

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	168,477,991	116,069,344	52,408,647
	Adjustments			
	Adjusted Net Operating Income (Loss)	168,477,991	116,069,344	52,408,647
E-APL	Electric Net Rate Base	3,225,431,135	2,155,656,904	1,069,774,231
	RATE OF RETURN	5.223%	5.384%	4.899%

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

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	3-01-2023 thru 03-31-2023	414,020 100.000%	269,612 65.121%	144,408 34.879%
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 Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		103,233,265	88,025,167	10,503,123	4,704,975
		Direct O & M Accts 500 - 894		71,769,262	48,332,811	15,977,494	7,458,957
		Direct O & M Accts 901 - 935		4,933,444	3,459,404	1,474,040	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		179,935,971	139,817,382	27,954,657	12,163,932
		Total		100.000%	77.704%	15.536%	6.760%
		Percentage					
		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	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant	3-01-2023 thru 03-31-2023	1,523,969,597	1,044,317,453	479,652,144	
		Percent		100.000%	68.526%	31.474%	
11		Book Depreciation	04-01-2022 thru 03-31-2023	146,871,733	97,675,497	49,196,236	
		Percent		100.000%	66.504%	33.496%	

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

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	3-01-2023 thru 03-31-2023	3,596,838,264 100.000%	2,392,290,748 66.511%	1,204,547,516 33.489%
13	E-PLT	Net Electric General Plant Percent	3-01-2023 thru 03-31-2023	293,716,908 100.000%	199,271,145 67.845%	94,445,763 32.155%
14		Net Allocated Schedule M's Percent	04-01-2022 thru 03-31-2023	-121,724,854 100.000%	-81,801,774 67.202%	-39,923,080 32.798%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	10,602,057	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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,925,643	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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2023	
Ending Balance 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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	134,706	134,706	0	87,722	87,722	0	46,984	46,984
2	902000	Meter Reading Expenses	589,793	149,116	738,909	429,808	97,106	526,914	159,985	52,010	211,995
2	903XXX	Customer Records & Collection Expenses	931,830	7,350,261	8,282,091	436,456	4,786,563	5,223,019	495,374	2,563,698	3,059,072
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	151,012	151,012	0	80,883	80,883
		TOTAL CUSTOMER ACCOUNTS EXPENSES	969,326	7,865,980	8,835,306	(355,558)	5,122,404	4,766,846	1,324,884	2,743,576	4,068,460
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	32,242,742	213,228	32,455,970	23,086,115	138,856	23,224,971	9,156,627	74,372	9,230,999
2	909000	Advertising	246,499	641,275	887,774	200,285	417,605	617,890	46,214	223,670	269,884
2	910000	Misc Customer Service & Info Exp	0	244,275	244,275	0	159,074	159,074	0	85,201	85,201
		TOTAL CUSTOMER SERVICE & INFO EXP	32,489,241	1,098,778	33,588,019	23,286,400	715,535	24,001,935	9,202,841	383,243	9,586,084
		SALES EXPENSES:									
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
		TOTAL SALES EXPENSES	108,830	0	108,830	108,830	0	108,830	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
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
		TOTAL ADMIN & GEN OPERATING EXP	22,654,696	106,661,336	129,316,032	15,915,638	71,288,833	87,204,471	6,739,058	35,372,503	42,111,561

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-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	1,679,987	2,026,134	287,865	1,117,376	1,405,241	58,282	562,611	620,893
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)	63,160,150	61,791,655	4,765,320	42,273,850	47,039,170	(6,133,815)	20,886,300	14,752,485
		TOTAL ADMIN & GENERAL EXPENSES	21,286,201	169,821,486	191,107,687	20,680,958	113,562,683	134,243,641	605,243	56,258,803	56,864,046
		TOTAL EXPENSES BEFORE FIT	174,287,277	842,669,454	1,016,956,731	120,781,976	547,036,041	667,818,017	53,505,301	295,633,413	349,138,714
		NET OPERATING INCOME (LOSS) BEFORE FIT			140,859,278			103,495,793			37,363,485
E-FIT		FEDERAL INCOME TAX			(9,005,566)			(6,032,196)			(2,973,370)
E-FIT		DEFERRED FEDERAL INCOME TAX			(18,128,359)			(6,229,152)			(11,899,207)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			168,477,991			116,069,344			52,408,647

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.121%	34.879%
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%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	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%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	239,264	213,228	452,492	163,136	138,856	301,992	76,128	74,372	150,500
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
		TOTAL ACCOUNT 908	32,242,742	213,228	32,455,970	23,086,115	138,856	23,224,971	9,156,627	74,372	9,230,999

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.121%	34.879%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2023 Ending Balance 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	3,225,431,135	2,155,656,904	1,069,774,231
	Interest Deduction for FIT Calculation	82,398,906	55,055,477	27,343,429
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended March 31, 2023 Ending Balance 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	770,151,937	485,225,552	284,926,385
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	162,955,487	114,235,439	48,720,048
E-OTX	Less: Taxes Other than FIT	83,849,307	68,357,026	15,492,281
	Net Operating Income Before FIT	140,859,278	103,495,793	37,363,485
E-INT	Less: Interest Expense	82,398,906	55,055,477	27,343,429
E-OTX	Less: ID ITC Deferred & Amortization	(8,881)	0	(8,881)
E-SCM	Plus: Schedule M Adjustments	(101,335,140)	(77,165,060)	(24,170,080)
	Taxable Net Operating Income	(42,883,649)	(28,724,744)	(14,158,905)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(9,005,566)	(6,032,196)	(2,973,370)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(9,005,566)	(6,032,196)	(2,973,370)
E-DTE	Deferred FIT	13,230,464	11,119,103	2,111,361
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	(27,618,713)	(12,573,551)	(15,045,162)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		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	9,611,940	9,611,940	0	4,839,714	4,839,714
12	997002 Injuries and Damages		0	198,539	198,539	0	132,050	132,050	0	66,489	66,489
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	883,598	883,598	0	587,690	587,690	0	295,908	295,908
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	353,513	353,513	0	235,125	235,125	0	118,388	118,388
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	(760,399)	(760,399)	0	(382,869)	(382,869)
12	997027 Uncollectibles		(475,889)	(3,191,420)	(3,667,309)	(1,440,418)	(2,122,645)	(3,563,063)	964,529	(1,068,775)	(104,246)
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	9,660,901	9,660,901	0	6,425,562	6,425,562	0	3,235,339	3,235,339
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	(11,194)	(11,194)	0	(5,636)	(5,636)
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	(4,222,313)	(4,222,313)	0	(2,125,980)	(2,125,980)
12	997049 Tax Depreciation		0	(171,417,890)	(171,417,890)	0	(114,011,753)	(114,011,753)	0	(57,406,137)	(57,406,137)
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	884,085	884,085	0	588,014	588,014	0	296,071	296,071
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	16,183,240	16,183,240	0	8,148,435	8,148,435
12	997081 Deferred Compensation		0	(17,277)	(17,277)	0	(11,491)	(11,491)	0	(5,786)	(5,786)
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	590,804	590,804	0	392,950	392,950	0	197,854	197,854
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	32,719	32,719	0	21,762	21,762	0	10,957	10,957
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	(176,004)	(176,004)	0	(117,062)	(117,062)	0	(58,942)	(58,942)
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	(51,251,737)	(51,251,737)	0	(25,805,798)	(25,805,798)
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	504,163	601,294	0	335,324	335,324	97,131	168,839	265,970
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,345)	(106,345)	0	(53,546)	(53,546)
12	997114 AFUDC Debt CWIP		0	(1,599,824)	(1,599,824)	0	(1,064,059)	(1,064,059)	0	(535,765)	(535,765)
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	6,260,311	6,260,311	0	3,152,134	3,152,134
99	997120 Transportation Tax Disallowance		0	62,154	62,154	0	41,339	41,339	0	20,815	20,815

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(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	(446,134)	(446,134)	0	(224,633)	(224,633)
99	997127	CARES Act SS Deferral	0	(1,451,414)	(1,451,414)	0	(965,350)	(965,350)	0	(486,064)	(486,064)
99	997128	Meters Expensed	0	(2,641,834)	(2,641,834)	0	(1,757,110)	(1,757,110)	0	(884,724)	(884,724)
99	997129	Mixed Service Costs (IDD#5)	0	(25,675,000)	(25,675,000)	0	(17,076,699)	(17,076,699)	0	(8,598,301)	(8,598,301)
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	75,520	75,520	0	38,025	38,025
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
		TOTAL SCHEDULE M ADJUSTMENTS	20,389,715	(121,724,855)	(101,335,140)	4,636,713	(81,801,773)	(77,165,060)	15,753,002	(39,923,082)	(24,170,080)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.511%	33.489%
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
Ending Balance Basis

Report ID:
E-DTE-12E

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	7,292,234	7,292,234	0	4,850,138	4,850,138	0	2,442,096	2,442,096
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	4,850,138	17,982,915	3,501,191	2,442,096	5,943,287
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,085,557)	(10,085,557)	0	(6,707,925)	(6,707,925)	0	(3,377,632)	(3,377,632)
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)	(10,085,557)	(13,728,573)	(2,127,230)	(6,707,925)	(8,835,155)	(1,515,786)	(3,377,632)	(4,893,418)
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	(2,793,323)	13,230,464	12,976,890	(1,857,787)	11,119,103	3,046,897	(935,536)	2,111,361
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)	100.000%	66.511%	33.489%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	59,725	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
TOTAL PRODUCTION & TRANSMISSION			0	21,352,854	21,352,854	0	13,751,237	13,751,237	0	7,601,617	7,601,617
DISTRIBUTION											
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)
TOTAL DISTRIBUTION			56,292,322	0	56,292,322	50,434,978	0	50,434,978	5,857,344	0	5,857,344
ADMINISTRATIVE & GENERAL											
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
TOTAL 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 TAXES OTHER THAN FIT			57,490,157	26,359,150	83,849,307	51,254,424	17,102,602	68,357,026	6,235,733	9,256,548	15,492,281

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,300,000	7,300,000	0	4,701,200	4,701,200	0	2,598,800	2,598,800
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	1,007,486	1,007,486	0	648,821	648,821	0	358,665	358,665
1	182381	CDA Settlement Past Storage	0	27,222,470	27,222,470	0	17,531,271	17,531,271	0	9,691,199	9,691,199
1	302000	Franchises & Consents	2,743,787	44,049,218	46,793,005	2,743,787	28,367,696	31,111,483	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,451,200	107,869,252	112,320,452	4,451,200	72,210,913	76,662,113	0	35,658,339	35,658,339
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	20,675,611	20,675,611	0	13,840,874	13,840,874	0	6,834,737	6,834,737
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	10,571,479	10,571,479	0	7,076,865	7,076,865	0	3,494,614	3,494,614
TOTAL INTANGIBLE PLANT			23,630,046	334,200,717	357,830,763	23,630,046	221,344,755	244,974,801	0	112,855,962	112,855,962
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	111,641,494	29,243,607	140,885,101	72,943,865	18,832,883	91,776,748	38,697,629	10,410,724	49,108,353
1	312000	Boiler Plant	146,483,992	77,486,197	223,970,189	93,220,912	49,901,111	143,122,023	53,263,080	27,585,086	80,848,166
1	313000	Generators	18,273	0	18,273	11,657	0	11,657	6,616	0	6,616
1	314000	Turbogenerator Units	39,425,939	18,589,251	58,015,190	25,773,309	11,971,478	37,744,787	13,652,630	6,617,773	20,270,403
1	315000	Accessory Electric Equipment	18,117,234	12,501,086	30,618,320	11,837,749	8,050,699	19,888,448	6,279,485	4,450,387	10,729,872
1	316000	Miscellaneous Power Plant Equipment	14,675,834	2,476,959	17,152,793	9,591,466	1,595,162	11,186,628	5,084,368	881,797	5,966,165
TOTAL STEAM PRODUCTION PLANT			330,362,766	144,154,682	474,517,448	213,378,958	92,835,616	306,214,574	116,983,808	51,319,066	168,302,874
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	112,418,228	112,418,228	0	72,397,339	72,397,339	0	40,020,889	40,020,889
1	332XXX	Reservoirs, Dams, & Waterways	0	256,966,851	256,966,851	0	165,486,652	165,486,652	0	91,480,199	91,480,199
1	333000	Waterwheels, Turbines, & Generators	0	235,809,022	235,809,022	0	151,861,010	151,861,010	0	83,948,012	83,948,012
1	334000	Accessory Electric Equipment	0	84,920,632	84,920,632	0	54,688,887	54,688,887	0	30,231,745	30,231,745
1	335XXX	Miscellaneous Power Plant Equipment	0	13,770,179	13,770,179	0	8,867,995	8,867,995	0	4,902,184	4,902,184
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,349,705	2,349,705	0	1,298,905	1,298,905
TOTAL HYDRAULIC PRODUCTION PLANT			0	773,422,500	773,422,500	0	498,084,090	498,084,090	0	275,338,410	275,338,410
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	582,928	582,928	0	322,240	322,240
1	341000	Structures & Improvements	0	17,616,350	17,616,350	0	11,344,929	11,344,929	0	6,271,421	6,271,421
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,856	21,070,856	0	13,569,631	13,569,631	0	7,501,225	7,501,225
1	343000	Prime Movers	0	21,443,902	21,443,902	0	13,809,873	13,809,873	0	7,634,029	7,634,029
1	344000	Generators	0	239,866,065	239,866,065	0	154,473,746	154,473,746	0	85,392,319	85,392,319
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	25,708,471	25,708,471	0	16,556,255	16,556,255	0	9,152,216	9,152,216
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,387	21,387	0	11,823	11,823
1	346000	Miscellaneous Power Plant Equipment	0	1,642,717	1,642,717	0	1,057,910	1,057,910	0	584,807	584,807
TOTAL OTHER PRODUCTION PLANT			0	328,458,891	328,458,891	0	211,527,525	211,527,525	0	116,931,366	116,931,366
TOTAL PRODUCTION PLANT			330,362,766	1,246,036,073	1,576,398,839	213,378,958	802,447,231	1,015,826,189	116,983,808	443,588,842	560,572,650

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,511,042	30,139,400	410,632	19,005,111	19,415,743	217,726	10,505,931	10,723,657
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	873	33,177,980	33,178,853	564	21,366,619	21,367,183	309	11,811,361	11,811,670
1	353XXX	Station Equipment	12,899,819	361,966,557	374,866,376	8,432,487	233,106,463	241,538,950	4,467,332	128,860,094	133,327,426
1	354000	Towers & Fixtures	15,986,496	1,167,385	17,153,881	10,447,169	751,796	11,198,965	5,539,327	415,589	5,954,916
1	355000	Poles & Fixtures	5,418	354,719,062	354,724,480	3,541	228,439,076	228,442,617	1,877	126,279,986	126,281,863
1	356000	Overhead Conductors & Devices	12,523,812	170,333,086	182,856,898	8,184,307	109,694,507	117,878,814	4,339,505	60,638,579	64,978,084
1	357000	Underground Conduit	0	3,024,180	3,024,180	0	1,947,572	1,947,572	0	1,076,608	1,076,608
1	358000	Underground Conductors & Devices	0	6,501,716	6,501,716	0	4,187,105	4,187,105	0	2,314,611	2,314,611
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748
		TOTAL TRANSMISSION PLANT	42,123,610	962,930,311	1,005,053,921	27,530,218	620,127,120	647,657,338	14,593,392	342,803,191	357,396,583
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554
99	360400	Land Easements	3,989,364	0	3,989,364	1,332,621	0	1,332,621	2,656,743	0	2,656,743
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,997,252	0	28,997,252	21,316,642	0	21,316,642	7,680,610	0	7,680,610
3	362000	Station Equipment	162,335,023	3,186,440	165,521,463	108,635,778	2,081,638	110,717,416	53,699,245	1,104,802	54,804,047
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	546,230,650	0	546,230,650	360,950,501	0	360,950,501	185,280,149	0	185,280,149
99	365000	Overhead Conductors & Devices	347,994,008	0	347,994,008	217,169,881	0	217,169,881	130,824,127	0	130,824,127
99	366000	Underground Conduit	160,304,909	0	160,304,909	105,695,054	0	105,695,054	54,609,855	0	54,609,855
99	367000	Underground Conductors & Devices	277,798,648	0	277,798,648	185,451,903	0	185,451,903	92,346,745	0	92,346,745
99	368000	Line Transformers	340,082,939	0	340,082,939	236,808,747	0	236,808,747	103,274,192	0	103,274,192
99	369XXX	Services	217,534,411	0	217,534,411	141,410,528	0	141,410,528	76,123,883	0	76,123,883
99	371XXX	Installations on Customers' Premises	6,813,003	0	6,813,003	6,813,003	0	6,813,003	0	0	0
99	370XXX	Meters	86,777,298	0	86,777,298	62,051,079	0	62,051,079	24,726,219	0	24,726,219
99	373XXX	Street Light & Signal Systems	79,379,133	0	79,379,133	51,455,003	0	51,455,003	27,924,130	0	27,924,130
		TOTAL DISTRIBUTION PLANT	2,270,439,407	3,186,440	2,273,625,847	1,509,455,105	2,081,638	1,511,536,743	760,984,302	1,104,802	762,089,104
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,500,426	9,538,357	11,038,783	800,859	6,385,262	7,186,121	699,567	3,153,095	3,852,662
4	390XXX	Structures & Improvements	27,312,402	109,552,651	136,865,053	17,912,097	73,337,831	91,249,928	9,400,305	36,214,820	45,615,125
4	391XXX	Office Furniture & Equipment	5,519,259	52,101,972	57,621,231	5,503,839	34,878,623	40,382,462	15,420	17,223,349	17,238,769
4	392XXX	Transportation Equipment	40,766,521	31,221,462	71,987,983	27,687,607	20,900,583	48,588,190	13,078,914	10,320,879	23,399,793
4	393000	Stores Equipment	712,095	4,134,045	4,846,140	526,399	2,767,454	3,293,853	185,696	1,366,591	1,552,287
4	394000	Tools, Shop & Garage Equipment	2,647,327	18,381,011	21,028,338	1,441,079	12,304,800	13,745,879	1,206,248	6,076,211	7,282,459
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	412,998	3,748,402	4,161,400	397,207	2,509,293	2,906,500	15,791	1,239,109	1,254,900
4	396XXX	Power Operated Equipment	21,355,128	7,474,802	28,829,930	13,125,238	5,003,857	18,129,095	8,229,890	2,470,945	10,700,835
4	397XXX	Communications Equipment	33,085,206	95,474,949	128,560,155	23,674,785	63,913,795	87,588,580	9,410,421	31,561,154	40,971,575
4	398000	Miscellaneous Equipment	13,459	900,263	913,722	0	602,663	602,663	13,459	297,600	311,059
		TOTAL GENERAL PLANT	133,324,821	332,644,701	465,969,522	91,069,110	222,682,342	313,751,452	42,255,711	109,962,359	152,218,070
		TOTAL PLANT IN SERVICE	2,799,880,650	2,878,998,242	5,678,878,892	1,865,063,437	1,868,683,086	3,733,746,523	934,817,213	1,010,315,156	1,945,132,369

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(285,595,738)	(79,041,092)	(364,636,830)	(188,804,211)	(50,902,463)	(239,706,674)	(96,791,527)	(28,138,629)	(124,930,156)
E-ADEP		Hydro Production Plant	0	(193,074,454)	(193,074,454)	0	(124,339,948)	(124,339,948)	0	(68,734,506)	(68,734,506)
E-ADEP		Other Production Plant	0	(172,313,112)	(172,313,112)	0	(110,969,644)	(110,969,644)	0	(61,343,468)	(61,343,468)
E-ADEP		Transmission Plant	(27,518,065)	(247,187,814)	(274,705,879)	(16,851,180)	(159,188,952)	(176,040,132)	(10,666,885)	(87,998,862)	(98,665,747)
E-ADEP		Distribution Plant	(749,139,309)	(516,941)	(749,656,250)	(466,881,583)	(337,707)	(467,219,290)	(282,257,726)	(179,234)	(282,436,960)
E-ADEP		General Plant	(55,309,460)	(116,943,154)	(172,252,614)	(36,195,052)	(78,285,255)	(114,480,307)	(19,114,408)	(38,657,899)	(57,772,307)
TOTAL ACCUMULATED DEPRECIATION			(1,117,562,572)	(809,076,567)	(1,926,639,139)	(708,732,026)	(524,023,969)	(1,232,755,995)	(408,830,546)	(285,052,598)	(693,883,144)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,765,918)	(18,765,918)	0	(12,085,251)	(12,085,251)	0	(6,680,667)	(6,680,667)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(488,412)	0	(488,412)	(488,412)	0	(488,412)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,717,457)	(3,717,457)	0	(2,485,677)	(2,485,677)	0	(1,231,780)	(1,231,780)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(15,089,154)	(116,075,134)	(131,164,288)	(15,089,154)	(77,704,176)	(92,793,330)	0	(38,370,958)	(38,370,958)
E-AAAMT		General Plant - 390200, 396200	0	(1,265,414)	(1,265,414)	0	(847,106)	(847,106)	0	(418,308)	(418,308)
TOTAL ACCUMULATED AMORTIZATION			(15,577,566)	(139,823,923)	(155,401,489)	(15,577,566)	(93,122,210)	(108,699,776)	0	(46,701,713)	(46,701,713)
TOTAL ACCUMULATED DEPR/AMORT			(1,133,140,138)	(948,900,490)	(2,082,040,628)	(724,309,592)	(617,146,179)	(1,341,455,771)	(408,830,546)	(331,754,311)	(740,584,857)
NET ELECTRIC UTILITY PLANT before ADFIT			1,666,740,512	1,930,097,752	3,596,838,264	1,140,753,845	1,251,536,907	2,392,290,752	525,986,667	678,560,845	1,204,547,512
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(539,638,661)	(539,638,661)	0	(358,919,070)	(358,919,070)	0	(180,719,591)	(180,719,591)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,101,759)	(51,101,759)	0	(34,209,051)	(34,209,051)	0	(16,892,708)	(16,892,708)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,359,188)	(4,359,188)	0	(2,918,171)	(2,918,171)	0	(1,441,017)	(1,441,017)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,716,719)	(5,716,719)	0	(3,681,567)	(3,681,567)	0	(2,035,152)	(2,035,152)
1		ADFIT - CDA Settlement Costs (283333)	0	278,439	278,439	0	179,315	179,315	0	99,124	99,124
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(933,122)	(933,122)	0	(620,629)	(620,629)	0	(312,493)	(312,493)
TOTAL ACCUMULATED DFIT			0	(601,476,047)	(601,476,047)	0	(400,172,545)	(400,172,545)	0	(201,303,502)	(201,303,502)
NET ELECTRIC UTILITY PLANT			1,666,740,512	1,328,621,705	2,995,362,217	1,140,753,845	851,364,362	1,992,118,207	525,986,667	477,257,343	1,003,244,010

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)	100.000%	66.511%	33.489%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended March 31, 2023	
Ending Balance 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	1,666,740,512	1,328,621,705	2,995,362,217	#####	851,364,362	1,992,118,207	525,986,667	477,257,343	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,919,544	42,733,388	50,652,932	5,958,251	28,607,012	34,565,263	1,961,293	14,126,376	16,087,669
4	Accumulated Amortization - AFUDC (182318)	(1,758,646)	(5,919,902)	(7,678,548)	(1,412,039)	(3,962,960)	(5,374,999)	(346,607)	(1,956,942)	(2,303,549)
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)	2,244,446	0	2,244,446	0	0	0	2,244,446	0	2,244,446
99	ADFIT - Boulder Park Disallowed (190040)	74,666	0	74,666	0	0	0	74,666	0	74,666
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	15,690,336	0	15,690,336	15,690,336	0	15,690,336	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,758,935	0	23,758,935	23,758,935	0	23,758,935	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,284,347)	0	(8,284,347)	(8,284,347)	0	(8,284,347)	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)	(4,182,515)	0	(4,182,515)	(1,273,858)	0	(1,273,858)	(2,908,657)	0	(2,908,657)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(40,451,112)	0	(40,451,112)	(31,272,746)	0	(31,272,746)	(9,178,366)	0	(9,178,366)
99	ADFIT-Customer Tax Credit (190393)	8,494,734	0	8,494,734	6,567,277	0	6,567,277	1,927,457	0	1,927,457
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,108,294)	0	(9,108,294)	(5,607,179)	0	(5,607,179)	(3,501,115)	0	(3,501,115)
99	Colstrip-Regulatory Asset (182327)	16,058,990	0	16,058,990	8,976,850	0	8,976,850	7,082,140	0	7,082,140
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	742,382	0	742,382	764,296	0	764,296	(21,914)	0	(21,914)
99	Colstrip Reg Asset ADFIT (283376)	(2,295,100)	0	(2,295,100)	(1,564,999)	0	(1,564,999)	(730,101)	0	(730,101)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(6,128,476)	0	(6,128,476)	(4,315,201)	0	(4,315,201)	(1,813,275)	0	(1,813,275)
99	Colstrip ARO Liability (230027)	(13,247,465)	0	(13,247,465)	(8,657,221)	0	(8,657,221)	(4,590,244)	0	(4,590,244)
99	Colstrip ARO ADFIT (190376)	2,781,967	0	2,781,967	1,818,016	0	1,818,016	963,951	0	963,951
99	Colstrip ARO ADFIT (283377)	(1,907,637)	0	(1,907,637)	(1,181,490)	0	(1,181,490)	(726,147)	0	(726,147)
99	Customer Deposits (235199)	(3,677)	0	(3,677)	(3,677)	0	(3,677)	0	0	0
C-WKC	Working Capital	190,184,881	0	190,184,881	128,992,092	0	128,992,092	61,192,789	0	61,192,789
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	193,255,432	36,813,486	230,068,918	138,894,645	24,644,052	163,538,697	54,360,787	12,169,434	66,530,221
	NET RATE BASE	1,859,995,944	1,365,435,191	3,225,431,135	#####	876,008,414	2,155,656,904	580,347,454	489,426,777	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	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	
Total Electric Production		46,935,304	46,935,304			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
Electric Transmission														
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	
Total Electric Transmissic		20,039,820	20,039,820			795,890	19,243,930	20,039,820	520,168	12,393,091	12,913,259	275,722	6,850,839	7,126,561
Electric Distribution														
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	
Total Electric Distribution		57,621,455	57,621,455			57,536,060	85,395	57,621,455	37,800,027	55,787	37,855,814	19,736,033	29,608	19,765,641
Gas Underground Storage														
	GD-AN	738,018		738,018										
	GD-OR	126,950				126,950								
Total Gas Underground St		864,968		738,018		126,950								
Gas Distribution														
	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								
Total Gas Distribution		33,530,954		23,056,509		10,474,445								
General Plant														
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			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	114,305									
	GD-AN	30,971		30,971										
	GD-ID	39,614		39,614										
	GD-WA	1,091,035		1,091,035										
	GD-OR	211,379			211,379									
Total General Plant		31,145,233	22,275,151	6,593,583	2,276,499	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
Total Depreciation Expens		190,137,734	146,871,730	30,388,110	12,877,894	78,173,443	68,698,287	146,871,730	52,966,129	44,709,367	97,675,496	25,207,314	23,988,920	49,196,234

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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

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%			

IF OPERATIONS ACCUMULATED DEPRECIATION Months Ended March 31, 2023 nce Basis	Report ID: E-ADEP-12E
--	---------------------------------

AVISTA UTILITIES

	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
duction													
Steam (ED-AN)	(79,041,092)	(79,041,092)				(79,041,092)	(79,041,092)		(50,902,463)	(50,902,463)		(28,138,629)	(28,138,629)
Steam (ED-ID)	(96,791,527)	(96,791,527)			(96,791,527)	(96,791,527)					(96,791,527)		(96,791,527)
Steam (ED-WA)	(188,804,211)	(188,804,211)			(188,804,211)	(188,804,211)		(188,804,211)		(188,804,211)			
Hydro (ED-AN)	(193,074,454)	(193,074,454)			(193,074,454)	(193,074,454)			(124,339,948)	(124,339,948)		(68,734,506)	(68,734,506)
Other (ED-AN)	(172,313,112)	(172,313,112)			(172,313,112)	(172,313,112)			(110,969,644)	(110,969,644)		(61,343,468)	(61,343,468)
ic Production	(730,024,396)	(730,024,396)			(285,595,738)	(444,428,658)	(730,024,396)	(188,804,211)	(286,212,055)	(475,016,266)	(96,791,527)	(158,216,603)	(255,008,130)
nsmission													
ED-AN	(247,187,814)	(247,187,814)				(247,187,814)	(247,187,814)		(159,188,952)	(159,188,952)		(87,998,862)	(87,998,862)
ED-ID	(10,666,885)	(10,666,885)			(10,666,885)	(10,666,885)					(10,666,885)		(10,666,885)
ED-WA	(16,851,180)	(16,851,180)			(16,851,180)	(16,851,180)		(16,851,180)		(16,851,180)			
ic Transmissic	(274,705,879)	(274,705,879)			(27,518,065)	(247,187,814)	(274,705,879)	(16,851,180)	(159,188,952)	(176,040,132)	(10,666,885)	(87,998,862)	(98,665,747)
tribution													
ED-AN	(516,941)	(516,941)				(516,941)	(516,941)		(337,707)	(337,707)		(179,234)	(179,234)
ED-ID	(282,257,726)	(282,257,726)			(282,257,726)	(282,257,726)					(282,257,726)		(282,257,726)
ED-WA	(466,881,583)	(466,881,583)			(466,881,583)	(466,881,583)		(466,881,583)		(466,881,583)			
ic Distribution	(749,656,250)	(749,656,250)			(749,139,309)	(516,941)	(749,656,250)	(466,881,583)	(337,707)	(467,219,290)	(282,257,726)	(179,234)	(282,436,960)
round Storage													
GD-AN	(19,396,954)		(19,396,954)										
GD-OR	(1,675,367)			(1,675,367)									
nderground St	(21,072,321)		(19,396,954)	(1,675,367)									
ution													
GD-AN	(2,037,861)		(2,037,861)										
GD-ID	(103,187,372)		(103,187,372)										
GD-WA	(190,784,050)		(190,784,050)										
GD-OR	(142,629,212)			(142,629,212)									
istribution	(438,638,495)		(296,009,283)	(142,629,212)									
nt													
ED-AN	(37,140,308)	(37,140,308)				(37,140,308)	(37,140,308)		(24,862,836)	(24,862,836)		(12,277,472)	(12,277,472)
ED-ID	(13,315,181)	(13,315,181)			(13,315,181)	(13,315,181)					(13,315,181)		(13,315,181)
ED-WA	(26,820,141)	(26,820,141)			(26,820,141)	(26,820,141)		(26,820,141)		(26,820,141)			
CD-AA	(104,136,754)	(73,012,361)	(21,564,639)	(9,559,754)		(73,012,361)	(73,012,361)		(48,876,665)	(48,876,665)		(24,135,696)	(24,135,696)
CD-AN	(8,802,465)	(6,790,485)	(2,011,980)			(6,790,485)	(6,790,485)		(4,545,754)	(4,545,754)		(2,244,731)	(2,244,731)
CD-ID	(7,517,502)	(5,799,227)	(1,718,275)		(5,799,227)	(5,799,227)					(5,799,227)		(5,799,227)
CD-WA	(12,152,640)	(9,374,911)	(2,777,729)		(9,374,911)	(9,374,911)		(9,374,911)		(9,374,911)			
GD-AA	(2,560,750)		(1,767,814)	(792,936)									
GD-AN	(3,976,760)		(3,976,760)										
GD-ID	(2,341,759)		(2,341,759)										
GD-WA	(12,856,089)		(12,856,089)										
GD-OR	(5,624,594)			(5,624,594)									
al Plant	(237,244,943)	(172,252,614)	(49,015,045)	(15,977,284)	(55,309,460)	(116,943,154)	(172,252,614)	(36,195,052)	(78,285,255)	(114,480,307)	(19,114,408)	(38,657,899)	(57,772,307)
ulated Depr	(2,451,342,284)	(1,926,639,139)	(364,421,282)	(160,281,863)	(1,117,562,572)	(809,076,567)	(1,926,639,139)	(708,732,026)	(524,023,969)	(1,232,755,995)	(408,830,546)	(285,052,598)	(693,883,144)

ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended March 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000) ED-AN	(15,881,354)	(15,881,354)			(15,881,354)	(15,881,354)			(10,227,592)	(10,227,592)			(5,653,762)	(5,653,762)	
1	Misc Intangible Plt (3030 ED-AN	(2,884,564)	(2,884,564)			(2,884,564)	(2,884,564)			(1,857,659)	(1,857,659)			(1,026,905)	(1,026,905)	
Total Production/Transmission		(18,765,918)	(18,765,918)			(18,765,918)	(18,765,918)			(12,085,251)	(12,085,251)			(6,680,667)	(6,680,667)	
Distribution																
	Franchises (302000) ED-WA	(420,808)	(420,808)			(420,808)	(420,808)	(420,808)			(420,808)					
	Misc Intangible Plt (3030 ED-WA	(67,604)	(67,604)			(67,604)	(67,604)	(67,604)			(67,604)					
Total Distribution		(488,412)	(488,412)			(488,412)	(488,412)	(488,412)			(488,412)					
General Plant - 303000																
7,4	CD-AA	(5,139,497)	(3,603,404)	(1,064,287)	(471,806)		(3,603,404)	(3,603,404)			(2,412,227)	(2,412,227)		(1,191,177)	(1,191,177)	
9,1	CD-AN	(147,846)	(114,053)	(33,793)			(114,053)	(114,053)			(73,450)	(73,450)		(40,603)	(40,603)	
	GD-ID	(163,748)		(163,748)												
	GD-WA	(321,817)		(321,817)												
	GD-OR	(130,652)			(130,652)											
Total General Plant - 303000		(5,903,560)	(3,717,457)	(1,583,645)	(602,458)		(3,717,457)	(3,717,457)			(2,485,677)	(2,485,677)		(1,231,780)	(1,231,780)	
Miscellaneous IT Intangible Plant -3031XX																
7,4	CD-AA	(145,280,538)	(101,859,091)	(30,084,694)	(13,336,753)		(101,859,091)	(101,859,091)			(68,187,531)	(68,187,531)		(33,671,560)	(33,671,560)	
9,4	CD-AN	(423,285)	(326,535)	(96,750)			(326,535)	(326,535)			(218,592)	(218,592)		(107,943)	(107,943)	
9	CD-ID	0	0	0			0	0			0	0		0	0	
9	CD-WA	(16,476,269)	(12,710,288)	(3,765,981)		(12,710,288)	(12,710,288)	(12,710,288)						0	0	
4	ED-AN	(13,889,508)	(13,889,508)				(13,889,508)	(13,889,508)			(9,298,053)	(9,298,053)		(4,591,455)	(4,591,455)	
	ED-ID	0	0				0	0						0	0	
	ED-WA	(2,378,866)	(2,378,866)			(2,378,866)	(2,378,866)	(2,378,866)			(2,378,866)	(2,378,866)				
8	GD-AA	(260,394)		(179,763)	(80,631)											
	GD-AN	0		0												
	GD-OR	(29,973)			(29,973)											
Total Misc IT Intangible Plant - 3031XX		(178,738,833)	(131,164,288)	(34,127,188)	(13,447,357)		(15,089,154)	(116,075,134)	(131,164,288)		(15,089,154)	(77,704,176)	(92,793,330)	0	(38,370,958)	(38,370,958)
Gas Underground Storage																
	GD-AN	0		0												
Total Gas Underground Storage		0		0												
General Plant - 390200, 396200																
7,4	CD-AA	0	0	0	0		0	0			0	0		0	0	
9	CD-ID	0	0	0			0	0			0	0		0	0	
9	CD-WA	0	0	0			0	0			0	0				
4	ED-AN	(1,265,414)	(1,265,414)				(1,265,414)	(1,265,414)			(847,106)	(847,106)		(418,308)	(418,308)	
	ED-WA	0	0				0	0			0	0				
	GD-WA	0		0												
	GD-OR	0			0											
Total General Plant - 390200, 396200		(1,265,414)	(1,265,414)	0	0		0	(1,265,414)	(1,265,414)		0	(847,106)	(847,106)	0	(418,308)	(418,308)
Total Accumulated Amortization		(205,162,137)	(155,401,489)	(35,710,833)	(14,049,815)		(15,577,566)	(139,823,923)	(155,401,489)		(15,577,566)	(93,122,210)	(108,699,776)	0	(46,701,713)	(46,701,713)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
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	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,734,071	8,505,627	3,115,965	9,112,479	20,734,071	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,291,743	0	0	0	0	0	0	0	4,291,743	0	4,291,743	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,224,555	0	0	92,004,160	92,004,160	0	0	27,173,981	27,173,981	0	12,046,414	12,046,414
9	CD-WA / ID / AN	31,275,453	9,406,470	6,284,340	8,436,012	24,126,822	2,787,080	1,862,012	2,499,539	7,148,631	0	0	0
	TOTAL ACCOUNT	212,576,422	17,912,097	9,400,305	109,552,651	136,865,053	27,837,680	1,862,012	29,673,520	59,373,212	4,291,743	12,046,414	16,338,157
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,713,800	1,314,059	7,798	2,391,943	3,713,800	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	70,547,867	0	0	49,462,521	49,462,521	0	0	14,609,052	14,609,052	0	6,476,294	6,476,294
9	CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0
	TOTAL ACCOUNT	80,439,475	5,503,839	15,420	52,101,972	57,621,231	1,474,529	2,258	14,800,207	16,276,994	12,109	6,529,141	6,541,250
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	61,077,388	26,162,331	12,238,712	22,676,345	61,077,388	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,203,071	0	0	0	0	9,859,034	3,394,142	2,949,895	16,203,071	0	0	0
99	GD-OR / AS	4,720,577	0	0	0	0	0	0	0	4,720,577	0	4,720,577	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,592,110	0	0	5,322,980	5,322,980	0	0	1,572,174	1,572,174	0	696,956	696,956
9	CD-WA / ID / AN	7,243,189	1,525,275	840,202	3,222,136	5,587,613	451,930	248,947	954,699	1,655,576	0	0	0
	TOTAL ACCOUNT	96,933,522	27,687,606	13,078,914	31,221,461	71,987,981	10,310,964	3,643,089	5,543,861	19,497,914	4,720,577	727,050	5,447,627

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	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	5,657,775	467,533	185,696	3,711,348	4,364,577	138,527	55,021	1,099,650	1,293,198	0	0	0	
		TOTAL ACCOUNT	6,386,226	526,399	185,696	4,134,045	4,846,140	360,880	55,021	1,102,243	1,518,144	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,378,393	1,423,014	458,259	6,497,120	8,378,393	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,398,195	0	0	0	0	2,580,376	380,678	437,141	3,398,195	0	0	0	
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938	
8		GD-AA	5,763,733	0	0	0	0	0	0	3,978,993	3,978,993	0	1,784,740	1,784,740	
7		CD-AA	15,832,954	0	0	11,100,801	11,100,801	0	0	3,278,688	3,278,688	0	1,453,465	1,453,465	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0	
		TOTAL ACCOUNT	36,353,358	1,441,078	1,206,248	18,381,011	21,028,337	2,585,728	602,303	7,926,847	11,114,878	971,938	3,238,205	4,210,143	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,009,770	397,207	15,791	3,748,402	4,161,400	106,253	0	529,872	636,125	18,586	193,659	212,245	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,331,797	12,875,230	7,840,145	6,616,422	27,331,797	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,183,812	0	0	0	0	2,587,188	776,035	820,589	4,183,812	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	33,549,631	13,125,238	8,229,890	7,474,803	28,829,931	2,661,264	891,514	1,074,574	4,627,352	43,834	48,514	92,348	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	45,407,593	13,371,317	6,548,922	25,487,354	45,407,593	0	0	0	0	0	0	
99	GD-WA / ID / AN	895,638	0	0	0	0	601,790	287,726	6,122	895,638	0	0	
99	GD-OR / AS	754,626	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	0	75,337	75,337	
7	CD-AA	96,281,561	0	0	67,504,928	67,504,928	0	0	19,937,986	0	8,838,647	8,838,647	
9	CD-WA/ ID / AN	20,283,933	10,303,468	2,861,499	2,482,667	15,647,634	3,052,855	847,845	735,599	4,636,299	0	0	
	TOTAL ACCOUNT	163,866,649	23,674,785	9,410,421	95,474,949	128,560,155	3,654,645	1,135,571	20,847,668	25,637,884	754,626	8,913,984	9,668,610
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	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	9,092	0	0	0	0	0	0	0	9,092	0	9,092	
8	GD-AA	889	0	0	0	0	0	0	614	0	275	275	
7	CD-AA	857,050	0	0	600,895	600,895	0	0	177,478	0	78,677	78,677	
9	CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	
	TOTAL ACCOUNT	1,183,812	0	13,460	900,262	913,722	0	1,960	180,086	182,046	9,092	78,952	88,044
	TOTAL GENERAL PLANT	655,465,749	91,069,108	42,255,712	332,644,700	465,969,520	52,264,036	8,293,664	84,378,334	144,936,034	11,688,814	32,871,381	44,560,195

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,575,212	4,173,578	0	23,401,634	27,575,212	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	287,681	0	0	0	0	0	0	0	0	287,681	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	119,815,325	0	0	84,004,921	84,004,921	0	0	24,811,357	24,811,357	0	10,999,047	
9		CD-WA / ID / AN	959,671	277,622	0	462,697	740,319	82,258	0	137,094	219,352	0	0	
		TOTAL ACCOUNT	149,058,287	4,451,200	0	107,869,252	112,320,452	82,258	0	25,238,673	25,320,931	287,681	11,129,223	11,416,904
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,725,758	0	0	3,725,758	3,725,758	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	24,175,395	0	0	16,949,853	16,949,853	0	0	5,006,241	5,006,241	0	2,219,301	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	27,901,153	0	0	20,675,611	20,675,611	0	0	5,006,241	5,006,241	0	2,219,301	2,219,301
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	338,191	0	0	338,191	338,191	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	14,595,630	0	0	10,233,288	10,233,288	0	0	3,022,463	3,022,463	0	1,339,879	1,339,879
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,933,821	0	0	10,571,479	10,571,479	0	0	3,022,463	3,022,463	0	1,339,879	1,339,879
	TOTAL		368,293,579	20,886,258	0	252,621,542	273,507,800	5,352,467	771,517	60,989,856	67,113,840	713,632	26,958,307	27,671,939

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended March 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(71,973,400)	(50,461,990)	(14,904,252)	(6,607,158)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919	CD-AA	(6,217,463)	(4,359,188)	(1,287,512)	(570,763)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(79,027,377)</u>	<u>(55,465,984)</u>	<u>(16,382,812)</u>	<u>(7,178,581)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,715,015	6,715,015	0	0	0	0	6,715,015
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	162,236,686	74,879,630	0	237,116,316	128,992,092	61,192,789	33,244,594	13,686,841	0
TOTAL		162,236,686	74,879,630	6,715,015	243,831,331	128,992,092	61,192,789	33,244,594	13,686,841	6,715,015

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 Gas
 33.057% 28.254% 100.000%