</b>	<b>5,259,407</b>	<b>19,367,865</b>	<b>4,782,719</b>	<b>724,671</b>	<b>5,507,390</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	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	5,451,639	374,977	192,267	3,638,314	4,205,558	111,103	56,968	1,078,010	1,246,081	0	0	0	
		TOTAL ACCOUNT	6,180,090	433,843	192,267	4,061,011	4,687,121	333,456	56,968	1,080,603	1,471,027	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,920,740	1,317,339	423,517	6,179,884	7,920,740	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,522,622	0	0	0	0	2,629,402	405,575	487,645	3,522,622	0	0	0	
99		GD-OR / AS	1,019,523	0	0	0	0	0	0	0	0	1,019,523	0	1,019,523	
8		GD-AA	5,737,067	0	0	0	0	0	0	3,960,584	3,960,584	0	1,776,483	1,776,483	
7		CD-AA	15,426,169	0	0	10,815,596	10,815,596	0	0	3,194,451	3,194,451	0	1,416,122	1,416,122	
9		CD-WA / ID / AN	2,017,335	19,653	748,065	788,515	1,556,233	5,823	221,647	233,632	461,102	0	0	0	
		TOTAL ACCOUNT	35,643,456	1,336,992	1,171,582	17,783,995	20,292,569	2,635,225	627,222	7,876,312	11,138,759	1,019,523	3,192,605	4,212,128	
	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	3,178,662	399,488	15,791	2,763,383	3,178,662	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,455,574	0	0	1,020,532	1,020,532	0	0	301,420	301,420	0	133,622	133,622	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,086,515	399,488	15,791	3,783,915	4,199,194	106,253	0	556,859	663,112	18,586	205,623	224,209	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,505,675	13,122,670	8,405,305	6,977,700	28,505,675	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,113,991	0	0	0	0	2,512,217	781,185	820,589	4,113,991	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	1,461,710	250,008	389,745	487,854	1,127,607	74,076	115,479	144,548	334,103	0	0	0	
		TOTAL ACCOUNT	34,653,688	13,372,678	8,795,050	7,836,081	30,003,809	2,586,293	896,664	1,074,574	4,557,531	43,834	48,514	92,348	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	46,858,718	12,876,747	6,543,603	27,438,368	46,858,718	0	0	0	0	0	0	0
99	GD-WA / ID / AN	895,623	0	0	0	0	601,880	289,879	3,864	895,623	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	91,516,502	0	0	64,164,050	64,164,050	0	0	18,951,237	18,951,237	0	8,401,215	8,401,215
9	CD-WA/ ID / AN	19,074,518	10,103,668	2,861,499	1,749,488	14,714,655	2,993,655	847,845	518,363	4,359,863	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>159,343,285</b>	<b>22,980,415</b>	<b>9,405,102</b>	<b>93,351,906</b>	<b>125,737,423</b>	<b>3,595,535</b>	<b>1,137,724</b>	<b>19,641,425</b>	<b>24,374,684</b>	<b>754,626</b>	<b>8,476,552</b>	<b>9,231,178</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,531	0	6,846	277,685	284,531	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	704	0	0	0	0	0	0	486	486	0	218	218
7	CD-AA	759,553	0	0	532,538	532,538	0	0	157,288	157,288	0	69,727	69,727
9	CD-WA/ ID / AN	15,002	0	6,614	4,959	11,573	0	1,960	1,469	3,429	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,068,882</b>	<b>0</b>	<b>13,460</b>	<b>815,182</b>	<b>828,642</b>	<b>0</b>	<b>1,960</b>	<b>159,243</b>	<b>161,203</b>	<b>9,092</b>	<b>69,945</b>	<b>79,037</b>
	<b>TOTAL GENERAL PLANT</b>	<b>645,354,656</b>	<b>89,645,830</b>	<b>42,288,084</b>	<b>326,529,370</b>	<b>458,463,284</b>	<b>52,243,558</b>	<b>8,285,791</b>	<b>82,355,019</b>	<b>142,884,368</b>	<b>11,778,910</b>	<b>32,228,094</b>	<b>44,007,004</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,001,332	319,716	0	11,681,616	12,001,332	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,637,945</b>	<b>319,716</b>	<b>0</b>	<b>16,194,032</b>	<b>16,513,748</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	25,992,230	3,569,440	0	22,422,790	25,992,230	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	149,361	0	0	0	0	0	0	0	0	149,361	0	
8		GD-AA	436,744	0	0	0	0	0	0	301,506	301,506	0	135,238	
7		CD-AA	130,717,360	0	0	91,648,555	91,648,555	0	0	27,068,951	27,068,951	0	11,999,854	
9		CD-WA / ID / AN	790,504	147,122	0	462,697	609,819	43,591	0	137,094	180,685	0	0	
		<b>TOTAL ACCOUNT</b>	<b>158,086,199</b>	<b>3,716,562</b>	<b>0</b>	<b>114,534,042</b>	<b>118,250,604</b>	<b>43,591</b>	<b>0</b>	<b>27,507,551</b>	<b>27,551,142</b>	<b>149,361</b>	<b>12,135,092</b>	<b>12,284,453</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,224,413	0	0	3,224,413	3,224,413	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	16,579,132	0	0	11,623,961	11,623,961	0	0	3,433,207	3,433,207	0	1,521,964	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,803,545</b>	<b>0</b>	<b>0</b>	<b>14,848,374</b>	<b>14,848,374</b>	<b>0</b>	<b>0</b>	<b>3,433,207</b>	<b>3,433,207</b>	<b>0</b>	<b>1,521,964</b>	<b>1,521,964</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,722,717	0	0	7,722,717	7,722,717	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,722,717</b>	<b>0</b>	<b>0</b>	<b>7,722,717</b>	<b>7,722,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended March 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,467,720</b>	<b>20,467,720</b>	<b>0</b>	<b>0</b>	<b>6,045,264</b>	<b>6,045,264</b>	<b>0</b>	<b>2,679,907</b>	<b>2,679,907</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	343,924	0	0	241,132	241,132	0	0	71,220	71,220	0	31,572	31,572
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
		<b>TOTAL ACCOUNT</b>	<b>20,706,881</b>	<b>16,115,342</b>	<b>0</b>	<b>241,132</b>	<b>16,356,474</b>	<b>4,247,615</b>	<b>0</b>	<b>71,220</b>	<b>4,318,835</b>	<b>0</b>	<b>31,572</b>	<b>31,572</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	132,721	0	0	132,721	132,721	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	11,691,631	0	0	8,197,236	8,197,236	0	0	2,421,103	2,421,103	0	1,073,292	1,073,292
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>11,824,352</b>	<b>0</b>	<b>0</b>	<b>8,329,957</b>	<b>8,329,957</b>	<b>0</b>	<b>0</b>	<b>2,421,103</b>	<b>2,421,103</b>	<b>0</b>	<b>1,073,292</b>	<b>1,073,292</b>
	<b>TOTAL</b>		<b>366,134,986</b>	<b>20,151,620</b>	<b>0</b>	<b>251,160,233</b>	<b>271,311,853</b>	<b>5,313,800</b>	<b>771,517</b>	<b>61,138,322</b>	<b>67,223,639</b>	<b>575,312</b>	<b>27,024,182</b>	<b>27,599,494</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended March 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(74,700,469)	(52,373,993)	(15,468,973)	(6,857,503)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(832,419)	(642,153)	(190,266)	0
7	282919	CD-AA	(4,771,813)	(3,345,614)	(988,147)	(438,052)
7	283750	CD-AA	298,237	209,100	61,759	27,378
		Total	<u>(80,006,464)</u>	<u>(56,152,660)</u>	<u>(16,585,627)</u>	<u>(7,268,177)</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 March 31, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,968,537	5,968,537	0	0	0	0	5,968,537
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	387	387	0	0	0	0	387
7/4	154550 Supply Chain Average Cost Variance	0	0	(210)	(210)	0	0	0	0	(210)
7/4	154560 Supply Chain Invoice Price Variance	0	0	45	45	0	0	0	0	45
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	101,430,824	47,427,607	0	148,858,431	92,952,882	42,626,567	8,477,942	4,801,040	0
<b>TOTAL</b>		<b>101,430,824</b>	<b>47,427,607</b>	<b>5,968,759</b>	<b>154,827,190</b>	<b>92,952,882</b>	<b>42,626,567</b>	<b>8,477,942</b>	<b>4,801,040</b>	<b>5,968,759</b>

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South  
 70.112% 20.708% 9.180%

Idaho Idaho Oregon Gas  
 Electric Gas Oregon Gas  
 33.057% 28.254% 100.000%