

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	19,133,870	13,060,902	6,072,968
	Adjustments			
	Adjusted Net Operating Income (Loss)	19,133,870	13,060,902	6,072,968
E-APL	Electric Net Rate Base	3,224,209,493	2,157,084,854	1,067,124,639
	RATE OF RETURN	0.593%	0.605%	0.569%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-1A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Month Ended June 30, 2023 Average of Monthly Averages Basis						

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	6-01-2023 thru 06-30-2023	412,816 100.000%	268,794 65.112%	144,022 34.888%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2023 thru 06-30-2023	4,483,677 100.000%	3,019,038 67.334%	1,464,639 32.666%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		14,581,563	0	10,070,421 4,511,142
		Direct O & M Accts 901 - 935		22,667,120	0	15,453,013 7,214,107
		Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040 0
		Total		38,722,723	0	26,997,474 11,725,249
		Percentage		100.000%	0.000%	69.720% 30.280%
		Direct Labor Accts 500 - 894		12,190,458	0	8,793,619 3,396,839
		Direct Labor Accts 901 - 935		4,332,630	0	2,024,559 2,308,071
		Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100 0
		Total		18,093,188	0	12,388,278 5,704,910
		Percentage		100.000%	0.000%	68.469% 31.531%
		Number of Customers at		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: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES			
For Month Ended June 30, 2023 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 500 - 894		64,314,645	48,332,811	15,981,834	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		162,840,888	136,357,978	26,482,910	0
		Total		100.000%	83.737%	16.263%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	05-01-2023 thru 06-30-2023	1,552,189,863	1,067,586,235	484,603,628	
		Percent		100.000%	68.779%	31.221%	
11		Book Depreciation	6-01-2023 thru 06-30-2023	12,672,993	8,426,138	4,246,855	
		Percent		100.000%	66.489%	33.511%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended June 30, 2023
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	05-01-2023 thru 06-30-2023	3,629,566,292 100.000%	2,417,779,270 66.613%	1,211,787,022 33.387%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2023 thru 06-30-2023	291,855,664 100.000%	198,020,928 67.849%	93,834,736 32.151%
14		Net Allocated Schedule M's - AMA Percent	6-01-2023 thru 06-30-2023	-12,992,856 100.000%	-8,739,896 67.267%	-4,252,960 32.733%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	27,438,587	0	27,438,587	18,888,508	0	18,888,508	8,550,079	0	8,550,079
99	442200	Commercial - Firm & Int.	27,729,375	0	27,729,375	20,398,475	0	20,398,475	7,330,900	0	7,330,900
1	442300	Industrial	10,387,721	0	10,387,721	5,627,205	0	5,627,205	4,760,516	0	4,760,516
99	444000	Public Street & Highway Lighting	660,191	0	660,191	426,982	0	426,982	233,209	0	233,209
99	448000	Interdepartmental Revenue	86,068	0	86,068	68,027	0	68,027	18,041	0	18,041
99	499XXX	Unbilled Revenue	1,038,136	0	1,038,136	925,550	0	925,550	112,586	0	112,586
		TOTAL SALES TO ULTIMATE CUSTOMERS	67,340,078	0	67,340,078	46,334,747	0	46,334,747	21,005,331	0	21,005,331
1	447XXX	Sales for Resale	0	22,810,089	22,810,089	0	14,689,697	14,689,697	0	8,120,392	8,120,392
		TOTAL SALES OF ELECTRICITY	67,340,078	22,810,089	90,150,167	46,334,747	14,689,697	61,024,444	21,005,331	8,120,392	29,125,723
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	12,125	0	12,125	3,765	0	3,765	8,360	0	8,360
1	453000	Sales of Water & Water Power	0	35,251	35,251	0	22,702	22,702	0	12,549	12,549
1	454000	Rent from Electric Property	318,320	6,989	325,309	188,600	4,501	193,101	129,720	2,488	132,208
1	454100	Rent from Trnsmission Joint Use	2,395	0	2,395	998	0	998	1,397	0	1,397
1	456XXX	Other Electric Revenues	(591,418)	4,201,674	3,610,256	(406,653)	2,705,878	2,299,225	(184,765)	1,495,796	1,311,031
		TOTAL OTHER OPERATING REVENUE	(258,578)	4,243,914	3,985,336	(213,290)	2,733,081	2,519,791	(45,288)	1,510,833	1,465,545
		TOTAL ELECTRIC REVENUE	67,081,500	27,054,003	94,135,503	46,121,457	17,422,778	63,544,235	20,960,043	9,631,225	30,591,268

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	15,422	15,422	0	9,932	9,932	0	5,490	5,490
1	501XXX	Fuel	0	3,098,286	3,098,286	0	1,995,296	1,995,296	0	1,102,990	1,102,990
1	502000	Steam Expense	0	329,011	329,011	0	211,883	211,883	0	117,128	117,128
1	505000	Electric Expense	0	63,941	63,941	0	41,178	41,178	0	22,763	22,763
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	542,798	542,798	0	349,562	349,562	0	193,236	193,236
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	222,001	0	222,001	157,363	0	157,363	64,638	0	64,638
		MAINTENANCE									
1	510000	Supervision & Engineering	0	32,703	32,703	0	21,061	21,061	0	11,642	11,642
1	511000	Structures	0	70,790	70,790	0	45,589	45,589	0	25,201	25,201
1	512000	Boiler Plant	0	541,778	541,778	0	348,905	348,905	0	192,873	192,873
1	513000	Electric Plant	0	61,270	61,270	0	39,458	39,458	0	21,812	21,812
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(99,256)	(99,256)	0	(63,921)	(63,921)	0	(35,335)	(35,335)
		TOTAL STEAM POWER GENERATION EXP	222,001	4,656,743	4,878,744	157,363	2,998,943	3,156,306	64,638	1,657,800	1,722,438
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	155,638	155,638	0	100,231	100,231	0	55,407	55,407
1	536000	Water for Power	0	97,454	97,454	0	62,760	62,760	0	34,694	34,694
1	537000	Hydraulic Expense	528,059	272,657	800,716	346,565	175,591	522,156	181,494	97,066	278,560
1	538000	Electric Expense	0	555,030	555,030	0	357,439	357,439	0	197,591	197,591
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	117,321	117,321	0	75,555	75,555	0	41,766	41,766
1	540000	Rent	0	136,098	136,098	0	87,647	87,647	0	48,451	48,451
1	540100	MT Trust Funds Land Settlement Rents	492,666	0	492,666	317,277	0	317,277	175,389	0	175,389
		MAINTENANCE									
1	541000	Supervision & Engineering	0	(19,497)	(19,497)	0	(12,556)	(12,556)	0	(6,941)	(6,941)
1	542000	Structures	0	54,899	54,899	0	35,355	35,355	0	19,544	19,544
1	543000	Reservoirs, Dams, & Waterways	0	50,354	50,354	0	32,428	32,428	0	17,926	17,926
1	544000	Electric Plant	0	162,935	162,935	0	104,930	104,930	0	58,005	58,005
1	545000	Miscellaneous Hydraulic Plant	0	66,720	66,720	0	42,968	42,968	0	23,752	23,752
		TOTAL HYDRO POWER GENERATION EXP	1,020,725	1,649,609	2,670,334	663,842	1,062,348	1,726,190	356,883	587,261	944,144
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	42,559	42,559	0	27,408	27,408	0	15,151	15,151
1	547XXX	Fuel	0	7,630,842	7,630,842	0	4,914,262	4,914,262	0	2,716,580	2,716,580
1	548000	Generation Expense	0	249,570	249,570	0	160,723	160,723	0	88,847	88,847
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	14,932	14,932	0	9,616	9,616	0	5,316	5,316
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
		MAINTENANCE									
1	551000	Supervision & Engineering	0	69,247	69,247	0	44,595	44,595	0	24,652	24,652
1	552000	Structures	0	10,520	10,520	0	6,775	6,775	0	3,745	3,745
1	553000	Generating & Electric Equipment	0	485,432	485,432	0	312,618	312,618	0	172,814	172,814
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	74,194	74,194	0	47,781	47,781	0	26,413	26,413
		TOTAL OTHER POWER GENERATION EXP	0	8,583,647	8,583,647	0	5,527,868	5,527,868	0	3,055,779	3,055,779

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	799,582	13,443,998	14,243,580	0	8,657,934	8,657,934	799,582	4,786,064	5,585,646
1	556000	System Control & Load Dispatching	0	51,511	51,511	0	33,173	33,173	0	18,338	18,338
E-557	557XXX	Other Expense	3,467,586	2,525,886	5,993,472	1,747,003	1,626,671	3,373,674	1,720,583	899,215	2,619,798
TOTAL OTHER POWER SUPPLY EXPENSE			4,267,168	16,021,395	20,288,563	1,747,003	10,317,778	12,064,781	2,520,165	5,703,617	8,223,782
TOTAL PRODUCTION OPERATING EXP			5,509,894	30,911,394	36,421,288	2,568,208	19,906,937	22,475,145	2,941,686	11,004,457	13,946,143
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	188,200	188,200	0	121,201	121,201	0	66,999	66,999
1	561000	Load Dispatching	0	233,209	233,209	0	150,187	150,187	0	83,022	83,022
1	562000	Station Expense	0	29,688	29,688	0	19,119	19,119	0	10,569	10,569
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	80,897	80,897	0	52,098	52,098	0	28,799	28,799
1	565XXX	Transmission of Electricity by Others	0	1,740,202	1,740,202	0	1,120,690	1,120,690	0	619,512	619,512
1	566000	Miscellaneous Transmission Expense	0	238,683	238,683	0	153,712	153,712	0	84,971	84,971
1	567000	Rent	0	(713)	(713)	0	(459)	(459)	0	(254)	(254)
MAINTENANCE											
1	568000	Supervision & Engineering	0	32,180	32,180	0	20,724	20,724	0	11,456	11,456
1	569000	Structures	(671)	52,652	51,981	0	33,908	33,908	(671)	18,744	18,073
1	570000	Station Equipment	0	65,944	65,944	0	42,468	42,468	0	23,476	23,476
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(597)	225,486	224,889	1,017	145,213	146,230	(1,614)	80,273	78,659
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(57)	(1,996)	(2,053)	0	(1,285)	(1,285)	(57)	(711)	(768)
TOTAL TRANSMISSION OPERATING EXP			(1,325)	2,884,432	2,883,107	1,017	1,857,576	1,858,593	(2,342)	1,026,856	1,024,514

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,298,598	2,654,628	3,953,226	934,778	1,709,580	2,644,358	363,820	945,048	1,308,868
E-DEPX		Depreciation Expense-Transmission	66,557	1,688,192	1,754,749	43,501	1,087,196	1,130,697	23,056	600,996	624,052
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,466	98,466	0	63,412	63,412	0	35,054	35,054
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	171,106	0	171,106	89,694	0	89,694	81,412	0	81,412
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,756	1,756	0	971	971
99	407360	Amortization of CS2 & COLSTRIP O&M	83,821	0	83,821	0	0	0	83,821	0	83,821
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,446	47,446	0	26,228	26,228
99	407395	Optional Renewable Power Revenue Offset	28,264	0	28,264	22,913	0	22,913	5,351	0	5,351
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(241,837)	0	(241,837)	(122,834)	0	(122,834)	(119,003)	0	(119,003)
99	407434	EIM Deferred O&M	(53,292)	0	(53,292)	0	0	0	(53,292)	0	(53,292)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,079,041)	0	(1,079,041)	(738,680)	0	(738,680)	(340,361)	0	(340,361)
99	407451	Deferral CEIP	(76,775)	0	(76,775)	(76,775)	0	(76,775)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(135,674)	0	(135,674)	0	0	0	(135,674)	0	(135,674)
99	407494	Amortization of Schedule 98 REC Rev	(8,300)	0	(8,300)	(8,300)	0	(8,300)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(452)	(452)	0	(250)	(250)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	796,468	796,468	0	512,925	512,925	0	283,543	283,543
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(187,268)	5,330,119	5,142,851	(25,618)	3,432,596	3,406,978	(161,650)	1,897,523	1,735,873
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	5,321,301	39,125,945	44,447,246	2,543,607	25,197,109	27,740,716	2,777,694	13,928,836	16,706,530

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	53,084	275,203	328,287	40,841	185,305	226,146	12,243	89,898	102,141
3	582000	Station Expense	70,226	3,897	74,123	39,694	2,624	42,318	30,532	1,273	31,805
3	583000	Overhead Line Expense	150,236	126,501	276,737	90,905	85,178	176,083	59,331	41,323	100,654
3	584000	Underground Line Expense	167,058	0	167,058	122,441	0	122,441	44,617	0	44,617
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	191,316	1,688	193,004	167,743	1,137	168,880	23,573	551	24,124
3	587000	Customer Installations Expense	66,216	7,334	73,550	37,023	4,938	41,961	29,193	2,396	31,589
3	588000	Miscellaneous Distribution Expense	371,341	266,235	637,576	286,798	179,267	466,065	84,543	86,968	171,511
3	589000	Rent	0	19,904	19,904	0	13,402	13,402	0	6,502	6,502
		MAINTENANCE:									
3	590000	Supervision & Engineering	19,167	50,894	70,061	6,302	34,269	40,571	12,865	16,625	29,490
3	591000	Structures	67,408	673	68,081	42,128	453	42,581	25,280	220	25,500
3	592000	Station Equipment	105,878	8,823	114,701	44,776	5,941	50,717	61,102	2,882	63,984
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	3,019,532	137	3,019,669	1,972,234	92	1,972,326	1,047,298	45	1,047,343
3	594000	Underground Lines	105,841	0	105,841	90,555	0	90,555	15,286	0	15,286
3	595000	Line Transformers	33,909	0	33,909	24,720	0	24,720	9,189	0	9,189
3	596000	Street Light & Signal System Maintenance Exp	1,135	0	1,135	967	0	967	168	0	168
3	597000	Meters	7,028	0	7,028	6,688	0	6,688	340	0	340
3	598000	Miscellaneous Distribution Expense	54,302	14,866	69,168	45,223	10,010	55,233	9,079	4,856	13,935
		TOTAL DISTRIBUTION OPERATING EXP	4,483,677	776,155	5,259,832	3,019,038	522,616	3,541,654	1,464,639	253,539	1,718,178
E-DEPX		Depreciation Expense-Distribution	5,025,189	7,148	5,032,337	3,315,211	4,813	3,320,024	1,709,978	2,335	1,712,313
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,645	0	9,645	9,645	0	9,645	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,917,374	0	3,917,374	3,569,903	0	3,569,903	347,471	0	347,471
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,952,208	7,148	8,959,356	6,894,759	4,813	6,899,572	2,057,449	2,335	2,059,784
		TOTAL DISTRIBUTION EXPENSES	13,435,885	783,303	14,219,188	9,913,797	527,429	10,441,226	3,522,088	255,874	3,777,962

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended June 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	9,359	9,359	0	6,094	6,094	0	3,265	3,265
2	902000	Meter Reading Expenses	44,515	7,618	52,133	28,952	4,960	33,912	15,563	2,658	18,221
2	903XXX	Customer Records & Collection Expenses	64,462	631,779	696,241	31,576	411,364	442,940	32,886	220,415	253,301
2	904000	Uncollectible Accounts	322,118	0	322,118	284,089	0	284,089	38,029	0	38,029
2	905000	Misc Customer Accounts	0	38,001	38,001	0	24,743	24,743	0	13,258	13,258
		TOTAL CUSTOMER ACCOUNTS EXPENSES	431,095	686,757	1,117,852	344,617	447,161	791,778	86,478	239,596	326,074
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,417,293	17,281	2,434,574	1,859,374	11,252	1,870,626	557,919	6,029	563,948
2	909000	Advertising	5,296	16,019	21,315	5,434	10,430	15,864	(138)	5,589	5,451
2	910000	Misc Customer Service & Info Exp	0	9,370	9,370	0	6,101	6,101	0	3,269	3,269
		TOTAL CUSTOMER SERVICE & INFO EXP	2,422,589	42,670	2,465,259	1,864,808	27,783	1,892,591	557,781	14,887	572,668
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	(14,005)	0	(14,005)	(14,005)	0	(14,005)	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	(14,005)	0	(14,005)	(14,005)	0	(14,005)	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	123,854	2,304,676	2,428,530	43,885	1,542,819	1,586,704	79,969	761,857	841,826
4	921000	Office Supplies & Expenses	167	203,802	203,969	49	136,431	136,480	118	67,371	67,489
4	922000	Admin Exp Transferred--Credit	0	(10,808)	(10,808)	0	(7,235)	(7,235)	0	(3,573)	(3,573)
4	923000	Outside Services Employed	73,026	1,369,417	1,442,443	73,026	916,729	989,755	0	452,688	452,688
4	924000	Property Insurance Premium	0	211,728	211,728	0	141,737	141,737	0	69,991	69,991
4	925XXX	Injuries and Damages	307,213	578,667	885,880	204,429	387,377	591,806	102,784	191,290	294,074
4	926XXX	Employee Pensions and Benefits	294,900	2,904,746	3,199,646	202,299	1,944,524	2,146,823	92,601	960,222	1,052,823
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	289,397	405,910	695,307	208,418	261,406	469,824	80,979	144,504	225,483
4	930000	Miscellaneous General Expenses	18,139	180,713	198,852	16,569	120,975	137,544	1,570	59,738	61,308
4	931000	Rents	700	77,980	78,680	0	52,202	52,202	700	25,778	26,478
4	935000	Maintenance of General Plant	113,743	1,004,683	1,118,426	84,243	672,565	756,808	29,500	332,118	361,618
		TOTAL ADMIN & GEN OPERATING EXP	1,221,239	9,231,514	10,452,753	832,918	6,169,530	7,002,448	388,321	3,061,984	3,450,305

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	337,369	1,595,312	1,932,681	263,109	1,067,950	1,331,059	74,260	527,362	601,622
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	16,628	16,628	0	8,235	8,235
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	340,955	3,417,692	3,758,647	340,955	2,287,906	2,628,861	0	1,129,786	1,129,786
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,566	23,566	0	11,637	11,637
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	29,677	150,038	179,715	24,600	99,945	124,545	5,077	50,093	55,170
99	407314	Regulatory Debit - FISERVE Amortization	(11,239)	0	(11,239)	0	0	0	(11,239)	0	(11,239)
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	363,648	0	363,648	363,648	0	363,648	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(44,429)	0	(44,429)	(44,429)	0	(44,429)	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(2,651,956)	0	(2,651,956)	(1,550,495)	0	(1,550,495)	(1,101,461)	0	(1,101,461)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(22,221)	0	(22,221)	(22,221)	0	(22,221)	0	0	0
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	106,062	104,822	210,884	74,051	70,171	144,222	32,011	34,651	66,662
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,287,463)	5,327,930	4,040,467	(286,111)	3,566,166	3,280,055	(1,001,352)	1,761,764	760,412
		TOTAL ADMIN & GENERAL EXPENSES	(66,224)	14,559,444	14,493,220	546,807	9,735,696	10,282,503	(613,031)	4,823,748	4,210,717
		TOTAL EXPENSES BEFORE FIT	21,530,641	55,198,119	76,728,760	15,199,631	35,935,178	51,134,809	6,331,010	19,262,941	25,593,951
		NET OPERATING INCOME (LOSS) BEFORE FIT			17,406,743			12,409,426			4,997,317
E-FIT		FEDERAL INCOME TAX			102,866			128,444			(25,578)
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,789,594)			(753,903)			(1,035,691)
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			19,133,870			13,060,902			6,072,968

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.112%	34.888%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.334%	32.666%
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
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended June 30, 2023
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	11,300	62,354	73,654	8,900	40,156	49,056	2,400	22,198	24,598
1	456010	Other Electric Rev-Financial	0	(383,775)	(383,775)	0	(247,151)	(247,151)	0	(136,624)	(136,624)
1	456015	Other Electric Rev-CT Fuel Sales	0	1,239,418	1,239,418	0	798,185	798,185	0	441,233	441,233
1	456016	Other Electric Rev-Resource Opt	0	225,460	225,460	0	145,196	145,196	0	80,264	80,264
1	456017	Other Electric Rev-Non Resource	0	10,064	10,064	0	6,481	6,481	0	3,583	3,583
1	456018	Other Electric Rev-Extraction	0	5,171	5,171	0	3,330	3,330	0	1,841	1,841
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	88,550	88,550	(13,750)	48,950	35,200
1	456050	Other Electric Rev-Attachment Fees	37,299	0	37,299	31,065	0	31,065	6,234	0	6,234
1	456100	Transmission Revenue of Others	0	2,068,609	2,068,609	0	1,332,184	1,332,184	0	736,425	736,425
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,588	49,588	0	27,412	27,412
1	456130	Ancillary Services Revenue	0	91,539	91,539	0	58,951	58,951	0	32,588	32,588
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(2,188,126)	0	(2,188,126)	(1,799,206)	0	(1,799,206)	(388,920)	0	(388,920)
1	456329	Amortization Res Decoupling Deferral	739,362	0	739,362	389,921	0	389,921	349,441	0	349,441
1	456338	Non-res Decoupling Deferred Rev	987,632	0	987,632	1,181,792	0	1,181,792	(194,160)	0	(194,160)
1	456339	Amortization Non-res Decoupling	(198,209)	0	(198,209)	(229,838)	0	(229,838)	31,629	0	31,629
1	456380	Other Electric Revenue-Clearwater	17,129	0	17,129	0	0	0	17,129	0	17,129
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,501	95,501	0	52,793	52,793
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(37,663)	(37,663)	0	(24,255)	(24,255)	0	(13,408)	(13,408)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	37,663	37,663	0	24,255	24,255	0	13,408	13,408
1	456730	Other Elec Rev-Intraco Thermal	0	520,043	520,043	0	334,908	334,908	0	185,135	185,135
TOTAL ACCOUNT 456			(591,416)	4,201,677	3,610,261	(406,652)	2,705,879	2,299,227	(184,764)	1,495,798	1,311,034

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	12,223,943	12,223,943	0	7,872,219	7,872,219	0	4,351,724	4,351,724
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	216,404	216,404	0	139,364	139,364	0	77,040	77,040
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	799,582	0	799,582	0	0	0	799,582	0	799,582
1	555550	Non Monetary - Exchange Power	0	(13,908)	(13,908)	0	(8,957)	(8,957)	0	(4,951)	(4,951)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	169,700	169,700	0	109,287	109,287	0	60,413	60,413
1	555710	Intercompany Purchase	0	91,539	91,539	0	58,951	58,951	0	32,588	32,588
1	555740	Purchased Power - EIM	0	756,320	756,320	0	487,070	487,070	0	269,250	269,250
TOTAL ACCOUNT 555			799,582	13,443,998	14,243,580	0	8,657,934	8,657,934	799,582	4,786,064	5,585,646

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,818	502,205	505,023	2,818	323,420	326,238	0	178,785	178,785
1	557010	Other Power Supply Expense - Financial	0	936,830	936,830	0	603,319	603,319	0	333,511	333,511
1	557018	Merchandise Processing Fee	0	4,177	4,177	0	2,690	2,690	0	1,487	1,487
1	557150	Fuel - Economic Dispatch	0	(1,354,306)	(1,354,306)	0	(872,173)	(872,173)	0	(482,133)	(482,133)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(10,841)	0	(10,841)	0	0	0	(10,841)	0	(10,841)
1	557165	Other Resource Costs-CAISO Charges	0	7,750	7,750	0	4,991	4,991	0	2,759	2,759
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	108,589	108,589	0	69,931	69,931	0	38,658	38,658
1	557171	REC Broker Fees	0	3,702	3,702	0	2,384	2,384	0	1,318	1,318
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	71,909	0	71,909	71,909	0	71,909	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	1,745,799	0	1,745,799	1,745,799	0	1,745,799	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	0	0	0	0	0	0	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	145,340	0	145,340	145,340	0	145,340	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(260,321)	0	(260,321)	(260,321)	0	(260,321)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,328,243	0	1,328,243	0	0	0	1,328,243	0	1,328,243
99	557390	Idaho PCA Amortization	376,416	0	376,416	0	0	0	376,416	0	376,416
1	557395	Optional Renewable Power Expense Offset	0	121	121	0	78	78	0	43	43
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	84,374	84,374	0	54,337	54,337	0	30,037	30,037
1	557711	Turbine Gas Bookout Offset	0	(84,374)	(84,374)	0	(54,337)	(54,337)	0	(30,037)	(30,037)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,316,818	2,316,818	0	1,492,031	1,492,031	0	824,787	824,787
TOTAL ACCOUNT 557			3,467,586	2,525,886	5,993,472	1,747,003	1,626,671	3,373,674	1,720,583	899,215	2,619,798

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	63,829	17,281	81,110	57,930	11,252	69,182	5,899	6,029	11,928
99	908600	Public Purpose Tariff Rider Expense Offset	2,305,168	0	2,305,168	1,749,281	0	1,749,281	555,887	0	555,887
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	48,296	0	48,296	52,163	0	52,163	(3,867)	0	(3,867)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,417,293	17,281	2,434,574	1,859,374	11,252	1,870,626	557,919	6,029	563,948

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.112%	34.888%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.77%	55.77%
2	Cost of Debt		4.699%	4.702%
	Total Weighted Cost		2.621%	2.622%
E-APL	Net Rate Base	3,224,209,493	2,157,084,854	1,067,124,639
	Interest Deduction for FIT Calculation	84,517,202	56,537,194	27,980,008
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	94,135,503	63,544,235	30,591,268
E-OPS	Less: Operating & Maintenance Expense	58,586,086	37,548,204	21,037,882
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,217,948	9,359,555	3,858,393
E-OTX	Less: Taxes Other than FIT	4,924,726	4,227,050	697,676
	Net Operating Income Before FIT	17,406,743	12,409,426	4,997,317
E-INT	Less: Monthly Interest Expense	7,043,100	4,711,433	2,331,667
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(9,871,597)	(7,086,357)	(2,785,240)
	Taxable Net Operating Income	489,837	611,636	(121,799)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	102,866	128,444	(25,578)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	102,866	128,444	(25,578)
E-DTE	Deferred FIT	1,397,347	1,064,306	333,041
E-DTE	Customer Tax Credit Amortization	(3,186,941)	(1,818,209)	(1,368,732)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(1,727,127)	(651,476)	(1,075,651)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		7,078,313	9,521,504	16,599,817	4,907,199	6,261,051	11,168,250	2,171,114	3,260,453	5,431,567
12	997001 Contributions In Aid of Construction		0	783,334	783,334	0	521,802	521,802	0	261,532	261,532
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual		0	(181,759)	(181,759)	0	(121,075)	(121,075)	0	(60,684)	(60,684)
99	997007 Idaho PCA		1,651,367	0	1,651,367	0	0	0	1,651,367	0	1,651,367
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	25,992	25,992	0	17,314	17,314	0	8,678	8,678
99	997018 DSM Tariff Rider		(2,211,211)	0	(2,211,211)	(2,002,008)	0	(2,002,008)	(209,203)	0	(209,203)
12	997020 FAS87 Current Pension Accrual		0	(152,012)	(152,012)	0	(101,260)	(101,260)	0	(50,752)	(50,752)
12	997027 Uncollectibles		42,542	(375,893)	(333,351)	(33,768)	(250,394)	(284,162)	76,310	(125,499)	(49,189)
99	997031 Decoupling Mechanism		659,342	0	659,342	457,332	0	457,332	202,010	0	202,010
12	997032 Interest Rate Swaps		0	356,618	356,618	0	237,554	237,554	0	119,064	119,064
99	997033 BPA Residential Exchange		241,426	0	241,426	153,038	0	153,038	88,388	0	88,388
99	997034 Montana Hydro Settlement		(3,766,353)	0	(3,766,353)	(2,468,231)	0	(2,468,231)	(1,298,122)	0	(1,298,122)
99	997035 Leases		0	29,955	29,955	0	20,053	20,053	0	9,902	9,902
99	997043 Washington Deferred Power Costs		1,817,708	0	1,817,708	1,817,708	0	1,817,708	0	0	0
12	997044 Non-Monetary Power Costs		0	(13,908)	(13,908)	0	(9,265)	(9,265)	0	(4,643)	(4,643)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC		0	(276,854)	(276,854)	0	(184,421)	(184,421)	0	(92,433)	(92,433)
12	997049 Tax Depreciation		0	(14,661,458)	(14,661,458)	0	(9,766,437)	(9,766,437)	0	(4,895,021)	(4,895,021)
99	997058 Colstrip Community Fund		62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement		0	33,333	33,333	0	22,204	22,204	0	11,129	11,129
12	997063 CDA Lake Settlement		0	73,673	73,673	0	49,076	49,076	0	24,597	24,597
99	997065 Amortization - Unbilled Revenue Add-Ins		20,356	0	20,356	40,021	0	40,021	(19,665)	0	(19,665)
12	997072 CDA Fund Settlement-Prepayment		0	166,666	166,666	0	107,333	107,333	0	59,333	59,333
12	997080 Book Transportation Depreciation		0	230,943	230,943	0	153,838	153,838	0	77,105	77,105
12	997081 Deferred Compensation		0	(4,481)	(4,481)	0	(2,985)	(2,985)	0	(1,496)	(1,496)
4	997082 Meal Disallowances		0	40,507	40,507	0	27,117	27,117	0	13,390	13,390
12	997083 Paid Time Off		0	206,744	206,744	0	137,718	137,718	0	69,026	69,026
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(51,853)	0	(51,853)	0	0	0	(51,853)	0	(51,853)
99	997095 WA REC Deferral		(114,981)	0	(114,981)	(114,981)	0	(114,981)	0	0	0
12	997096 CDA Settlement Costs		0	2,726	2,726	0	1,816	1,816	0	910	910
99	997098 Provision for Rate Refund		(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	0	0	0	0	0	0	0	0
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(6,708,333)	(6,708,333)	0	(4,468,622)	(4,468,622)	0	(2,239,711)	(2,239,711)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997107 MDM System		315,594	0	315,594	315,594	0	315,594	0	0	0
99	997110 FISERVE		(11,239)	(18,502)	(29,741)	0	(12,325)	(12,325)	(11,239)	(6,177)	(17,416)
12	997111 Capitalized Transportation		0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP		0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral		0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment		(339,469)	0	(339,469)	(227,496)	0	(227,496)	(111,973)	0	(111,973)
99	997119 AFUDC Tax CPI		0	444,254	444,254	0	295,931	295,931	0	148,323	148,323
99	997120 Transportation Tax Disallowance		0	5,577	5,577	0	3,715	3,715	0	1,862	1,862

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997122 Regulatory Fees	(102,790)	0	(102,790)	(102,790)	0	(102,790)	0	0	0
99	997123 EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125 COVID-19	(44,429)	0	(44,429)	(44,429)	0	(44,429)	0	0	0
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(467,665)	(467,665)	0	(311,526)	(311,526)	0	(156,139)	(156,139)
99	997129 Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,393,322)	(1,393,322)	0	(698,345)	(698,345)
99	997130 Wild Fire Resiliency Deferral	(2,296,801)	0	(2,296,801)	(1,195,340)	0	(1,195,340)	(1,101,461)	0	(1,101,461)
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(76,775)	0	(76,775)	(76,775)	0	(76,775)	0	0	0
99	997138 Intervenor Funding	0	0	0	0	0	0	0	0	0
99	997139 Pension Settlement	0	37,849	37,849	0	25,212	25,212	0	12,637	12,637
99	997140 Insurance Balancing	(22,221)	0	(22,221)	(22,221)	0	(22,221)	0	0	0
99	997141 CCA	222,001	0	222,001	157,363	0	157,363	64,638	0	64,638
	TOTAL SCHEDULE M ADJUSTMENTS	3,121,260	(12,992,857)	(9,871,597)	1,653,541	(8,739,898)	(7,086,357)	1,467,719	(4,252,959)	(2,785,240)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.613%	33.387%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended June 30, 2023
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,066,774	1,066,774	0	710,610	710,610	0	356,164	356,164
99	410100	Deferred Federal Income Tax Expense - Washington	(162,000)	0	(162,000)	(162,000)	0	(162,000)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(132,977)	0	(132,977)	0	0	0	(132,977)	0	(132,977)
	410100	Total	(294,977)	1,066,774	771,797	(162,000)	710,610	548,610	(132,977)	356,164	223,187
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(37,613)	(37,613)	0	(25,055)	(25,055)	0	(12,558)	(12,558)
99	411100	Deferred Federal Income Tax Expense - Washington	328,428	0	328,428	328,428	0	328,428	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	8,084	0	8,084	0	0	0	8,084	0	8,084
	411100	Total	336,512	(37,613)	298,899	328,428	(25,055)	303,373	8,084	(12,558)	(4,474)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	212,323	0	212,323	212,323	0	212,323	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	114,328	0	114,328	0	0	0	114,328	0	114,328
	410193	Total	326,651	0	326,651	212,323	0	212,323	114,328	0	114,328
Total Deferred Federal Income Tax Expense			368,186	1,029,161	1,397,347	378,751	685,555	1,064,306	(10,565)	343,606	333,041
99	411193	Customer Tax Credit Amortization - Washington	(1,818,209)	0	(1,818,209)	(1,818,209)	0	(1,818,209)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,368,732)	0	(1,368,732)	0	0	0	(1,368,732)	0	(1,368,732)
	411193	Total	(3,186,941)	0	(3,186,941)	(1,818,209)	0	(1,818,209)	(1,368,732)	0	(1,368,732)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%		66.613%		33.387%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,974	4,974	0	3,203	3,203	0	1,771	1,771
1	408140	State Kwh Generation Tax	0	160,135	160,135	0	103,127	103,127	0	57,008	57,008
1	408150	R&P Property Tax--Production	0	495,635	495,635	0	319,189	319,189	0	176,446	176,446
1	408180	R&P Property Tax--Transmission	0	135,724	135,724	0	87,406	87,406	0	48,318	48,318
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	796,468	796,468	0	512,925	512,925	0	283,543	283,543
DISTRIBUTION											
99	408110	State Excise Tax	1,809,782	0	1,809,782	1,809,737	0	1,809,737	45	0	45
99	408120	Municipal Occupation & License Tax	1,843,794	0	1,843,794	1,570,329	0	1,570,329	273,465	0	273,465
99	408160	Miscellaneous State or Local Tax--WA & ID	7	0	7	0	0	0	7	0	7
99	408170	R&P Property Tax--Distribution	266,000	0	266,000	189,837	0	189,837	76,163	0	76,163
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			3,917,374	0	3,917,374	3,569,903	0	3,569,903	347,471	0	347,471
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	106,062	104,822	210,884	74,051	70,171	144,222	32,011	34,651	66,662
TOTAL A&G			106,062	104,822	210,884	74,051	70,171	144,222	32,011	34,651	66,662
TOTAL TAXES OTHER THAN FIT			4,023,436	901,290	4,924,726	3,643,954	583,096	4,227,050	379,482	318,194	697,676

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,258,332	7,258,332	0	4,674,366	4,674,366	0	2,583,966	2,583,966
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	1,000,669	1,000,669	0	644,431	644,431	0	356,238	356,238
1	182381	CDA Settlement Past Storage	0	27,038,286	27,038,286	0	17,412,656	17,412,656	0	9,625,630	9,625,630
1	302000	Franchises & Consents	2,745,914	44,049,218	46,795,132	2,745,914	28,367,696	31,113,610	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)	4,453,070	108,825,396	113,278,466	4,453,070	72,850,985	77,304,055	0	35,974,411	35,974,411
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	22,684,197	22,684,197	0	15,185,482	15,185,482	0	7,498,715	7,498,715
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	11,942,753	11,942,753	0	7,994,837	7,994,837	0	3,947,916	3,947,916
TOTAL INTANGIBLE PLANT			23,634,043	338,304,052	361,938,095	23,634,043	224,097,568	247,731,611	0	114,206,484	114,206,484
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	111,667,536	29,243,607	140,911,143	72,960,475	18,832,883	91,793,358	38,707,061	10,410,724	49,117,785
1	312000	Boiler Plant	146,509,677	78,200,216	224,709,893	93,237,522	50,360,939	143,598,461	53,272,155	27,839,277	81,111,432
1	313000	Generators	44,314	0	44,314	28,266	0	28,266	16,048	0	16,048
1	314000	Turbogenerator Units	39,451,981	18,648,191	58,100,172	25,789,919	12,009,435	37,799,354	13,662,062	6,638,756	20,300,818
1	315000	Accessory Electric Equipment	18,143,276	12,501,086	30,644,362	11,854,359	8,050,699	19,905,058	6,288,917	4,450,387	10,739,304
1	316000	Miscellaneous Power Plant Equipment	14,701,876	2,476,959	17,178,835	9,608,076	1,595,162	11,203,238	5,093,800	881,797	5,975,597
TOTAL STEAM PRODUCTION PLANT			330,518,660	144,927,641	475,446,301	213,478,617	93,333,401	306,812,018	117,040,043	51,594,240	168,634,283
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	113,766,436	113,766,436	0	73,265,585	73,265,585	0	40,500,851	40,500,851
1	332XXX	Reservoirs, Dams, & Waterways	0	258,466,216	258,466,216	0	166,452,243	166,452,243	0	92,013,973	92,013,973
1	333000	Waterwheels, Turbines, & Generators	0	235,929,264	235,929,264	0	151,938,446	151,938,446	0	83,990,818	83,990,818
1	334000	Accessory Electric Equipment	0	84,951,295	84,951,295	0	54,708,634	54,708,634	0	30,242,661	30,242,661
1	335XXX	Miscellaneous Power Plant Equipment	0	13,840,658	13,840,658	0	8,913,384	8,913,384	0	4,927,274	4,927,274
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	776,491,457	776,491,457	0	500,060,499	500,060,499	0	276,430,958	276,430,958
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	17,611,525	17,611,525	0	11,341,822	11,341,822	0	6,269,703	6,269,703
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,609	21,070,609	0	13,569,472	13,569,472	0	7,501,137	7,501,137
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	239,788,576	239,788,576	0	154,423,843	154,423,843	0	85,364,733	85,364,733
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	26,080,309	26,080,309	0	16,795,719	16,795,719	0	9,284,590	9,284,590
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	1,642,593	1,642,593	0	1,057,830	1,057,830	0	584,763	584,763
TOTAL OTHER PRODUCTION PLANT			0	328,748,044	328,748,044	0	211,713,740	211,713,740	0	117,034,304	117,034,304
TOTAL PRODUCTION PLANT			330,518,660	1,250,167,142	1,580,685,802	213,478,617	805,107,640	1,018,586,257	117,040,043	445,059,502	562,099,545

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,512,494	30,140,852	410,632	19,006,046	19,416,678	217,726	10,506,448	10,724,174	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	2,887	37,470,781	37,473,668	1,861	24,131,183	24,133,044	1,026	13,339,598	13,340,624	
1	353XXX	Station Equipment	12,901,833	372,759,919	385,661,752	8,433,784	240,057,388	248,491,172	4,468,049	132,702,531	137,170,580	
1	354000	Towers & Fixtures	15,988,510	1,167,385	17,155,895	10,448,466	751,796	11,200,262	5,540,044	415,589	5,955,633	
1	355000	Poles & Fixtures	5,418	357,737,233	357,742,651	3,541	230,382,778	230,386,319	1,877	127,354,455	127,356,332	
1	356000	Overhead Conductors & Devices	12,525,826	171,219,317	183,745,143	8,185,604	110,265,240	118,450,844	4,340,222	60,954,077	65,294,299	
1	357000	Underground Conduit	0	3,073,349	3,073,349	0	1,979,237	1,979,237	0	1,094,112	1,094,112	
1	358000	Underground Conductors & Devices	0	6,550,885	6,550,885	0	4,218,770	4,218,770	0	2,332,115	2,332,115	
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	42,131,666	982,020,666	1,024,152,332	27,535,406	632,421,309	659,956,715	14,596,260	349,599,357	364,195,617	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	4,014,923	0	4,014,923	1,348,570	0	1,348,570	2,666,353	0	2,666,353	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,998,633	0	28,998,633	21,318,023	0	21,318,023	7,680,610	0	7,680,610	
3	362000	Station Equipment	165,606,050	3,200,270	168,806,320	111,697,798	2,154,870	113,852,668	53,908,252	1,045,400	54,953,652	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	558,120,026	0	558,120,026	371,047,021	0	371,047,021	187,073,005	0	187,073,005	
99	365000	Overhead Conductors & Devices	354,693,356	0	354,693,356	222,024,785	0	222,024,785	132,668,571	0	132,668,571	
99	366000	Underground Conduit	164,307,950	0	164,307,950	108,813,599	0	108,813,599	55,494,351	0	55,494,351	
99	367000	Underground Conductors & Devices	281,479,342	0	281,479,342	187,868,218	0	187,868,218	93,611,124	0	93,611,124	
99	368000	Line Transformers	345,876,500	0	345,876,500	241,062,994	0	241,062,994	104,813,506	0	104,813,506	
99	369XXX	Services	219,989,903	0	219,989,903	142,859,624	0	142,859,624	77,130,279	0	77,130,279	
99	371XXX	Installations on Customers' Premises	7,213,838	0	7,213,838	7,213,838	0	7,213,838	0	0	0	
99	370XXX	Meters	87,011,479	0	87,011,479	62,265,559	0	62,265,559	24,745,920	0	24,745,920	
99	373XXX	Street Light & Signal Systems	80,168,250	0	80,168,250	52,022,402	0	52,022,402	28,145,848	0	28,145,848	
		TOTAL DISTRIBUTION PLANT	2,309,683,019	3,200,270	2,312,883,289	1,539,906,796	2,154,870	1,542,061,666	769,776,223	1,045,400	770,821,623	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,500,426	9,613,545	11,113,971	800,859	6,435,595	7,236,454	699,567	3,177,950	3,877,517	
4	390XXX	Structures & Improvements	27,295,084	109,613,120	136,908,204	17,892,391	73,378,311	91,270,702	9,402,693	36,234,809	45,637,502	
4	391XXX	Office Furniture & Equipment	5,519,349	53,359,451	58,878,800	5,503,929	35,720,417	41,224,346	15,420	17,639,034	17,654,454	
4	392XXX	Transportation Equipment	40,806,242	32,392,076	73,198,318	28,016,091	21,684,227	49,700,318	12,790,151	10,707,849	23,498,000	
4	393000	Stores Equipment	712,759	4,204,677	4,917,436	527,063	2,814,737	3,341,800	185,696	1,389,940	1,575,636	
4	394000	Tools, Shop & Garage Equipment	2,676,547	18,379,946	21,056,493	1,453,613	12,304,087	13,757,700	1,222,934	6,075,859	7,298,793	
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	21,466,706	7,290,041	28,756,747	13,310,000	4,880,172	18,190,172	8,156,706	2,409,869	10,566,575	
4	397XXX	Communications Equipment	32,669,723	95,949,312	128,619,035	23,312,224	64,231,348	87,543,572	9,357,499	31,717,964	41,075,463	
4	398000	Miscellaneous Equipment	13,459	915,501	928,960	0	612,864	612,864	13,459	302,637	316,096	
		TOTAL GENERAL PLANT	133,073,293	335,582,858	468,656,151	91,213,377	224,649,232	315,862,609	41,859,916	110,933,626	152,793,542	
		TOTAL PLANT IN SERVICE	2,839,040,681	2,909,274,988	5,748,315,669	1,895,768,239	1,888,430,619	3,784,198,858	943,272,442	1,020,844,369	1,964,116,811	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(288,841,127)	(79,920,138)	(368,761,265)	(191,140,273)	(51,468,569)	(242,608,842)	(97,700,854)	(28,451,569)	(126,152,423)
E-ADEP		Hydro Production Plant	0	(196,410,081)	(196,410,081)	0	(126,488,092)	(126,488,092)	0	(69,921,989)	(69,921,989)
E-ADEP		Other Production Plant	0	(174,495,943)	(174,495,943)	0	(112,375,387)	(112,375,387)	0	(62,120,556)	(62,120,556)
E-ADEP		Transmission Plant	(27,684,447)	(250,182,002)	(277,866,449)	(16,959,924)	(161,117,209)	(178,077,133)	(10,724,523)	(89,064,793)	(99,789,316)
E-ADEP		Distribution Plant	(760,158,632)	(534,794)	(760,693,426)	(474,115,333)	(360,098)	(474,475,431)	(286,043,299)	(174,696)	(286,217,995)
E-ADEP		General Plant	(56,528,073)	(120,272,414)	(176,800,487)	(37,327,719)	(80,513,962)	(117,841,681)	(19,200,354)	(39,758,452)	(58,958,806)
		TOTAL ACCUMULATED DEPRECIATION	(1,133,212,279)	(821,815,372)	(1,955,027,651)	(719,543,249)	(532,323,317)	(1,251,866,566)	(413,669,030)	(289,492,055)	(703,161,085)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,012,087)	(19,012,087)	0	(12,243,784)	(12,243,784)	0	(6,768,303)	(6,768,303)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(512,511)	0	(512,511)	(512,511)	0	(512,511)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,779,614)	(3,779,614)	0	(2,527,247)	(2,527,247)	0	(1,252,367)	(1,252,367)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(15,941,492)	(123,122,608)	(139,064,100)	(15,941,492)	(82,421,968)	(98,363,460)	0	(40,700,640)	(40,700,640)
E-AAAMT		General Plant - 390200, 396200	0	(1,353,420)	(1,353,420)	0	(906,020)	(906,020)	0	(447,400)	(447,400)
		TOTAL ACCUMULATED AMORTIZATION	(16,454,003)	(147,267,729)	(163,721,732)	(16,454,003)	(98,099,019)	(114,553,022)	0	(49,168,710)	(49,168,710)
		TOTAL ACCUMULATED DEPR/AMORT	(1,149,666,282)	(969,083,101)	(2,118,749,383)	(735,997,252)	(630,422,336)	(1,366,419,588)	(413,669,030)	(338,660,765)	(752,329,795)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,689,374,399	1,940,191,887	3,629,566,286	1,159,770,987	1,258,008,283	2,417,779,270	529,603,412	682,183,604	1,211,787,016
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(541,144,419)	(541,144,419)	0	(360,472,532)	(360,472,532)	0	(180,671,887)	(180,671,887)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,278,367)	(50,278,367)	0	(33,657,847)	(33,657,847)	0	(16,620,520)	(16,620,520)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,462,156)	(4,462,156)	0	(2,987,101)	(2,987,101)	0	(1,475,055)	(1,475,055)
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	(5,678,040)	(5,678,040)	0	(3,656,658)	(3,656,658)	0	(2,021,382)	(2,021,382)
1		ADFIT - CDA Settlement Costs (283333)	0	279,871	279,871	0	180,237	180,237	0	99,634	99,634
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(928,847)	(928,847)	0	(618,733)	(618,733)	0	(310,114)	(310,114)
		TOTAL ACCUMULATED DFIT	0	(602,216,995)	(602,216,995)	0	(401,216,006)	(401,216,006)	0	(201,000,989)	(201,000,989)
		NET ELECTRIC UTILITY PLANT	1,689,374,399	1,337,974,892	3,027,349,291	1,159,770,987	856,792,277	2,016,563,264	529,603,412	481,182,615	1,010,786,027

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.334%	32.666%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.613%	33.387%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,689,374,399	1,337,974,892	3,027,349,291	#####	856,792,277	2,016,563,264	529,603,412	481,182,615	#####
OTHER ADJUSTMENTS									
4 Regulatory Asset - AFUDC (182332)	8,236,380	43,615,793	51,852,173	6,259,027	29,197,720	35,456,747	1,977,353	14,418,073	16,395,426
4 Accumulated Amortization - AFUDC (182318)	(1,831,588)	(6,278,525)	(8,110,113)	(1,472,309)	(4,203,033)	(5,675,342)	(359,279)	(2,075,492)	(2,434,771)
99 Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99 Colstrip Common AFUDC (186100)	0	0	0	0	0	0	0	0	0
99 Colstrip Disallowed AFUDC (111100)	0	0	0	0	0	0	0	0	0
99 Kettle Falls Disallowed Plant (101030)	0	0	0	0	0	0	0	0	0
99 Kettle Falls Disallowed Accumulated Depr (108030)	0	0	0	0	0	0	0	0	0
99 ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99 Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99 Boulder Park Disallowed Accumulated Depr (108050)	2,267,838	0	2,267,838	0	0	0	2,267,838	0	2,267,838
99 ADFIT - Boulder Park Disallowed (190040)	69,754	0	69,754	0	0	0	69,754	0	69,754
99 Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99 ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99 CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99 AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99 CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99 Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823)	15,376,529	0	15,376,529	15,376,529	0	15,376,529	0	0	0
99 Regulatory Asset-Deferred AMI Costs (182337)	23,283,757	0	23,283,757	23,283,757	0	23,283,757	0	0	0
99 ADFIT-Deferred AMI Costs (283436)	(8,118,660)	0	(8,118,660)	(8,118,660)	0	(8,118,660)	0	0	0
99 Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99 ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99 Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99 ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99 Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99 ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99 Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4 Customer Advances (252000)	(4,305,820)	0	(4,305,820)	(1,246,896)	0	(1,246,896)	(3,058,924)	0	(3,058,924)
2 Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99 Regulatory Liability-Customer Tax Credit (254393)	(31,448,865)	0	(31,448,865)	(26,267,856)	0	(26,267,856)	(5,181,009)	0	(5,181,009)
99 ADFIT-Customer Tax Credit (190393)	6,604,262	0	6,604,262	5,516,250	0	5,516,250	1,088,012	0	1,088,012
99 Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,529,950)	0	(8,529,950)	(5,182,393)	0	(5,182,393)	(3,347,557)	0	(3,347,557)
99 Colstrip-Regulatory Asset (182327)	16,961,670	0	16,961,670	9,601,313	0	9,601,313	7,360,357	0	7,360,357
99 Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment ADFIT (190027)	582,472	0	582,472	656,322	0	656,322	(73,850)	0	(73,850)
99 Colstrip Reg Asset ADFIT (283376)	(2,436,335)	0	(2,436,335)	(1,667,497)	0	(1,667,497)	(768,838)	0	(768,838)
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)	(6,706,359)	0	(6,706,359)	(4,741,425)	0	(4,741,425)	(1,964,934)	0	(1,964,934)
99 Colstrip ARO Liability (230027)	(13,281,616)	0	(13,281,616)	(8,679,539)	0	(8,679,539)	(4,602,077)	0	(4,602,077)
99 Colstrip ARO ADFIT (190376)	2,789,139	0	2,789,139	1,822,703	0	1,822,703	966,436	0	966,436
99 Colstrip ARO ADFIT (283377)	(1,786,281)	0	(1,786,281)	(1,091,983)	0	(1,091,983)	(694,298)	0	(694,298)
99 Customer Deposits (235199)	(7,346)	0	(7,346)	(7,346)	0	(7,346)	0	0	0
C-WKC Working Capital	149,132,133	0	149,132,133	101,545,557	0	101,545,557	47,586,576	0	47,586,576
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	159,522,934	37,337,268	196,860,202	115,526,903	24,994,687	140,521,590	43,996,031	12,342,581	56,338,612
NET RATE BASE	1,848,897,333	1,375,312,160	3,224,209,493	#####	881,786,964	2,157,084,854	573,599,443	493,525,196	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	352,654	352,654			352,654	352,654		227,109	227,109		125,545	125,545
	Steam (ED-ID)	363,820	363,820		363,820		363,820				363,820		363,820
	Steam (ED-WA)	934,778	934,778		934,778		934,778	934,778		934,778			934,778
1	Hydro (ED-AN)	1,384,064	1,384,064		1,384,064		1,384,064		891,337	891,337		492,727	492,727
1	Other (ED-AN)	917,910	917,910		917,910		917,910		591,134	591,134		326,776	326,776
Total Electric Production		3,953,226	3,953,226		1,298,598	2,654,628	3,953,226	934,778	1,709,580	2,644,358	363,820	945,048	1,308,868
Electric Transmission													
1	ED-AN	1,688,192	1,688,192			1,688,192	1,688,192		1,087,196	1,087,196		600,996	600,996
	ED-ID	23,056	23,056		23,056		23,056				23,056		23,056
	ED-WA	43,501	43,501		43,501		43,501	43,501		43,501			43,501
Total Electric Transmissic		1,754,749	1,754,749		66,557	1,688,192	1,754,749	43,501	1,087,196	1,130,697	23,056	600,996	624,052
Electric Distribution													
3	ED-AN	7,148	7,148			7,148	7,148		4,813	4,813		2,335	2,335
	ED-ID	1,709,978	1,709,978		1,709,978		1,709,978				1,709,978		1,709,978
	ED-WA	3,315,211	3,315,211		3,315,211		3,315,211	3,315,211		3,315,211			3,315,211
Total Electric Distribution		5,032,337	5,032,337		5,025,189	7,148	5,032,337	3,315,211	4,813	3,320,024	1,709,978	2,335	1,712,313
Gas Underground Storage													
	GD-AN	63,546		63,546									
	GD-OR	10,777				10,777							
Total Gas Underground St		74,323		63,546		10,777							
Gas Distribution													
	GD-AN	4,786		4,786									
	GD-ID	602,114		602,114									
	GD-WA	1,409,316		1,409,316									
	GD-OR	917,678				917,678							
Total Gas Distribution		2,933,894		2,016,216		917,678							
General Plant													
4	ED-AN	235,966	235,966			235,966	235,966		157,963	157,963		78,003	78,003
	ED-ID	43,208	43,208		43,208		43,208				43,208		43,208
	ED-WA	117,361	117,361		117,361		117,361	117,361		117,361			117,361
7,4	CD-AA	1,868,664	1,310,158	386,963	171,543	1,310,158	1,310,158		877,059	877,059		433,099	433,099
9,4	CD-AN	63,762	49,188	14,574		49,188	49,188		32,928	32,928		16,260	16,260
9	CD-ID	40,252	31,052	9,200		31,052	31,052				31,052		31,052
9	CD-WA	188,932	145,748	43,184		145,748	145,748	145,748		145,748			145,748
8	GD-AA	29,514		20,375	9,139								
	GD-AN	2,383		2,383									
	GD-ID	3,185		3,185									
	GD-WA	90,868		90,868									
	GD-OR	13,271			13,271								
Total General Plant		2,697,366	1,932,681	570,732	193,953	337,369	1,595,312	1,932,681	263,109	1,067,950	1,331,059	74,260	527,362
Total Depreciation Expense		16,445,895	12,672,993	2,650,494	1,122,408	6,727,713	5,945,280	12,672,993	4,556,599	3,869,539	8,426,138	2,171,114	2,075,741

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	35.600%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expe	32.666%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,287	49,287		27,246	27,246
1	Misc Intangible Plt (303000)	ED-AN	21,933	21,933		21,933	21,933		14,125	14,125		7,808	7,808
Total Production/Transmission			98,466	98,466		98,466	98,466		63,412	63,412		35,054	35,054
Distribution													
	Franchises (302000)	ED-WA	9,156	9,156		9,156	9,156		9,156	9,156			
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489			
Total Distribution			9,645	9,645		9,645	9,645		9,645	9,645			
General Plant - 303000													
7,4		CD-AA	34,569	24,237	7,159		3,173						
9,1		CD-AN	811	626	185			24,237	626	24,237		16,225	8,012
		GD-ID	1,233		1,233							403	223
		GD-WA	2,072		2,072								
		GD-OR	551				551						
Total General Plant - 303000			39,236	24,863	10,649	3,724		24,863	24,863	24,863		16,628	16,628
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	4,034,600	2,828,739	835,485		370,376						
9,4		CD-AN	10,007	7,720	2,287			2,828,739	7,720	2,828,739		1,893,643	935,096
9,4		CD-ID	0	0	0				0	0		5,168	2,552
9,4		CD-WA	312,709	241,233	71,476				0	0		0	0
4		ED-AN	581,233	581,233				241,233	581,233	581,233		241,233	0
		ED-ID	0	0								389,095	192,138
		ED-WA	99,722	99,722				0	99,722	99,722		0	0
8		GD-AA	7,043		4,862		2,181						
		GD-AN	0		0								
		GD-OR	6,076				6,076						
Total Miscellaneous IT Intangible Plt - 3031XX			5,051,390	3,758,647	914,110	378,633		340,955	3,417,692	3,758,647		340,955	2,287,906
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
4		ED-AN	35,203	35,203				0	35,203	35,203		23,566	11,637
		GD-OR	0				0						
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	35,203		23,566	23,566
Total Amortization Expense			5,233,940	3,926,824	924,759	382,357		350,600	3,576,224	3,926,824		350,600	2,391,512

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(79,920,138)	(79,920,138)			(79,920,138)	(79,920,138)		(51,468,569)	(51,468,569)		(28,451,569)	(28,451,569)	
	Steam (ED-ID)	(97,700,854)	(97,700,854)		(97,700,854)	(97,700,854)	(97,700,854)				(97,700,854)	(97,700,854)	(97,700,854)	
	Steam (ED-WA)	(191,140,273)	(191,140,273)		(191,140,273)	(191,140,273)	(191,140,273)	(191,140,273)			(191,140,273)	(191,140,273)	(191,140,273)	
1	Hydro (ED-AN)	(196,410,081)	(196,410,081)		(196,410,081)	(196,410,081)	(196,410,081)		(126,488,092)	(126,488,092)		(69,921,989)	(69,921,989)	
1	Other (ED-AN)	(174,495,943)	(174,495,943)		(174,495,943)	(174,495,943)	(174,495,943)		(112,375,387)	(112,375,387)		(62,120,556)	(62,120,556)	
Total Electric Production		(739,667,289)	(739,667,289)		(288,841,127)	(450,826,162)	(739,667,289)		(191,140,273)	(290,332,048)	(481,472,321)	(97,700,854)	(160,494,114)	(258,194,968)
Electric Transmission														
1	ED-AN	(250,182,002)	(250,182,002)			(250,182,002)	(250,182,002)		(161,117,209)	(161,117,209)		(89,064,793)	(89,064,793)	
	ED-ID	(10,724,523)	(10,724,523)		(10,724,523)	(10,724,523)	(10,724,523)				(10,724,523)	(10,724,523)	(10,724,523)	
	ED-WA	(16,959,924)	(16,959,924)		(16,959,924)	(16,959,924)	(16,959,924)	(16,959,924)			(16,959,924)	(16,959,924)	(16,959,924)	
Total Electric Transmissic		(277,866,449)	(277,866,449)		(27,684,447)	(250,182,002)	(277,866,449)		(16,959,924)	(161,117,209)	(178,077,133)	(10,724,523)	(89,064,793)	(99,789,316)
Electric Distribution														
3	ED-AN	(534,794)	(534,794)			(534,794)	(534,794)		(360,098)	(360,098)		(174,696)	(174,696)	
	ED-ID	(286,043,299)	(286,043,299)		(286,043,299)	(286,043,299)	(286,043,299)				(286,043,299)	(286,043,299)	(286,043,299)	
	ED-WA	(474,115,333)	(474,115,333)		(474,115,333)	(474,115,333)	(474,115,333)	(474,115,333)			(474,115,333)	(474,115,333)	(474,115,333)	
Total Electric Distribution		(760,693,426)	(760,693,426)		(760,158,632)	(534,794)	(760,693,426)		(474,115,333)	(360,098)	(474,475,431)	(286,043,299)	(174,696)	(286,217,995)
Gas Underground Storage														
	GD-AN	(19,555,214)	(19,555,214)											
	GD-OR	(1,702,251)		(1,702,251)		(1,702,251)								
Total Gas Underground S		(21,257,465)		(19,555,214)		(1,702,251)								
Gas Distribution														
	GD-AN	(2,049,825)	(2,049,825)											
	GD-ID	(104,559,976)	(104,559,976)											
	GD-WA	(194,065,250)	(194,065,250)											
	GD-OR	(144,625,013)		(144,625,013)										
Total Gas Distribution		(445,300,064)		(300,675,051)		(144,625,013)								
General Plant														
4	ED-AN	(37,250,048)	(37,250,048)			(37,250,048)	(37,250,048)		(24,936,300)	(24,936,300)		(12,313,748)	(12,313,748)	
	ED-ID	(13,401,880)	(13,401,880)		(13,401,880)	(13,401,880)	(13,401,880)				(13,401,880)	(13,401,880)	(13,401,880)	
	ED-WA	(27,568,743)	(27,568,743)		(27,568,743)	(27,568,743)	(27,568,743)	(27,568,743)			(27,568,743)	(27,568,743)	(27,568,743)	
7,4	CD-AA	(108,491,821)	(76,065,786)	(22,466,486)	(9,959,549)	(76,065,786)	(76,065,786)		(50,920,719)	(50,920,719)		(25,145,067)	(25,145,067)	
9,4	CD-AN	(9,017,772)	(6,956,580)	(2,061,192)		(6,956,580)	(6,956,580)		(4,656,943)	(4,656,943)		(2,299,637)	(2,299,637)	
9	CD-ID	(7,516,527)	(5,798,474)	(1,718,053)		(5,798,474)	(5,798,474)				(5,798,474)	(5,798,474)	(5,798,474)	
9	CD-WA	(12,650,501)	(9,758,976)	(2,891,525)		(9,758,976)	(9,758,976)	(9,758,976)			(9,758,976)	(9,758,976)	(9,758,976)	
8	GD-AA	(2,635,574)		(1,819,469)	(816,105)									
	GD-AN	(4,030,060)		(4,030,060)										
	GD-ID	(2,399,353)		(2,399,353)										
	GD-WA	(13,183,004)		(13,183,004)										
	GD-OR	(5,726,420)		(5,726,420)										
Total General Plant		(243,871,703)	(176,800,487)	(50,569,142)	(16,502,074)	(56,528,073)	(120,272,414)	(176,800,487)	(37,327,719)	(80,513,962)	(117,841,681)	(19,200,354)	(39,758,452)	(58,958,806)
Total Accumulated Depr		(2,488,656,396)	(1,955,027,651)	(370,799,407)	(162,829,338)	(1,133,212,279)	(821,815,372)	(1,955,027,651)	(719,543,249)	(532,323,317)	(1,251,866,566)	(413,669,030)	(289,492,055)	(703,161,085)

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South	1	Production/Transmission Ratio	64.400%	35.600%	
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	3	Direct Distribution Operating Expense	67.334%	32.666%	
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%	
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%					

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(16,072,688)	(16,072,688)			(16,072,688)	(16,072,688)		(10,350,811)	(10,350,811)		(5,721,877)	(5,721,877)	
1	Misc Intangible Plt (3030 ED-AN	(2,939,399)	(2,939,399)			(2,939,399)	(2,939,399)		(1,892,973)	(1,892,973)		(1,046,426)	(1,046,426)	
Total Production/Transmission		(19,012,087)	(19,012,087)			(19,012,087)	(19,012,087)		(12,243,784)	(12,243,784)		(6,768,303)	(6,768,303)	
Distribution														
	Franchises (302000) ED-WA	(443,685)	(443,685)			(443,685)	(443,685)	(443,685)		(443,685)				
	Misc Intangible Plt (3030 ED-WA	(68,826)	(68,826)			(68,826)	(68,826)	(68,826)		(68,826)				
Total Distribution		(512,511)	(512,511)			(512,511)	(512,511)	(512,511)						
General Plant - 303000														
7,4	CD-AA	(5,225,922)	(3,663,998)	(1,082,184)	(479,740)	(3,663,998)	(3,663,998)		(2,452,790)	(2,452,790)		(1,211,208)	(1,211,208)	
9,1	CD-AN	(149,873)	(115,616)	(34,257)		(115,616)	(115,616)		(74,457)	(74,457)		(41,159)	(41,159)	
	GD-ID	(166,830)		(166,830)										
	GD-WA	(326,996)		(326,996)										
	GD-OR	(132,029)			(132,029)									
Total General Plant - 303000		(6,001,650)	(3,779,614)	(1,610,267)	(611,769)	(3,779,614)	(3,779,614)		(2,527,247)	(2,527,247)		(1,252,367)	(1,252,367)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(154,750,614)	(108,498,751)	(32,045,757)	(14,206,106)	(108,498,751)	(108,498,751)		(72,632,319)	(72,632,319)		(35,866,432)	(35,866,432)	
9,4	CD-AN	(448,306)	(345,836)	(102,470)		(345,836)	(345,836)		(231,513)	(231,513)		(114,323)	(114,323)	
9	CD-ID	0	0	0		0	0		0	0		0	0	
9	CD-WA	(17,257,979)	(13,313,323)	(3,944,656)		(13,313,323)	(13,313,323)	(13,313,323)		(13,313,323)		0	0	
4	ED-AN	(14,278,021)	(14,278,021)			(14,278,021)	(14,278,021)		(9,558,136)	(9,558,136)		(4,719,885)	(4,719,885)	
	ED-ID	0	0			0	0		0	0		0	0	
	ED-WA	(2,628,169)	(2,628,169)			(2,628,169)	(2,628,169)	(2,628,169)		(2,628,169)				
8	GD-AA	(278,000)		(191,917)	(86,083)									
	GD-AN	0		0										
	GD-OR	(44,351)			(44,351)									
Total Misc IT Intangible Plant - 3031XX		(189,685,440)	(139,064,100)	(36,284,800)	(14,336,540)	(15,941,492)	(123,122,608)	(139,064,100)	(15,941,492)	(82,421,968)	(98,363,460)	0	(40,700,640)	(40,700,640)
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	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(1,353,420)	(1,353,420)			(1,353,420)	(1,353,420)		(906,020)	(906,020)		(447,400)	(447,400)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,353,420)	(1,353,420)	0	0	0	(1,353,420)	(1,353,420)	0	(906,020)	(906,020)	0	(447,400)	(447,400)
Total Accumulated Amortization		(216,565,108)	(163,721,732)	(37,895,067)	(14,948,309)	(16,454,003)	(147,267,729)	(163,721,732)	(16,454,003)	(98,099,019)	(114,553,022)	0	(49,168,710)	(49,168,710)

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-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,027,848	0	0	8,432,965	8,432,965	0	0	2,490,727	2,490,727	0	1,104,156	1,104,156
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	19,157,336	800,859	699,567	9,613,545	11,113,971	3,272,093	99,936	2,721,663	6,093,692	845,517	1,104,156	1,949,673
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,714,364	8,485,920	3,115,965	9,112,479	20,714,364	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,293,549	0	0	0	0	0	0	0	0	4,293,549	0	4,293,549
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,292,603	0	0	92,051,870	92,051,870	0	0	27,188,072	27,188,072	0	12,052,661	12,052,661
9	CD-WA / ID / AN	31,295,088	9,406,470	6,286,728	8,448,772	24,141,970	2,787,080	1,862,719	2,503,319	7,153,118	0	0	0
	TOTAL ACCOUNT	212,646,204	17,892,390	9,402,693	109,613,121	136,908,204	27,837,680	1,862,719	29,691,391	59,391,790	4,293,549	12,052,661	16,346,210
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,720,678	1,314,148	7,798	2,398,732	3,720,678	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	72,331,713	0	0	50,713,211	50,713,211	0	0	14,978,451	14,978,451	0	6,640,051	6,640,051
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	82,230,199	5,503,928	15,420	53,359,451	58,878,799	1,474,529	2,258	15,169,606	16,646,393	12,109	6,692,898	6,705,007
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,217,806	26,462,534	11,962,124	23,793,148	62,217,806	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,432,689	0	0	0	0	10,069,926	3,402,968	2,959,795	16,432,689	0	0	0
99	GD-OR / AS	4,772,082	0	0	0	0	0	0	0	0	4,772,082	0	4,772,082
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	7,333,827	1,553,558	828,028	3,275,948	5,657,534	460,310	245,340	970,643	1,676,293	0	0	0
	TOTAL ACCOUNT	98,445,701	28,016,092	12,790,152	32,392,076	73,198,320	10,530,236	3,648,308	5,569,705	19,748,249	4,772,082	727,050	5,499,132

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	222,353	0	0	222,353	0	0	0	
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,750,196	468,197	185,696	3,781,980	4,435,873	138,724	55,021	1,120,578	1,314,323	0	0	
		TOTAL ACCOUNT	6,478,647	527,063	185,696	4,204,677	4,917,436	361,077	55,021	1,123,171	1,539,269	20,792	1,150	21,942
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	8,408,394	1,435,549	474,945	6,497,900	8,408,394	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,401,371	0	0	0	3,401,371	2,583,552	380,678	437,141	3,401,371	0	0	
99		GD-OR / AS	973,085	0	0	0	0	0	0	0	973,085	0	973,085	
8		GD-AA	5,763,850	0	0	0	0	0	0	3,979,074	0	1,784,776	1,784,776	
7		CD-AA	15,830,322	0	0	11,098,955	11,098,955	0	0	3,278,143	3,278,143	0	1,453,224	
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	
		TOTAL ACCOUNT	36,385,167	1,453,613	1,222,934	18,379,945	21,056,492	2,588,904	602,303	7,926,383	11,117,590	973,085	3,238,000	4,211,085
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	
99		GD-OR / AS	18,586	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	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	
9		CD-WA / ID / AN	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	13,059,992	7,840,145	6,431,660	27,331,797	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,218,804	0	0	0	0	2,587,433	810,782	820,589	4,218,804	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	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	
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	
		TOTAL ACCOUNT	33,489,755	13,310,000	8,156,706	7,290,041	28,756,747	2,661,509	904,577	1,074,574	4,640,660	43,834	48,514	92,348

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	44,064,380	13,008,756	6,496,001	24,559,623	44,064,380	0	0	0	0	0	0	0
99	GD-WA / ID / AN	890,277	0	0	0	0	596,429	287,726	6,122	890,277	0	0	0
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	98,274,641	0	0	68,902,316	68,902,316	0	0	20,350,713	20,350,713	0	9,021,612	9,021,612
9	CD-WA/ ID / AN	20,290,032	10,303,468	2,861,499	2,487,372	15,652,339	3,052,855	847,845	736,993	4,637,693	0	0	0
	TOTAL ACCOUNT	164,504,806	23,312,224	9,357,500	95,949,311	128,619,035	3,649,284	1,135,571	21,261,789	26,046,644	742,178	9,096,949	9,839,127
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	878,784	0	0	616,133	616,133	0	0	181,979	181,979	0	80,672	80,672
9	CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0
	TOTAL ACCOUNT	1,205,546	0	13,460	915,500	928,960	0	1,960	184,587	186,547	9,092	80,947	90,039
	TOTAL GENERAL PLANT	659,669,918	91,213,376	41,859,919	335,582,856	468,656,151	52,481,565	8,312,653	85,252,741	146,046,959	11,730,824	33,235,984	44,966,808

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
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	27,477,486	4,173,627	0	23,303,859	27,477,486	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	363,014	0	0	0	0	0	0	0	0	363,014	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	121,318,519	0	0	85,058,840	85,058,840	0	0	25,122,639	25,122,639	0	11,137,040	
9		CD-WA / ID / AN	962,031	279,443	0	462,697	742,140	82,797	0	137,094	219,891	0	0	
		TOTAL ACCOUNT	150,541,448	4,453,070	0	#####	#####	82,797	0	25,549,955	25,632,752	363,014	11,267,216	11,630,230
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,735,065	0	0	3,735,065	3,735,065	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	27,026,947	0	0	18,949,133	18,949,133	0	0	5,596,740	5,596,740	0	2,481,074	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,762,012	0	0	22,684,198	22,684,198	0	0	5,596,740	5,596,740	0	2,481,074	2,481,074
	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-1A
For Month Ended June 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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	343,693	0	0	343,693	343,693	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	16,543,616	0	0	11,599,060	11,599,060	0	0	3,425,852	3,425,852	0	1,518,704	1,518,704
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	16,887,309	0	0	11,942,753	11,942,753	0	0	3,425,852	3,425,852	0	1,518,704	1,518,704
	TOTAL		374,591,087	20,888,128	0	256,957,547	277,845,675	5,353,006	771,517	62,295,026	68,419,549	788,965	27,536,898	28,325,863

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(70,799,005)	(49,638,598)	(14,661,058)	(6,499,349)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(639,769)	(639,769)	0	0
7	282919	CD-AA	(6,364,324)	(4,462,155)	(1,317,924)	(584,245)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(77,810,283)</u>	<u>(54,745,559)</u>	<u>(15,980,470)</u>	<u>(7,084,254)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended June 30, 2023
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,640,871	6,640,871	0	0	0	0	6,640,871
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	132	132	0	0	0	0	132
7/4	154550 Supply Chain Average Cost Variance	0	0	(123)	(123)	0	0	0	0	(123)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	118,148,129	54,190,234	0	172,338,363	101,545,557	47,586,576	16,602,572	6,603,658	0
TOTAL		118,148,129	54,190,234	6,640,879	178,979,242	101,545,557	47,586,576	16,602,572	6,603,658	6,640,879

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