

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended May 31, 2023 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	20,833,875	11,227,209	9,606,666
	Adjustments			
	Adjusted Net Operating Income (Loss)	20,833,875	11,227,209	9,606,666
E-APL	Electric Net Rate Base	3,231,127,968	2,161,226,953	1,069,901,015
	RATE OF RETURN	0.645%	0.519%	0.898%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	5-01-2023 thru 05-31-2023	414,109 100.000%	268,873 64.928%	145,236 35.072%
3	E-OPS	Direct Distribution Operating Expense Percent	5-01-2023 thru 05-31-2023	4,179,396 100.000%	2,644,181 63.267%	1,535,215 36.733%
	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 May 31, 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 May 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended May 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		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	04-01-2023 thru 05-31-2023	1,539,480,877	1,057,188,118	482,292,759	
		Percent		100.000%	68.672%	31.328%	
11		Book Depreciation	5-01-2023 thru 05-31-2023	12,617,960	8,386,444	4,231,516	
		Percent		100.000%	66.464%	33.536%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended May 31, 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	04-01-2023 thru 05-31-2023	3,617,496,900 100.000%	2,408,149,198 66.569%	1,209,347,702 33.431%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2023 thru 05-31-2023	292,520,012 100.000%	198,580,256 67.886%	93,939,756 32.114%
14		Net Allocated Schedule M's - AMA Percent	5-01-2023 thru 05-31-2023	-12,738,970 100.000%	-8,561,162 67.205%	-4,177,808 32.795%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	29,178,074	0	29,178,074	20,071,697	0	20,071,697	9,106,377	0	9,106,377
99	442200	Commercial - Firm & Int.	28,012,076	0	28,012,076	20,712,985	0	20,712,985	7,299,091	0	7,299,091
1	442300	Industrial	9,772,996	0	9,772,996	5,285,773	0	5,285,773	4,487,223	0	4,487,223
99	444000	Public Street & Highway Lighting	734,810	0	734,810	465,376	0	465,376	269,434	0	269,434
99	448000	Interdepartmental Revenue	114,149	0	114,149	100,334	0	100,334	13,815	0	13,815
99	499XXX	Unbilled Revenue	(1,671,678)	0	(1,671,678)	(1,185,360)	0	(1,185,360)	(486,318)	0	(486,318)
		TOTAL SALES TO ULTIMATE CUSTOMERS	66,140,427	0	66,140,427	45,450,805	0	45,450,805	20,689,622	0	20,689,622
1	447XXX	Sales for Resale	0	29,430,732	29,430,732	0	18,953,391	18,953,391	0	10,477,341	10,477,341
		TOTAL SALES OF ELECTRICITY	66,140,427	29,430,732	95,571,159	45,450,805	18,953,391	64,404,196	20,689,622	10,477,341	31,166,963
		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	12,605	0	12,605	3,981	0	3,981	8,624	0	8,624
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	252,732	152	252,884	123,012	98	123,110	129,720	54	129,774
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	2,212,413	7,297,211	9,509,624	1,400,567	4,699,404	6,099,971	811,846	2,597,807	3,409,653
		TOTAL OTHER OPERATING REVENUE	2,480,145	7,332,614	9,812,759	1,528,558	4,722,204	6,250,762	951,587	2,610,410	3,561,997
		TOTAL ELECTRIC REVENUE	68,620,572	36,763,346	105,383,918	46,979,363	23,675,595	70,654,958	21,641,209	13,087,751	34,728,960

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	24,750	24,750	0	15,939	15,939	0	8,811	8,811
1	501XXX	Fuel	0	1,947,587	1,947,587	0	1,254,246	1,254,246	0	693,341	693,341
1	502000	Steam Expense	0	293,420	293,420	0	188,962	188,962	0	104,458	104,458
1	505000	Electric Expense	0	20,759	20,759	0	13,369	13,369	0	7,390	7,390
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	329,124	329,124	0	211,956	211,956	0	117,168	117,168
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	(4,784,603)	0	(4,784,603)	611,000	0	611,000	(5,395,603)	0	(5,395,603)
MAINTENANCE											
1	510000	Supervision & Engineering	0	39,784	39,784	0	25,621	25,621	0	14,163	14,163
1	511000	Structures	0	69,286	69,286	0	44,620	44,620	0	24,666	24,666
1	512000	Boiler Plant	0	972,196	972,196	0	626,094	626,094	0	346,102	346,102
1	513000	Electric Plant	0	162,478	162,478	0	104,636	104,636	0	57,842	57,842
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	453,744	453,744	0	292,211	292,211	0	161,533	161,533
TOTAL STEAM POWER GENERATION EXP			(4,784,603)	4,313,128	(471,475)	611,000	2,777,654	3,388,654	(5,395,603)	1,535,474	(3,860,129)
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	338,165	338,165	0	217,778	217,778	0	120,387	120,387
1	536000	Water for Power	0	100,262	100,262	0	64,569	64,569	0	35,693	35,693
1	537000	Hydraulic Expense	427,375	302,620	729,995	280,486	194,887	475,373	146,889	107,733	254,622
1	538000	Electric Expense	0	604,549	604,549	0	389,330	389,330	0	215,219	215,219
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	102,095	102,095	0	65,749	65,749	0	36,346	36,346
1	540000	Rent	0	136,056	136,056	0	87,620	87,620	0	48,436	48,436
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	45,084	45,084	0	29,034	29,034	0	16,050	16,050
1	542000	Structures	0	44,363	44,363	0	28,570	28,570	0	15,793	15,793
1	543000	Reservoirs, Dams, & Waterways	0	21,818	21,818	0	14,051	14,051	0	7,767	7,767
1	544000	Electric Plant	0	145,138	145,138	0	93,469	93,469	0	51,669	51,669
1	545000	Miscellaneous Hydraulic Plant	0	72,222	72,222	0	46,511	46,511	0	25,711	25,711
TOTAL HYDRO POWER GENERATION EXP			920,041	1,912,372	2,832,413	597,763	1,231,568	1,829,331	322,278	680,804	1,003,082
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	531,164	531,164	0	342,070	342,070	0	189,094	189,094
1	547XXX	Fuel	0	2,819,623	2,819,623	0	1,815,837	1,815,837	0	1,003,786	1,003,786
1	548000	Generation Expense	0	299,478	299,478	0	192,864	192,864	0	106,614	106,614
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	207,868	207,868	0	133,867	133,867	0	74,001	74,001
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
MAINTENANCE											
1	551000	Supervision & Engineering	0	70,523	70,523	0	45,417	45,417	0	25,106	25,106
1	552000	Structures	0	4,115	4,115	0	2,650	2,650	0	1,465	1,465
1	553000	Generating & Electric Equipment	0	(295,359)	(295,359)	0	(190,211)	(190,211)	0	(105,148)	(105,148)
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	254,467	254,467	0	163,877	163,877	0	90,590	90,590
TOTAL OTHER POWER GENERATION EXP			0	3,898,230	3,898,230	0	2,510,461	2,510,461	0	1,387,769	1,387,769

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	536,036	14,330,154	14,866,190	0	9,228,619	9,228,619	536,036	5,101,535	5,637,571
1	556000	System Control & Load Dispatching	0	62,902	62,902	0	40,509	40,509	0	22,393	22,393
E-557	557XXX	Other Expense	13,804,825	6,616,183	20,421,008	8,213,247	4,260,821	12,474,068	5,591,578	2,355,362	7,946,940
TOTAL OTHER POWER SUPPLY EXPENSE			14,340,861	21,009,239	35,350,100	8,213,247	13,529,949	21,743,196	6,127,614	7,479,290	13,606,904
TOTAL PRODUCTION OPERATING EXP			10,476,299	31,132,969	41,609,268	9,422,010	20,049,632	29,471,642	1,054,289	11,083,337	12,137,626
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	182,587	182,587	0	117,586	117,586	0	65,001	65,001
1	561000	Load Dispatching	0	239,419	239,419	0	154,186	154,186	0	85,233	85,233
1	562000	Station Expense	0	37,814	37,814	0	24,352	24,352	0	13,462	13,462
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	49,348	49,348	0	31,780	31,780	0	17,568	17,568
1	565XXX	Transmission of Electricity by Others	0	1,536,427	1,536,427	0	989,459	989,459	0	546,968	546,968
1	566000	Miscellaneous Transmission Expense	0	333,484	333,484	0	214,764	214,764	0	118,720	118,720
1	567000	Rent	0	7,844	7,844	0	5,052	5,052	0	2,792	2,792
MAINTENANCE											
1	568000	Supervision & Engineering	0	48,725	48,725	0	31,379	31,379	0	17,346	17,346
1	569000	Structures	14,871	37,797	52,668	0	24,341	24,341	14,871	13,456	28,327
1	570000	Station Equipment	0	79,411	79,411	0	51,141	51,141	0	28,270	28,270
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	2,107	178,974	181,081	0	115,259	115,259	2,107	63,715	65,822
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	29	4,691	4,720	(28)	3,021	2,993	57	1,670	1,727
TOTAL TRANSMISSION OPERATING EXP			17,007	2,736,521	2,753,528	(28)	1,762,320	1,762,292	17,035	974,201	991,236

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,298,152	2,649,346	3,947,498	934,398	1,706,179	2,640,577	363,754	943,167	1,306,921
E-DEPX		Depreciation Expense-Transmission	66,555	1,683,634	1,750,189	43,499	1,084,260	1,127,759	23,056	599,374	622,430
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,467	98,467	0	63,413	63,413	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	29,264	0	29,264	23,499	0	23,499	5,765	0	5,765
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	(241,772)	0	(241,772)	(122,834)	0	(122,834)	(118,938)	0	(118,938)
99	407434	EIM Deferred O&M	(52,678)	0	(52,678)	0	0	0	(52,678)	0	(52,678)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,053,395)	0	(1,053,395)	(723,481)	0	(723,481)	(329,914)	0	(329,914)
99	407451	Deferral CEIP	(139,377)	0	(139,377)	(139,377)	0	(139,377)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(224,308)	0	(224,308)	0	0	0	(224,308)	0	(224,308)
99	407494	Amortization of Schedule 98 REC Rev	3,823	0	3,823	3,823	0	3,823	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	1,856,782	1,856,782	0	1,195,767	1,195,767	0	661,015	661,015
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(299,504)	6,380,594	6,081,090	(60,694)	4,109,102	4,048,408	(238,810)	2,271,492	2,032,682
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	10,193,802	40,250,084	50,443,886	9,361,288	25,921,054	35,282,342	832,514	14,329,030	15,161,544

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	(870)	272,934	272,064	8,112	172,677	180,789	(8,982)	100,257	91,275
3	582000	Station Expense	65,856	14,845	80,701	44,951	9,392	54,343	20,905	5,453	26,358
3	583000	Overhead Line Expense	149,729	66,048	215,777	101,814	41,787	143,601	47,915	24,261	72,176
3	584000	Underground Line Expense	214,428	0	214,428	101,614	0	101,614	112,814	0	112,814
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	153	0	153	153	0	153	0	0	0
3	586000	Meter Expense	175,677	2,129	177,806	151,127	1,347	152,474	24,550	782	25,332
3	587000	Customer Installations Expense	54,685	9,822	64,507	30,806	6,214	37,020	23,879	3,608	27,487
3	588000	Miscellaneous Distribution Expense	566,746	369,905	936,651	430,972	234,028	665,000	135,774	135,877	271,651
3	589000	Rent	0	23,110	23,110	0	14,621	14,621	0	8,489	8,489
		MAINTENANCE:									
3	590000	Supervision & Engineering	34,422	241,987	276,409	20,673	153,098	173,771	13,749	88,889	102,638
3	591000	Structures	44,403	247	44,650	19,944	156	20,100	24,459	91	24,550
3	592000	Station Equipment	56,461	4,672	61,133	41,714	2,956	44,670	14,747	1,716	16,463
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,609,507	1,481	2,610,988	1,530,216	937	1,531,153	1,079,291	544	1,079,835
3	594000	Underground Lines	91,187	0	91,187	73,871	0	73,871	17,316	0	17,316
3	595000	Line Transformers	59,919	0	59,919	50,581	0	50,581	9,338	0	9,338
3	596000	Street Light & Signal System Maintenance Exp	15,093	0	15,093	14,409	0	14,409	684	0	684
3	597000	Meters	2,554	0	2,554	1,260	0	1,260	1,294	0	1,294
3	598000	Miscellaneous Distribution Expense	39,445	35,813	75,258	21,962	22,658	44,620	17,483	13,155	30,638
		TOTAL DISTRIBUTION OPERATING EXP	4,179,395	1,042,993	5,222,388	2,644,179	659,871	3,304,050	1,535,216	383,122	1,918,338
E-DEPX		Depreciation Expense-Distribution	4,991,594	7,147	4,998,741	3,289,640	4,522	3,294,162	1,701,954	2,625	1,704,579
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,640	0	9,640	9,640	0	9,640	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,563,274	0	4,563,274	4,085,494	0	4,085,494	477,780	0	477,780
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,564,508	7,147	9,571,655	7,384,774	4,522	7,389,296	2,179,734	2,625	2,182,359
		TOTAL DISTRIBUTION EXPENSES	13,743,903	1,050,140	14,794,043	10,028,953	664,393	10,693,346	3,714,950	385,747	4,100,697

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	14,038	14,038	0	9,115	9,115	0	4,923	4,923
2	902000	Meter Reading Expenses	47,721	14,966	62,687	31,034	9,717	40,751	16,687	5,249	21,936
2	903XXX	Customer Records & Collection Expenses	87,503	653,573	741,076	46,316	424,352	470,668	41,187	229,221	270,408
2	904000	Uncollectible Accounts	180,520	0	180,520	159,208	0	159,208	21,312	0	21,312
2	905000	Misc Customer Accounts	0	85,355	85,355	0	55,419	55,419	0	29,936	29,936
		TOTAL CUSTOMER ACCOUNTS EXPENSES	315,744	767,932	1,083,676	236,558	498,603	735,161	79,186	269,329	348,515
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,335,351	26,381	2,361,732	1,774,001	17,129	1,791,130	561,350	9,252	570,602
2	909000	Advertising	3,549	80,101	83,650	4,061	52,008	56,069	(512)	28,093	27,581
2	910000	Misc Customer Service & Info Exp	0	6,678	6,678	0	4,336	4,336	0	2,342	2,342
		TOTAL CUSTOMER SERVICE & INFO EXP	2,338,900	113,160	2,452,060	1,778,062	73,473	1,851,535	560,838	39,687	600,525
		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	123,707	3,004,509	3,128,216	48,328	2,011,308	2,059,636	75,379	993,201	1,068,580
4	921000	Office Supplies & Expenses	110	369,398	369,508	0	247,286	247,286	110	122,112	122,222
4	922000	Admin Exp Transferred--Credit	0	(9,658)	(9,658)	0	(6,465)	(6,465)	0	(3,193)	(3,193)
4	923000	Outside Services Employed	193,624	1,812,143	2,005,767	189,978	1,213,103	1,403,081	3,646	599,040	602,686
4	924000	Property Insurance Premium	0	243,915	243,915	0	163,284	163,284	0	80,631	80,631
4	925XXX	Injuries and Damages	319,596	574,417	894,013	212,279	384,532	596,811	107,317	189,885	297,202
4	926XXX	Employee Pensions and Benefits	319,097	1,355,340	1,674,437	222,678	907,305	1,129,983	96,419	448,035	544,454
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	335,276	347,952	683,228	207,608	224,081	431,689	127,668	123,871	251,539
4	930000	Miscellaneous General Expenses	10,179	326,192	336,371	9,373	218,363	227,736	806	107,829	108,635
4	931000	Rents	700	69,342	70,042	0	46,420	46,420	700	22,922	23,622
4	935000	Maintenance of General Plant	169,904	1,156,300	1,326,204	118,078	774,062	892,140	51,826	382,238	434,064
		TOTAL ADMIN & GEN OPERATING EXP	1,472,293	9,249,850	10,722,143	1,008,322	6,183,279	7,191,601	463,971	3,066,571	3,530,542

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	338,739	1,582,793	1,921,532	264,376	1,059,569	1,323,945	74,363	523,224	597,587
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	340,935	3,357,400	3,698,335	340,935	2,247,544	2,588,479	0	1,109,856	1,109,856
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	29,597	149,772	179,369	24,522	99,702	124,224	5,075	50,070	55,145
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	356,099	0	356,099	356,099	0	356,099	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	(68,616)	0	(68,616)	(68,616)	0	(68,616)	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	(857,232)	0	(857,232)	(341,961)	0	(341,961)	(515,271)	0	(515,271)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(38,563)	0	(38,563)	(38,563)	0	(38,563)	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	101,007	584,808	685,815	69,851	391,488	461,339	31,156	193,320	224,476
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	474,731	5,734,839	6,209,570	871,314	3,838,497	4,709,811	(396,583)	1,896,342	1,499,759
		TOTAL ADMIN & GENERAL EXPENSES	1,947,024	14,984,689	16,931,713	1,879,636	10,021,776	11,901,412	67,388	4,962,913	5,030,301
		TOTAL EXPENSES BEFORE FIT	28,553,378	57,166,005	85,719,383	23,298,502	37,179,299	60,477,801	5,254,876	19,986,706	25,241,582
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,664,535			10,177,157			9,487,378
E-FIT		FEDERAL INCOME TAX			2,853,193			1,985,850			867,343
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,982,134)			(3,009,885)			(972,249)
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			20,833,875			11,227,209			9,606,666

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	64.928%	35.072%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.267%	36.733%
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 May 31, 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	12,300	70,506	82,806	10,000	45,406	55,406	2,300	25,100	27,400
1	456010	Other Electric Rev-Financial	0	(813,905)	(813,905)	0	(524,155)	(524,155)	0	(289,750)	(289,750)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,928,252	3,928,252	0	2,529,794	2,529,794	0	1,398,458	1,398,458
1	456016	Other Electric Rev-Resource Opt	0	295,220	295,220	0	190,122	190,122	0	105,098	105,098
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	23,087	23,087	0	14,868	14,868	0	8,219	8,219
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	24,345	0	24,345	19,991	0	19,991	4,354	0	4,354
1	456100	Transmission Revenue of Others	0	2,335,075	2,335,075	0	1,503,788	1,503,788	0	831,287	831,287
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	83,089	83,089	0	53,509	53,509	0	29,580	29,580
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	1,443,244	0	1,443,244	1,045,411	0	1,045,411	397,833	0	397,833
1	456329	Amortization Res Decoupling Deferral	720,211	0	720,211	380,955	0	380,955	339,256	0	339,256
1	456338	Non-res Decoupling Deferred Rev	178,619	0	178,619	157,688	0	157,688	20,931	0	20,931
1	456339	Amortization Non-res Decoupling	(194,353)	0	(194,353)	(224,192)	0	(224,192)	29,839	0	29,839
1	456380	Other Electric Revenue-Clearwater	25,852	0	25,852	0	0	0	25,852	0	25,852
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	(149,750)	(149,750)	0	(96,439)	(96,439)	0	(53,311)	(53,311)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	149,750	149,750	0	96,439	96,439	0	53,311	53,311
1	456730	Other Elec Rev-Intraco Thermal	0	1,003,031	1,003,031	0	645,952	645,952	0	357,079	357,079
TOTAL ACCOUNT 456			2,212,415	7,297,213	9,509,628	1,400,567	4,699,404	6,099,971	811,848	2,597,809	3,409,657

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	12,324,765	12,324,765	0	7,937,149	7,937,149	0	4,387,616	4,387,616
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	215,898	215,898	0	139,038	139,038	0	76,860	76,860
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	536,036	0	536,036	0	0	0	536,036	0	536,036
1	555550	Non Monetary - Exchange Power	0	9,053	9,053	0	5,830	5,830	0	3,223	3,223
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	617,638	617,638	0	397,759	397,759	0	219,879	219,879
1	555710	Intercompany Purchase	0	83,089	83,089	0	53,509	53,509	0	29,580	29,580
1	555740	Purchased Power - EIM	0	1,079,711	1,079,711	0	695,334	695,334	0	384,377	384,377
TOTAL ACCOUNT 555			536,036	14,330,154	14,866,190	0	9,228,619	9,228,619	536,036	5,101,535	5,637,571

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,109	500,584	502,693	2,109	322,376	324,485	0	178,208	178,208
1	557010	Other Power Supply Expense - Financial	0	494,694	494,694	0	318,583	318,583	0	176,111	176,111
1	557018	Merchandise Processing Fee	0	4,752	4,752	0	3,060	3,060	0	1,692	1,692
1	557150	Fuel - Economic Dispatch	0	3,251,056	3,251,056	0	2,093,680	2,093,680	0	1,157,376	1,157,376
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	10,183	0	10,183	0	0	0	10,183	0	10,183
1	557165	Other Resource Costs-CAISO Charges	0	105,123	105,123	0	67,699	67,699	0	37,424	37,424
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	100,538	100,538	0	64,746	64,746	0	35,792	35,792
1	557171	REC Broker Fees	0	1,630	1,630	0	1,050	1,050	0	580	580
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	(40,853)	0	(40,853)	(40,853)	0	(40,853)	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	8,281,992	0	8,281,992	8,281,992	0	8,281,992	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	192,419	0	192,419	192,419	0	192,419	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(263,878)	0	(263,878)	(263,878)	0	(263,878)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,192,918	0	5,192,918	0	0	0	5,192,918	0	5,192,918
99	557390	Idaho PCA Amortization	361,712	0	361,712	0	0	0	361,712	0	361,712
1	557395	Optional Renewable Power Expense Offset	0	50	50	0	32	32	0	18	18
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	281,009	281,009	0	180,970	180,970	0	100,039	100,039
1	557711	Turbine Gas Bookout Offset	0	(281,009)	(281,009)	0	(180,970)	(180,970)	0	(100,039)	(100,039)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,157,756	2,157,756	0	1,389,595	1,389,595	0	768,161	768,161
TOTAL ACCOUNT 557			13,804,825	6,616,183	20,421,008	8,213,247	4,260,821	12,474,068	5,591,578	2,355,362	7,946,940

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	29,348	26,381	55,729	16,600	17,129	33,729	12,748	9,252	22,000
99	908600	Public Purpose Tariff Rider Expense Offset	2,335,261	0	2,335,261	1,786,076	0	1,786,076	549,185	0	549,185
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(29,258)	0	(29,258)	(28,675)	0	(28,675)	(583)	0	(583)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,335,351	26,381	2,361,732	1,774,001	17,129	1,791,130	561,350	9,252	570,602

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended May 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.63%	55.63%
2	Cost of Debt		4.661%	4.665%
	Total Weighted Cost		2.593%	2.595%
E-APL	Net Rate Base	3,231,127,968	2,161,226,953	1,069,901,015
	Interest Deduction for FIT Calculation	83,804,546	56,040,615	27,763,931
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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	105,383,918	70,654,958	34,728,960
E-OPS	Less: Operating & Maintenance Expense	63,857,068	44,330,286	19,526,782
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,756,444	10,404,915	4,351,529
E-OTX	Less: Taxes Other than FIT	7,105,871	5,742,600	1,363,271
	Net Operating Income Before FIT	19,664,535	10,177,157	9,487,378
E-INT	Less: Monthly Interest Expense	6,983,712	4,670,051	2,313,661
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	908,019	3,949,324	(3,041,305)
	Taxable Net Operating Income	13,586,633	9,456,430	4,130,203
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,853,193	1,985,850	867,343
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,853,193	1,985,850	867,343
E-DTE	Deferred FIT	(881,735)	(1,270,631)	388,896
E-DTE	Customer Tax Credit Amortization	(3,100,399)	(1,739,254)	(1,361,145)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(1,169,340)	(1,050,052)	(119,288)

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	7,045,615	9,438,854	16,484,469	4,882,489	6,205,682	11,088,171	2,163,126	3,233,172	5,396,298
12	997001 Contributions In Aid of Construction	0	783,333	783,333	0	521,457	521,457	0	261,876	261,876
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	(136,478)	(136,478)	0	(90,852)	(90,852)	0	(45,626)	(45,626)
99	997007 Idaho PCA	5,501,952	0	5,501,952	0	0	0	5,501,952	0	5,501,952
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	28,209	28,209	0	18,778	18,778	0	9,431	9,431
99	997018 DSM Tariff Rider	70,633	0	70,633	(62,865)	0	(62,865)	133,498	0	133,498
12	997020 FAS87 Current Pension Accrual	0	(152,012)	(152,012)	0	(101,193)	(101,193)	0	(50,819)	(50,819)
12	997027 Uncollectibles	48,324	(293,037)	(244,713)	20,109	(195,072)	(174,963)	28,215	(97,965)	(69,750)
99	997031 Decoupling Mechanism	(2,147,720)	0	(2,147,720)	(1,359,862)	0	(1,359,862)	(787,858)	0	(787,858)
12	997032 Interest Rate Swaps	0	356,618	356,618	0	237,397	237,397	0	119,221	119,221
99	997033 BPA Residential Exchange	565,618	0	565,618	371,972	0	371,972	193,646	0	193,646
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	42,568	42,568	0	28,496	28,496	0	14,072	14,072
99	997043 Washington Deferred Power Costs	8,241,139	0	8,241,139	8,241,139	0	8,241,139	0	0	0
12	997044 Non-Monetary Power Costs	0	9,054	9,054	0	6,027	6,027	0	3,027	3,027
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	(184,299)	(184,299)	0	(92,555)	(92,555)
12	997049 Tax Depreciation	0	(14,661,458)	(14,661,458)	0	(9,759,986)	(9,759,986)	0	(4,901,472)	(4,901,472)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,190	22,190	0	11,144	11,144
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,044	49,044	0	24,630	24,630
99	997065 Amortization - Unbilled Revenue Add-Ins	50,820	0	50,820	14,077	0	14,077	36,743	0	36,743
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	346,292	346,292	0	230,523	230,523	0	115,769	115,769
12	997081 Deferred Compensation	0	(82,031)	(82,031)	0	(54,607)	(54,607)	0	(27,424)	(27,424)
4	997082 Meal Disallowances	0	44,893	44,893	0	30,053	30,053	0	14,840	14,840
12	997083 Paid Time Off	0	335,167	335,167	0	223,117	223,117	0	112,050	112,050
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(140,487)	0	(140,487)	0	0	0	(140,487)	0	(140,487)
99	997095 WA REC Deferral	(71,459)	0	(71,459)	(71,459)	0	(71,459)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,815	1,815	0	912	912
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	(4,465,670)	(4,465,670)	0	(2,242,663)	(2,242,663)
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	8,094	(18,501)	(10,407)	0	(12,316)	(12,316)	8,094	(6,185)	1,909
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	(325,131)	0	(325,131)	(218,169)	0	(218,169)	(106,962)	0	(106,962)
99	997119 AFUDC Tax CPI	0	444,254	444,254	0	295,735	295,735	0	148,519	148,519
99	997120 Transportation Tax Disallowance	0	5,576	5,576	0	3,712	3,712	0	1,864	1,864

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(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	(68,616)	0	(68,616)	(68,616)	0	(68,616)	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	(311,320)	(311,320)	0	(156,345)	(156,345)
99	997129	Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,392,402)	(1,392,402)	0	(699,265)	(699,265)
99	997130	Wild Fire Resiliency Deferral	(492,788)	0	(492,788)	22,483	0	22,483	(515,271)	0	(515,271)
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	(139,377)	0	(139,377)	(139,377)	0	(139,377)	0	0	0
99	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
99	997139	Pension Settlement	0	37,848	37,848	0	25,195	25,195	0	12,653	12,653
99	997140	Insurance Balancing	(38,563)	0	(38,563)	(38,563)	0	(38,563)	0	0	0
99	997141	CCA	(4,784,603)	0	(4,784,603)	611,000	0	611,000	(5,395,603)	0	(5,395,603)
		TOTAL SCHEDULE M ADJUSTMENTS	13,646,988	(12,738,969)	908,019	12,510,487	(8,561,163)	3,949,324	1,136,501	(4,177,806)	(3,041,305)

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%	66.569%	33.431%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended May 31, 2023
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,063,327	1,063,327	0	707,846	707,846	0	355,481	355,481
99	410100	Deferred Federal Income Tax Expense - Washington	(1,420,470)	0	(1,420,470)	(1,420,470)	0	(1,420,470)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(861,371)	0	(861,371)	0	0	0	(861,371)	0	(861,371)
	410100	Total	(2,281,841)	1,063,327	(1,218,514)	(1,420,470)	707,846	(712,624)	(861,371)	355,481	(505,890)
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(886,913)	(886,913)	0	(590,409)	(590,409)	0	(296,504)	(296,504)
99	411100	Deferred Federal Income Tax Expense - Washington	(179,921)	0	(179,921)	(179,921)	0	(179,921)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	1,076,962	0	1,076,962	0	0	0	1,076,962	0	1,076,962
	411100	Total	897,041	(886,913)	10,128	(179,921)	(590,409)	(770,330)	1,076,962	(296,504)	780,458
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			(1,058,149)	176,414	(881,735)	(1,388,068)	117,437	(1,270,631)	329,919	58,977	388,896
99	411193	Customer Tax Credit Amortization - Washington	(1,739,254)	0	(1,739,254)	(1,739,254)	0	(1,739,254)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,361,145)	0	(1,361,145)	0	0	0	(1,361,145)	0	(1,361,145)
	411193	Total	(3,100,399)	0	(3,100,399)	(1,739,254)	0	(1,739,254)	(1,361,145)	0	(1,361,145)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		66.569%		33.431%
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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	207,744	207,744	0	133,787	133,787	0	73,957	73,957
1	408150	R&P Property Tax--Production	0	1,201,435	1,201,435	0	773,724	773,724	0	427,711	427,711
1	408180	R&P Property Tax--Transmission	0	442,629	442,629	0	285,053	285,053	0	157,576	157,576
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,856,782	1,856,782	0	1,195,767	1,195,767	0	661,015	661,015
DISTRIBUTION											
99	408110	State Excise Tax	1,886,104	0	1,886,104	1,886,104	0	1,886,104	0	0	0
99	408120	Municipal Occupation & License Tax	1,903,919	0	1,903,919	1,632,392	0	1,632,392	271,527	0	271,527
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	775,460	0	775,460	566,998	0	566,998	208,462	0	208,462
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			4,563,274	0	4,563,274	4,085,494	0	4,085,494	477,780	0	477,780
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	101,007	584,808	685,815	69,851	391,488	461,339	31,156	193,320	224,476
TOTAL A&G			101,007	584,808	685,815	69,851	391,488	461,339	31,156	193,320	224,476
TOTAL TAXES OTHER THAN FIT			4,664,281	2,441,590	7,105,871	4,155,345	1,587,255	5,742,600	508,936	854,335	1,363,271

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,275,000	7,275,000	0	4,685,100	4,685,100	0	2,589,900	2,589,900
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	1,003,396	1,003,396	0	646,187	646,187	0	357,209	357,209
1	182381	CDA Settlement Past Storage	0	27,111,960	27,111,960	0	17,460,102	17,460,102	0	9,651,858	9,651,858
1	302000	Franchises & Consents	2,744,592	44,049,218	46,793,810	2,744,592	28,367,696	31,112,288	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,451,948	109,128,886	113,580,834	4,451,948	73,054,150	77,506,098	0	36,074,736	36,074,736
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	21,401,438	21,401,438	0	14,326,765	14,326,765	0	7,074,673	7,074,673
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	10,891,288	10,891,288	0	7,290,955	7,290,955	0	3,600,333	3,600,333
TOTAL INTANGIBLE PLANT			23,631,599	336,366,387	359,997,986	23,631,599	222,798,070	246,429,669	0	113,568,317	113,568,317
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	111,659,391	29,243,607	140,902,998	72,955,310	18,832,883	91,788,193	38,704,081	10,410,724	49,114,805
1	312000	Boiler Plant	146,501,531	77,905,044	224,406,575	93,232,357	50,170,848	143,403,205	53,269,174	27,734,196	81,003,370
1	313000	Generators	36,170	0	36,170	23,102	0	23,102	13,068	0	13,068
1	314000	Turbogenerator Units	39,443,836	18,606,851	58,050,687	25,784,754	11,982,812	37,767,566	13,659,082	6,624,039	20,283,121
1	315000	Accessory Electric Equipment	18,135,131	12,501,086	30,636,217	11,849,194	8,050,699	19,899,893	6,285,937	4,450,387	10,736,324
1	316000	Miscellaneous Power Plant Equipment	14,693,731	2,476,959	17,170,690	9,602,911	1,595,162	11,198,073	5,090,820	881,797	5,972,617
TOTAL STEAM PRODUCTION PLANT			330,469,790	144,591,129	475,060,919	213,447,628	93,116,687	306,564,315	117,022,162	51,474,442	168,496,604
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	112,911,938	112,911,938	0	72,715,288	72,715,288	0	40,196,650	40,196,650
1	332XXX	Reservoirs, Dams, & Waterways	0	257,629,778	257,629,778	0	165,913,577	165,913,577	0	91,716,201	91,716,201
1	333000	Waterwheels, Turbines, & Generators	0	235,987,267	235,987,267	0	151,975,800	151,975,800	0	84,011,467	84,011,467
1	334000	Accessory Electric Equipment	0	84,940,064	84,940,064	0	54,701,401	54,701,401	0	30,238,663	30,238,663
1	335XXX	Miscellaneous Power Plant Equipment	0	13,782,079	13,782,079	0	8,875,659	8,875,659	0	4,906,420	4,906,420
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	774,788,714	774,788,714	0	498,963,932	498,963,932	0	275,824,782	275,824,782
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	582,928	582,928	0	322,240	322,240
1	341000	Structures & Improvements	0	17,616,374	17,616,374	0	11,344,945	11,344,945	0	6,271,429	6,271,429
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,732	21,070,732	0	13,569,551	13,569,551	0	7,501,181	7,501,181
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	239,871,592	239,871,592	0	154,477,305	154,477,305	0	85,394,287	85,394,287
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	25,708,458	25,708,458	0	16,556,247	16,556,247	0	9,152,211	9,152,211
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	1,642,655	1,642,655	0	1,057,870	1,057,870	0	584,785	584,785
TOTAL OTHER PRODUCTION PLANT			0	328,464,243	328,464,243	0	211,530,972	211,530,972	0	116,933,271	116,933,271
TOTAL PRODUCTION PLANT			330,469,790	1,247,844,086	1,578,313,876	213,447,628	803,611,591	1,017,059,219	117,022,162	444,232,495	561,254,657

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,511,535	30,139,893	410,632	19,005,429	19,416,061	217,726	10,506,106	10,723,832	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	2,438	37,427,152	37,429,590	1,572	24,103,086	24,104,658	866	13,324,066	13,324,932	
1	353XXX	Station Equipment	12,901,383	371,560,275	384,461,658	8,433,494	239,284,817	247,718,311	4,467,889	132,275,458	136,743,347	
1	354000	Towers & Fixtures	15,988,060	1,167,385	17,155,445	10,448,176	751,796	11,199,972	5,539,884	415,589	5,955,473	
1	355000	Poles & Fixtures	5,418	356,662,078	356,667,496	3,541	229,690,378	229,693,919	1,877	126,971,700	126,973,577	
1	356000	Overhead Conductors & Devices	12,525,377	171,049,378	183,574,755	8,185,315	110,155,799	118,341,114	4,340,062	60,893,579	65,233,641	
1	357000	Underground Conduit	0	3,044,077	3,044,077	0	1,960,386	1,960,386	0	1,083,691	1,083,691	
1	358000	Underground Conductors & Devices	0	6,521,613	6,521,613	0	4,199,919	4,199,919	0	2,321,694	2,321,694	
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	42,129,868	979,472,796	1,021,602,664	27,534,248	630,780,481	658,314,729	14,595,620	348,692,315	363,287,935	
		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	4,001,693	0	4,001,693	1,343,659	0	1,343,659	2,658,034	0	2,658,034	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,998,231	0	28,998,231	21,317,621	0	21,317,621	7,680,610	0	7,680,610	
3	362000	Station Equipment	165,711,499	3,200,270	168,911,769	111,924,622	2,024,715	113,949,337	53,786,877	1,175,555	54,962,432	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	552,271,993	0	552,271,993	365,910,109	0	365,910,109	186,361,884	0	186,361,884	
99	365000	Overhead Conductors & Devices	351,360,442	0	351,360,442	219,568,387	0	219,568,387	131,792,055	0	131,792,055	
99	366000	Underground Conduit	162,040,383	0	162,040,383	106,827,102	0	106,827,102	55,213,281	0	55,213,281	
99	367000	Underground Conductors & Devices	279,850,663	0	279,850,663	186,817,550	0	186,817,550	93,033,113	0	93,033,113	
99	368000	Line Transformers	343,625,134	0	343,625,134	239,606,372	0	239,606,372	104,018,762	0	104,018,762	
99	369XXX	Services	218,971,360	0	218,971,360	142,274,204	0	142,274,204	76,697,156	0	76,697,156	
99	371XXX	Installations on Customers' Premises	7,057,721	0	7,057,721	7,057,721	0	7,057,721	0	0	0	
99	370XXX	Meters	86,866,604	0	86,866,604	62,130,735	0	62,130,735	24,735,869	0	24,735,869	
99	373XXX	Street Light & Signal Systems	79,755,658	0	79,755,658	51,708,380	0	51,708,380	28,047,278	0	28,047,278	
		TOTAL DISTRIBUTION PLANT	2,292,714,150	3,200,270	2,295,914,420	1,526,850,827	2,024,715	1,528,875,542	765,863,323	1,175,555	767,038,878	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,500,426	9,538,357	11,038,783	800,859	6,385,262	7,186,121	699,567	3,153,095	3,852,662	
4	390XXX	Structures & Improvements	27,313,648	109,579,384	136,893,032	17,912,097	73,355,727	91,267,824	9,401,551	36,223,657	45,625,208	
4	391XXX	Office Furniture & Equipment	5,519,314	52,495,801	58,015,115	5,503,894	35,142,264	40,646,158	15,420	17,353,537	17,368,957	
4	392XXX	Transportation Equipment	41,055,831	31,865,193	72,921,024	28,222,209	21,331,516	49,553,725	12,833,622	10,533,677	23,367,299	
4	393000	Stores Equipment	712,427	4,174,317	4,886,744	526,731	2,794,413	3,321,144	185,696	1,379,904	1,565,600	
4	394000	Tools, Shop & Garage Equipment	2,661,937	18,380,285	21,042,222	1,447,346	12,304,314	13,751,660	1,214,591	6,075,971	7,290,562	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	412,998	3,748,402	4,161,400	397,207	2,509,293	2,906,500	15,791	1,239,109	1,254,900	
4	396XXX	Power Operated Equipment	21,281,944	7,474,802	28,756,746	13,125,238	5,003,857	18,129,095	8,156,706	2,470,945	10,627,651	
4	397XXX	Communications Equipment	32,922,110	96,224,803	129,146,913	23,539,483	64,415,770	87,955,253	9,382,627	31,809,033	41,191,660	
4	398000	Miscellaneous Equipment	13,459	906,810	920,269	0	607,046	607,046	13,459	299,764	313,223	
		TOTAL GENERAL PLANT	133,394,094	334,504,941	467,899,035	91,475,064	223,927,643	315,402,707	41,919,030	110,577,298	152,496,328	
		TOTAL PLANT IN SERVICE	2,822,339,501	2,901,388,480	5,723,727,981	1,882,939,366	1,883,142,500	3,766,081,866	939,400,135	1,018,245,980	1,957,646,115	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(287,542,752)	(79,567,914)	(367,110,666)	(190,205,685)	(51,241,737)	(241,447,422)	(97,337,067)	(28,326,177)	(125,663,244)	
E-ADEP		Hydro Production Plant	0	(195,119,275)	(195,119,275)	0	(125,656,813)	(125,656,813)	0	(69,462,462)	(69,462,462)	
E-ADEP		Other Production Plant	0	(173,687,910)	(173,687,910)	0	(111,855,014)	(111,855,014)	0	(61,832,896)	(61,832,896)	
E-ADEP		Transmission Plant	(27,617,891)	(249,687,272)	(277,305,163)	(16,916,424)	(160,798,603)	(177,715,027)	(10,701,467)	(88,888,669)	(99,590,136)	
E-ADEP		Distribution Plant	(755,905,897)	(527,646)	(756,433,543)	(471,353,598)	(333,826)	(471,687,424)	(284,552,299)	(193,820)	(284,746,119)	
E-ADEP		General Plant	(55,950,836)	(119,428,187)	(175,379,023)	(36,873,640)	(79,948,811)	(116,822,451)	(19,077,196)	(39,479,376)	(58,556,572)	
TOTAL ACCUMULATED DEPRECIATION			(1,127,017,376)	(818,018,204)	(1,945,035,580)	(715,349,347)	(529,834,804)	(1,245,184,151)	(411,668,029)	(288,183,400)	(699,851,429)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,913,618)	(18,913,618)	0	(12,180,370)	(12,180,370)	0	(6,733,248)	(6,733,248)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(502,870)	0	(502,870)	(502,870)	0	(502,870)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,754,752)	(3,754,752)	0	(2,510,619)	(2,510,619)	0	(1,244,133)	(1,244,133)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(15,600,546)	(121,105,500)	(136,706,046)	(15,600,546)	(81,071,655)	(96,672,201)	0	(40,033,845)	(40,033,845)	
E-AAAMT		General Plant - 390200, 396200	0	(1,318,217)	(1,318,217)	0	(882,454)	(882,454)	0	(435,763)	(435,763)	
TOTAL ACCUMULATED AMORTIZATION			(16,103,416)	(145,092,087)	(161,195,503)	(16,103,416)	(96,645,098)	(112,748,514)	0	(48,446,989)	(48,446,989)	
TOTAL ACCUMULATED DEPR/AMORT			(1,143,120,792)	(963,110,291)	(2,106,231,083)	(731,452,763)	(626,479,902)	(1,357,932,665)	(411,668,029)	(336,630,389)	(748,298,418)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,679,218,709	1,938,278,189	3,617,496,898	1,151,486,603	1,256,662,598	2,408,149,201	527,732,106	681,615,591	1,209,347,697	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(540,542,116)	(540,542,116)	0	(359,833,481)	(359,833,481)	0	(180,708,635)	(180,708,635)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,607,724)	(50,607,724)	0	(33,878,329)	(33,878,329)	0	(16,729,395)	(16,729,395)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,359,188)	(4,359,188)	0	(2,918,171)	(2,918,171)	0	(1,441,017)	(1,441,017)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,693,511)	(5,693,511)	0	(3,666,621)	(3,666,621)	0	(2,026,890)	(2,026,890)	
1		ADFIT - CDA Settlement Costs (283333)	0	279,298	279,298	0	179,868	179,868	0	99,430	99,430	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(930,418)	(930,418)	0	(619,370)	(619,370)	0	(311,048)	(311,048)	
TOTAL ACCUMULATED DFIT			0	(601,858,696)	(601,858,696)	0	(400,739,476)	(400,739,476)	0	(201,119,220)	(201,119,220)	
NET ELECTRIC UTILITY PLANT			1,679,218,709	1,336,419,493	3,015,638,202	1,151,486,603	855,923,122	2,007,409,725	527,732,106	480,496,371	1,008,228,477	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.267%	36.733%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.569%	33.431%
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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,679,218,709	1,336,419,493	3,015,638,202	#####	855,923,122	2,007,409,725	527,732,106	480,496,371	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,164,956	43,579,277	51,744,233	6,188,134	29,173,275	35,361,409	1,976,822	14,406,002	16,382,824
4	Accumulated Amortization - AFUDC (182318)	(1,802,761)	(6,142,898)	(7,945,659)	(1,448,558)	(4,112,240)	(5,560,798)	(354,203)	(2,030,658)	(2,384,861)
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)	2,258,481	0	2,258,481	0	0	0	2,258,481	0	2,258,481
99	ADFIT - Boulder Park Disallowed (190040)	71,719	0	71,719	0	0	0	71,719	0	71,719
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	15,502,052	0	15,502,052	15,502,052	0	15,502,052	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,473,828	0	23,473,828	23,473,828	0	23,473,828	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,184,934)	0	(8,184,934)	(8,184,934)	0	(8,184,934)	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)	(4,184,195)	0	(4,184,195)	(1,243,795)	0	(1,243,795)	(2,940,400)	0	(2,940,400)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(35,014,714)	0	(35,014,714)	(28,250,653)	0	(28,250,653)	(6,764,061)	0	(6,764,061)
99	ADFIT-Customer Tax Credit (190393)	7,353,090	0	7,353,090	5,932,637	0	5,932,637	1,420,453	0	1,420,453
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,761,287)	0	(8,761,287)	(5,352,307)	0	(5,352,307)	(3,408,980)	0	(3,408,980)
99	Colstrip-Regulatory Asset (182327)	16,600,517	0	16,600,517	9,351,512	0	9,351,512	7,249,005	0	7,249,005
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	646,431	0	646,431	699,495	0	699,495	(53,064)	0	(53,064)
99	Colstrip Reg Asset ADFIT (283376)	(2,379,836)	0	(2,379,836)	(1,626,494)	0	(1,626,494)	(753,342)	0	(753,342)
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)	(6,475,205)	0	(6,475,205)	(4,570,935)	0	(4,570,935)	(1,904,270)	0	(1,904,270)
99	Colstrip ARO Liability (230027)	(13,273,988)	0	(13,273,988)	(8,674,554)	0	(8,674,554)	(4,599,434)	0	(4,599,434)
99	Colstrip ARO ADFIT (190376)	2,787,537	0	2,787,537	1,821,656	0	1,821,656	965,881	0	965,881
99	Colstrip ARO ADFIT (283377)	(1,834,824)	0	(1,834,824)	(1,127,786)	0	(1,127,786)	(707,038)	0	(707,038)
99	Customer Deposits (235199)	(6,439)	0	(6,439)	(6,439)	0	(6,439)	0	0	0
C-WKC	Working Capital	170,441,139	0	170,441,139	116,331,985	0	116,331,985	54,109,154	0	54,109,154
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	178,053,387	37,436,379	215,489,766	128,756,193	25,061,035	153,817,228	49,297,194	12,375,344	61,672,538
	NET RATE BASE	1,857,272,096	1,373,855,872	3,231,127,968	#####	880,984,157	2,161,226,953	577,029,300	492,871,715	#####

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	351,795	351,795			351,795	351,795		226,556	226,556		125,239	125,239	
	Steam (ED-ID)	363,754	363,754		363,754		363,754				363,754		363,754	
	Steam (ED-WA)	934,398	934,398		934,398		934,398	934,398		934,398				
1	Hydro (ED-AN)	1,381,020	1,381,020			1,381,020	1,381,020		889,377	889,377		491,643	491,643	
1	Other (ED-AN)	916,531	916,531			916,531	916,531		590,246	590,246		326,285	326,285	
Total Electric Production		3,947,498	3,947,498			1,298,152	2,649,346	3,947,498	934,398	1,706,179	2,640,577	363,754	943,167	1,306,921
Electric Transmission														
1	ED-AN	1,683,634	1,683,634				1,683,634	1,683,634		1,084,260	1,084,260		599,374	599,374
	ED-ID	23,056	23,056		23,056		23,056				23,056		23,056	
	ED-WA	43,499	43,499		43,499		43,499	43,499		43,499				
Total Electric Transmissic		1,750,189	1,750,189			66,555	1,683,634	1,750,189	43,499	1,084,260	1,127,759	23,056	599,374	622,430
Electric Distribution														
3	ED-AN	7,147	7,147				7,147	7,147		4,522	4,522		2,625	2,625
	ED-ID	1,701,954	1,701,954		1,701,954		1,701,954				1,701,954		1,701,954	
	ED-WA	3,289,640	3,289,640		3,289,640		3,289,640	3,289,640		3,289,640				
Total Electric Distribution		4,998,741	4,998,741			4,991,594	7,147	4,998,741	3,289,640	4,522	3,294,162	1,701,954	2,625	1,704,579
Gas Underground Storage														
	GD-AN	63,379		63,379										
	GD-OR	10,761			10,761									
Total Gas Underground St		74,140		63,379	10,761									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	592,281		592,281										
	GD-WA	1,408,372		1,408,372										
	GD-OR	910,382			910,382									
Total Gas Distribution		2,915,821		2,005,439	910,382									
General Plant														
4	ED-AN	241,029	241,029				241,029	241,029		161,352	161,352		79,677	79,677
	ED-ID	43,313	43,313		43,313		43,313				43,313		43,313	
	ED-WA	118,629	118,629		118,629		118,629	118,629		118,629				
7,4	CD-AA	1,843,786	1,292,715	381,811	169,260		1,292,715	1,292,715		865,382	865,382		427,333	427,333
9,4	CD-AN	63,582	49,049	14,533			49,049	49,049		32,835	32,835		16,214	16,214
9	CD-ID	40,250	31,050	9,200		31,050	31,050	31,050			31,050		31,050	
9	CD-WA	188,931	145,747	43,184		145,747	145,747	145,747		145,747	145,747			
8	GD-AA	29,513		20,374	9,139									
	GD-AN	2,383		2,383										
	GD-ID	3,185		3,185										
	GD-WA	90,854		90,854										
	GD-OR	16,791			16,791									
Total General Plant		2,682,246	1,921,532	565,524	195,190	338,739	1,582,793	1,921,532	264,376	1,059,569	1,323,945	74,363	523,224	597,587
Total Depreciation Expens		16,368,635	12,617,960	2,634,342	1,116,333	6,695,040	5,922,920	12,617,960	4,531,913	3,854,530	8,386,443	2,163,127	2,068,390	4,231,517

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,288	49,288		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			98,467	98,467		98,467	98,467		63,413	63,413		35,054	35,054
Distribution													
	Franchises (302000)	ED-WA	9,151	9,151		9,151	9,151		9,151	9,151			
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489			
Total Distribution			9,640	9,640		9,640	9,640		9,640	9,640			
General Plant - 303000													
7,4		CD-AA	34,569	24,237	7,159		3,173						
9,1		CD-AN	811	626	185			24,237		16,225		8,012	8,012
		GD-ID	1,233		1,233			626		403		223	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	16,628	16,628	8,235	8,235
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	3,936,302	2,759,820	815,130		361,352			1,847,506	1,847,506	912,314	912,314
9,4		CD-AN	10,007	7,720	2,287			2,759,820		5,168		2,552	2,552
9,4		CD-ID	0	0	0			7,720				0	0
9,4		CD-WA	312,684	241,214	71,470			0		241,214	241,214	0	0
4		ED-AN	589,860	589,860				241,214		394,870	394,870	194,990	194,990
		ED-ID	0	0				589,860				0	0
		ED-WA	99,721	99,721				0		99,721	99,721	0	0
8		GD-AA	7,043		4,862		2,181	99,721					
		GD-AN	0		0								
		GD-OR	5,973				5,973						
Total Miscellaneous IT Intangible Plt - 3031X			4,961,590	3,698,335	893,749	369,506		340,935	3,357,400	3,698,335	340,935	2,247,544	2,588,479
Gas Underground Storage													
		GD-AN	0		0								
Total Gas Underground Storage			0	0	0								
General Plant - 390200, 396200													
7,4		CD-AA	0	0	0		0			0	0	0	0
4		ED-AN	35,203	35,203				0		23,566	23,566	11,637	11,637
		GD-OR	0				0	35,203					
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,566	23,566	11,637	11,637
Total Amortization Expense			5,144,136	3,866,508	904,398	373,230		350,575	3,515,933	3,866,508	350,575	2,351,151	2,701,726

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(79,567,914)	(79,567,914)			(79,567,914)	(79,567,914)		(51,241,737)	(51,241,737)		(28,326,177)	(28,326,177)	
	Steam (ED-ID)	(97,337,067)	(97,337,067)		(97,337,067)	(97,337,067)	(97,337,067)				(97,337,067)		(97,337,067)	
	Steam (ED-WA)	(190,205,685)	(190,205,685)		(190,205,685)	(190,205,685)	(190,205,685)	(190,205,685)						
1	Hydro (ED-AN)	(195,119,275)	(195,119,275)		(195,119,275)	(195,119,275)	(195,119,275)		(125,656,813)	(125,656,813)		(69,462,462)	(69,462,462)	
1	Other (ED-AN)	(173,687,910)	(173,687,910)		(173,687,910)	(173,687,910)	(173,687,910)		(111,855,014)	(111,855,014)		(61,832,896)	(61,832,896)	
Total Electric Production		(735,917,851)	(735,917,851)		(287,542,752)	(448,375,099)	(735,917,851)		(190,205,685)	(288,753,564)	(478,959,249)	(97,337,067)	(159,621,535)	(256,958,602)
Electric Transmission														
1	ED-AN	(249,687,272)	(249,687,272)			(249,687,272)	(249,687,272)		(160,798,603)	(160,798,603)		(88,888,669)	(88,888,669)	
	ED-ID	(10,701,467)	(10,701,467)		(10,701,467)	(10,701,467)	(10,701,467)				(10,701,467)		(10,701,467)	
	ED-WA	(16,916,424)	(16,916,424)		(16,916,424)	(16,916,424)	(16,916,424)	(16,916,424)						
Total Electric Transmissic		(277,305,163)	(277,305,163)		(27,617,891)	(249,687,272)	(277,305,163)		(16,916,424)	(160,798,603)	(177,715,027)	(10,701,467)	(88,888,669)	(99,590,136)
Electric Distribution														
3	ED-AN	(527,646)	(527,646)			(527,646)	(527,646)		(333,826)	(333,826)		(193,820)	(193,820)	
	ED-ID	(284,552,299)	(284,552,299)		(284,552,299)	(284,552,299)	(284,552,299)				(284,552,299)		(284,552,299)	
	ED-WA	(471,353,598)	(471,353,598)		(471,353,598)	(471,353,598)	(471,353,598)	(471,353,598)						
Total Electric Distribution		(756,433,543)	(756,433,543)		(755,905,897)	(527,646)	(756,433,543)		(471,353,598)	(333,826)	(471,687,424)	(284,552,299)	(193,820)	(284,746,119)
Gas Underground Storage														
	GD-AN	(19,491,752)	(19,491,752)											
	GD-OR	(1,691,482)		(1,691,482)										
Total Gas Underground St		(21,183,234)		(19,491,752)	(1,691,482)									
Gas Distribution														
	GD-AN	(2,045,039)	(2,045,039)											
	GD-ID	(103,981,430)	(103,981,430)											
	GD-WA	(192,767,302)	(192,767,302)											
	GD-OR	(143,846,220)		(143,846,220)										
Total Gas Distribution		(442,639,991)		(298,793,771)	(143,846,220)									
General Plant														
4	ED-AN	(37,725,404)	(37,725,404)			(37,725,404)	(37,725,404)		(25,254,517)	(25,254,517)		(12,470,887)	(12,470,887)	
	ED-ID	(13,312,529)	(13,312,529)		(13,312,529)	(13,312,529)	(13,312,529)				(13,312,529)		(13,312,529)	
	ED-WA	(27,272,747)	(27,272,747)		(27,272,747)	(27,272,747)	(27,272,747)	(27,272,747)						
7,4	CD-AA	(106,719,887)	(74,823,447)	(22,099,554)	(9,796,886)	(74,823,447)	(74,823,447)		(50,089,060)	(50,089,060)		(24,734,387)	(24,734,387)	
9,4	CD-AN	(8,917,641)	(6,879,336)	(2,038,305)		(6,879,336)	(6,879,336)		(4,605,234)	(4,605,234)		(2,274,102)	(2,274,102)	
9	CD-ID	(7,472,703)	(5,764,667)	(1,708,036)		(5,764,667)	(5,764,667)				(5,764,667)		(5,764,667)	
9	CD-WA	(12,445,579)	(9,600,893)	(2,844,686)		(9,600,893)	(9,600,893)	(9,600,893)			(9,600,893)			
8	GD-AA	(2,605,645)		(1,798,807)	(806,838)									
	GD-AN	(4,010,327)		(4,010,327)										
	GD-ID	(2,376,235)		(2,376,235)										
	GD-WA	(13,053,721)		(13,053,721)										
	GD-OR	(5,678,778)		(5,678,778)										
Total General Plant		(241,591,196)	(175,379,023)	(49,929,671)	(16,282,502)	(55,950,836)	(119,428,187)	(175,379,023)	(36,873,640)	(79,948,811)	(116,822,451)	(19,077,196)	(39,479,376)	(58,556,572)
Total Accumulated Depr		(2,475,070,978)	(1,945,035,580)	(368,215,194)	(161,820,204)	(1,127,017,376)	(818,018,204)	(1,945,035,580)	(715,349,347)	(529,834,804)	(1,245,184,151)	(411,668,029)	(288,183,400)	(699,851,429)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(15,996,154)	(15,996,154)			(15,996,154)	(15,996,154)		(10,301,523)	(10,301,523)		(5,694,631)	(5,694,631)		
1	Misc Intangible Plt (3030 ED-AN	(2,917,464)	(2,917,464)			(2,917,464)	(2,917,464)		(1,878,847)	(1,878,847)		(1,038,617)	(1,038,617)		
Total Production/Transmission		(18,913,618)	(18,913,618)			(18,913,618)	(18,913,618)		(12,180,370)	(12,180,370)		(6,733,248)	(6,733,248)		
Distribution															
	Franchises (302000) ED-WA	(434,532)	(434,532)			(434,532)	(434,532)	(434,532)		(434,532)					
	Misc Intangible Plt (3030 ED-WA	(68,338)	(68,338)			(68,338)	(68,338)	(68,338)		(68,338)					
Total Distribution		(502,870)	(502,870)			(502,870)	(502,870)	(502,870)		(502,870)					
General Plant - 303000															
7,4	CD-AA	(5,191,352)	(3,639,761)	(1,075,025)	(476,566)		(3,639,761)	(3,639,761)		(2,436,565)	(2,436,565)		(1,203,196)	(1,203,196)	
9,1	CD-AN	(149,062)	(114,991)	(34,071)			(114,991)	(114,991)		(74,054)	(74,054)		(40,937)	(40,937)	
	GD-ID	(165,597)		(165,597)											
	GD-WA	(324,924)		(324,924)											
	GD-OR	(131,478)			(131,478)										
Total General Plant - 303000		(5,962,413)	(3,754,752)	(1,599,617)	(608,044)		(3,754,752)	(3,754,752)		(2,510,619)	(2,510,619)		(1,244,133)	(1,244,133)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(151,161,960)	(105,982,674)	(31,302,618)	(13,876,668)		(105,982,674)	(105,982,674)		(70,947,982)	(70,947,982)		(35,034,692)	(35,034,692)	
9,4	CD-AN	(438,297)	(338,116)	(100,181)			(338,116)	(338,116)		(226,345)	(226,345)		(111,771)	(111,771)	
9	CD-ID	0	0	0			0	0		0	0	0	0	0	
9	CD-WA	(16,945,282)	(13,072,099)	(3,873,183)		(13,072,099)	(13,072,099)	(13,072,099)				0	0	0	
4	ED-AN	(14,784,710)	(14,784,710)			(14,784,710)	(14,784,710)	(14,784,710)		(9,897,328)	(9,897,328)		(4,887,382)	(4,887,382)	
	ED-ID	0	0			0	0	0		0	0	0	0	0	
	ED-WA	(2,528,447)	(2,528,447)			(2,528,447)	(2,528,447)	(2,528,447)		(2,528,447)	(2,528,447)				
8	GD-AA	(270,958)		(187,056)	(83,902)										
	GD-AN	0		0								0	0	0	
	GD-OR	(38,326)			(38,326)										
Total Misc IT Intangible Plant - 3031XX		(186,167,980)	(136,706,046)	(35,463,038)	(13,998,896)		(15,600,546)	(121,105,500)	(136,706,046)	(15,600,546)	(81,071,655)	(96,672,201)	0	(40,033,845)	(40,033,845)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0	0	0	0	
9	CD-WA	0	0	0			0	0	0	0	0		0	0	
4	ED-AN	(1,318,217)	(1,318,217)			(1,318,217)	(1,318,217)	(1,318,217)		(882,454)	(882,454)		(435,763)	(435,763)	
	ED-WA	0	0			0	0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,318,217)	(1,318,217)	0	0		0	(1,318,217)	(1,318,217)	0	(882,454)	(882,454)	0	(435,763)	(435,763)
Total Accumulated Amortization		(212,865,098)	(161,195,503)	(37,062,655)	(14,606,940)		(16,103,416)	(145,092,087)	(161,195,503)	(16,103,416)	(96,645,098)	(112,748,514)	0	(48,446,989)	(48,446,989)

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,734,071	8,505,627	3,115,965	9,112,479	20,734,071	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,293,549	0	0	0	0	0	0	0	4,293,549	0	4,293,549	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,256,181	0	0	92,026,334	92,026,334	0	0	27,180,530	27,180,530	0	12,049,317	12,049,317
9	CD-WA / ID / AN	31,282,978	9,406,470	6,285,586	8,440,571	24,132,627	2,787,080	1,862,381	2,500,890	7,150,351	0	0	0
	TOTAL ACCOUNT	212,617,379	17,912,097	9,401,551	109,579,384	136,893,032	27,837,680	1,862,381	29,681,420	59,381,481	4,293,549	12,049,317	16,342,866
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,713,178	1,314,113	7,798	2,391,267	3,713,178	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	71,110,546	0	0	49,857,026	49,857,026	0	0	14,725,572	14,725,572	0	6,527,948	6,527,948
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	81,001,532	5,503,893	15,420	52,495,801	58,015,114	1,474,529	2,258	14,916,727	16,393,514	12,109	6,580,795	6,592,904
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	61,998,299	26,696,934	12,005,594	23,295,771	61,998,299	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,308,175	0	0	0	0	9,964,138	3,394,142	2,949,895	16,308,175	0	0	0
99	GD-OR / AS	4,771,911	0	0	0	0	0	0	0	4,771,911	0	4,771,911	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,592,110	0	0	5,322,980	5,322,980	0	0	1,572,174	1,572,174	0	696,956	696,956
9	CD-WA / ID / AN	7,258,916	1,525,275	828,028	3,246,442	5,599,745	451,930	245,340	961,901	1,659,171	0	0	0
	TOTAL ACCOUNT	98,026,598	28,222,209	12,833,622	31,865,193	72,921,024	10,416,068	3,639,482	5,551,063	19,606,613	4,771,911	727,050	5,498,961

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,710,409	467,865	185,696	3,751,620	4,405,181	138,625	55,021	1,111,582	1,305,228	0	0	0	
		TOTAL ACCOUNT	6,438,860	526,731	185,696	4,174,317	4,886,744	360,978	55,021	1,114,175	1,530,174	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,393,784	1,429,282	466,602	6,497,900	8,393,784	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,398,195	0	0	0	0	2,580,376	380,678	437,141	3,398,195	0	0	0	
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938	
8		GD-AA	5,763,762	0	0	0	0	0	0	3,979,013	3,979,013	0	1,784,749	1,784,749	
7		CD-AA	15,830,806	0	0	11,099,295	11,099,295	0	0	3,278,243	3,278,243	0	1,453,268	1,453,268	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0	
		TOTAL ACCOUNT	36,366,630	1,447,346	1,214,591	18,380,285	21,042,222	2,585,728	602,303	7,926,422	11,114,453	971,938	3,238,017	4,209,955	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,009,770	397,207	15,791	3,748,402	4,161,400	106,253	0	529,872	636,125	18,586	193,659	212,245	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,331,797	12,875,230	7,840,145	6,616,422	27,331,797	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,184,057	0	0	0	0	2,587,433	776,035	820,589	4,184,057	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0	
		TOTAL ACCOUNT	33,455,008	13,125,238	8,156,706	7,474,803	28,756,747	2,661,509	869,830	1,074,574	4,605,913	43,834	48,514	92,348	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	45,250,158	13,236,015	6,521,129	25,493,014	45,250,158	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	890,249	0	0	0	0	596,401	287,726	6,122	890,249	0	0	0	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	97,342,301	0	0	68,248,634	68,248,634	0	0	20,157,644	20,157,644	0	8,936,023	8,936,023	
9		CD-WA/ ID / AN	20,284,564	10,303,468	2,861,499	2,483,154	15,648,121	3,052,855	847,845	735,743	4,636,443	0	0	0	
		TOTAL ACCOUNT	164,752,748	23,539,483	9,382,628	96,224,802	129,146,913	3,649,256	1,135,571	21,067,470	25,852,297	742,178	9,011,360	9,753,538	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	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	866,388	0	0	607,442	607,442	0	0	179,412	179,412	0	79,534	79,534	
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	1,193,150	0	13,460	906,809	920,269	0	1,960	182,020	183,980	9,092	79,809	88,901	
		TOTAL GENERAL PLANT	658,028,559	91,475,063	41,919,032	334,504,940	467,899,035	52,364,094	8,268,742	84,743,199	145,376,035	11,729,506	33,023,983	44,753,489	

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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	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	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,430,678	4,173,608	0	24,257,070	28,430,678	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	357,031	0	0	0	0	0	0	0	0	357,031	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,391,827	0	0	84,409,118	84,409,118	0	0	24,930,739	24,930,739	0	11,051,970	
9		CD-WA / ID / AN	960,602	278,340	0	462,697	741,037	82,471	0	137,094	219,565	0	0	
		TOTAL ACCOUNT	150,560,536	4,451,948	0	109,128,885	113,580,833	82,471	0	25,358,055	25,440,526	357,031	11,182,146	11,539,177
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,729,429	0	0	3,729,429	3,729,429	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	25,205,399	0	0	17,672,009	17,672,009	0	0	5,219,534	5,219,534	0	2,313,856	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	28,934,828	0	0	21,401,438	21,401,438	0	0	5,219,534	5,219,534	0	2,313,856	2,313,856
	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 May 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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	341,174	0	0	341,174	341,174	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	15,047,516	0	0	10,550,114	10,550,114	0	0	3,116,040	3,116,040	0	1,381,362	1,381,362
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	15,388,690	0	0	10,891,288	10,891,288	0	0	3,116,040	3,116,040	0	1,381,362	1,381,362
	TOTAL		371,284,372	20,887,006	0	254,926,811	275,813,817	5,352,680	771,517	61,416,108	67,540,305	782,982	27,147,268	27,930,250

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 May 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(71,268,762)	(49,967,955)	(14,758,335)	(6,542,472)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919	CD-AA	(6,217,463)	(4,359,188)	(1,287,512)	(570,763)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(78,322,739)</u>	<u>(54,971,949)</u>	<u>(16,236,895)</u>	<u>(7,113,895)</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 May 31, 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	6,676,048	6,676,048	0	0	0	0	6,676,048
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	1,027	1,027	0	0	0	0	1,027
7/4	154550 Supply Chain Average Cost Variance	0	0	(227)	(227)	0	0	0	0	(227)
7/4	154560 Supply Chain Invoice Price Variance	0	0	423	423	0	0	0	0	423
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	138,760,988	62,947,753	0	201,708,741	116,331,985	54,109,154	22,429,003	8,838,599	0
TOTAL		138,760,988	62,947,753	6,677,271	208,386,012	116,331,985	54,109,154	22,429,003	8,838,599	6,677,271

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						