

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended May 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	178,544,766	122,638,796	55,905,970
	Adjustments			
	Adjusted Net Operating Income (Loss)	178,544,766	122,638,796	55,905,970
E-APL	Electric Net Rate Base	3,222,448,570	2,156,148,797	1,066,299,773
	<b>RATE OF RETURN</b>	<b>5.541%</b>	<b>5.688%</b>	<b>5.243%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	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	06-01-2022 thru 05-31-2023	42,987,836 100.000%	27,691,212 64.416%	15,296,624 35.584%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

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

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at Percentage		680,928	410,798	270,130	0
				100.000%	60.329%	39.671%	0.000%
		Net Direct Plant Percentage		4,005,453,112	3,273,631,745	731,821,367	0
				100.000%	81.729%	18.271%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	308.573%	91.427%	0.000%
				100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	5-01-2023 thru 05-31-2023	1,545,888,064	1,062,603,890	483,284,174	
				100.000%	68.737%	31.263%	
11		Book Depreciation Percent	06-01-2022 thru 05-31-2023	148,238,514	98,562,142	49,676,372	
				100.000%	66.489%	33.511%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended May 31, 2023  
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Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	5-01-2023 thru 05-31-2023	3,622,644,595 100.000%	2,412,571,628 66.597%	1,210,072,967 33.403%
13	E-PLT	Net Electric General Plant Percent	5-01-2023 thru 05-31-2023	292,603,467 100.000%	198,582,682 67.868%	94,020,785 32.132%
14		Net Allocated Schedule M's Percent	06-01-2022 thru 05-31-2023	-130,007,654 100.000%	-87,526,806 67.324%	-42,480,848 32.676%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	420,845,019	0	420,845,019	286,086,930	0	286,086,930	134,758,089	0	134,758,089
99	442200	Commercial - Firm & Int.	339,508,812	0	339,508,812	247,245,478	0	247,245,478	92,263,334	0	92,263,334
1	442300	Industrial	118,769,226	0	118,769,226	64,168,970	0	64,168,970	54,600,256	0	54,600,256
99	444000	Public Street & Highway Lighting	7,616,323	0	7,616,323	4,832,932	0	4,832,932	2,783,391	0	2,783,391
99	448000	Interdepartmental Revenue	1,612,707	0	1,612,707	1,362,011	0	1,362,011	250,696	0	250,696
99	499XXX	Unbilled Revenue	(9,178,301)	0	(9,178,301)	(6,153,687)	0	(6,153,687)	(3,024,614)	0	(3,024,614)
		TOTAL SALES TO ULTIMATE CUSTOMERS	879,173,786	0	879,173,786	597,542,634	0	597,542,634	281,631,152	0	281,631,152
1	447XXX	Sales for Resale	0	222,605,469	222,605,469	0	143,357,922	143,357,922	0	79,247,547	79,247,547
		TOTAL SALES OF ELECTRICITY	879,173,786	222,605,469	1,101,779,255	597,542,634	143,357,922	740,900,556	281,631,152	79,247,547	360,878,699
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(347,000)	0	(347,000)	(347,000)	0	(347,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	123,130	0	123,130	42,540	0	42,540	80,590	0	80,590
1	453000	Sales of Water & Water Power	0	299,268	299,268	0	192,729	192,729	0	106,539	106,539
1	454000	Rent from Electric Property	4,275,713	230,596	4,506,309	2,596,228	148,504	2,744,732	1,679,485	82,092	1,761,577
1	454100	Rent from Trnsmission Joint Use	22,187	0	22,187	8,803	0	8,803	13,384	0	13,384
1	456XXX	Other Electric Revenues	(12,800,815)	71,534,446	58,733,631	(11,005,149)	46,068,183	35,063,034	(1,795,666)	25,466,263	23,670,597
		TOTAL OTHER OPERATING REVENUE	(8,726,785)	72,064,310	63,337,525	(8,704,578)	46,409,416	37,704,838	(22,207)	25,654,894	25,632,687
		TOTAL ELECTRIC REVENUE	870,447,001	294,669,779	1,165,116,780	588,838,056	189,767,338	778,605,394	281,608,945	104,902,441	386,511,386

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	258,059	258,059	0	166,190	166,190	0	91,869	91,869
1	501XXX	Fuel	0	43,540,978	43,540,978	0	28,040,390	28,040,390	0	15,500,588	15,500,588
1	502000	Steam Expense	0	3,865,584	3,865,584	0	2,489,436	2,489,436	0	1,376,148	1,376,148
1	505000	Electric Expense	0	701,158	701,158	0	451,546	451,546	0	249,612	249,612
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,097,096	6,097,096	0	3,926,530	3,926,530	0	2,170,566	2,170,566
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	948,500	0	948,500	611,000	0	611,000	337,500	0	337,500
		MAINTENANCE									
1	510000	Supervision & Engineering	0	565,907	565,907	0	364,444	364,444	0	201,463	201,463
1	511000	Structures	0	936,901	936,901	0	603,364	603,364	0	333,537	333,537
1	512000	Boiler Plant	0	6,998,194	6,998,194	0	4,506,837	4,506,837	0	2,491,357	2,491,357
1	513000	Electric Plant	0	972,983	972,983	0	626,601	626,601	0	346,382	346,382
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,426,904	1,426,904	0	918,926	918,926	0	507,978	507,978
		TOTAL STEAM POWER GENERATION EXP	948,500	65,363,764	66,312,264	611,000	42,094,264	42,705,264	337,500	23,269,500	23,607,000
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,985,582	2,985,582	0	1,922,715	1,922,715	0	1,062,867	1,062,867
1	536000	Water for Power	0	1,591,439	1,591,439	0	1,024,887	1,024,887	0	566,552	566,552
1	537000	Hydraulic Expense	5,417,373	3,808,475	9,225,848	3,555,422	2,452,658	6,008,080	1,861,951	1,355,817	3,217,768
1	538000	Electric Expense	0	7,215,075	7,215,075	0	4,646,508	4,646,508	0	2,568,567	2,568,567
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,835,795	1,835,795	0	1,182,252	1,182,252	0	653,543	653,543
1	540000	Rent	0	1,668,008	1,668,008	0	1,074,197	1,074,197	0	593,811	593,811
1	540100	MT Trust Funds Land Settlement Rents	5,704,333	0	5,704,333	3,710,214	0	3,710,214	1,994,119	0	1,994,119
		MAINTENANCE									
1	541000	Supervision & Engineering	0	886,708	886,708	0	571,040	571,040	0	315,668	315,668
1	542000	Structures	0	1,077,890	1,077,890	0	694,161	694,161	0	383,729	383,729
1	543000	Reservoirs, Dams, & Waterways	0	798,104	798,104	0	513,979	513,979	0	284,125	284,125
1	544000	Electric Plant	0	3,262,444	3,262,444	0	2,101,014	2,101,014	0	1,161,430	1,161,430
1	545000	Miscellaneous Hydraulic Plant	0	833,059	833,059	0	536,490	536,490	0	296,569	296,569
		TOTAL HYDRO POWER GENERATION EXP	11,121,706	25,962,579	37,084,285	7,265,636	16,719,901	23,985,537	3,856,070	9,242,678	13,098,748
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	847,432	847,432	0	545,746	545,746	0	301,686	301,686
1	547XXX	Fuel	0	156,757,927	156,757,927	0	100,952,105	100,952,105	0	55,805,822	55,805,822
1	548000	Generation Expense	0	3,131,650	3,131,650	0	2,016,783	2,016,783	0	1,114,867	1,114,867
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	850,413	850,413	0	547,666	547,666	0	302,747	302,747
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
		MAINTENANCE									
1	551000	Supervision & Engineering	0	796,034	796,034	0	512,646	512,646	0	283,388	283,388
1	552000	Structures	0	145,630	145,630	0	93,786	93,786	0	51,844	51,844
1	553000	Generating & Electric Equipment	0	3,240,259	3,240,259	0	2,086,727	2,086,727	0	1,153,532	1,153,532
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	785,531	785,531	0	505,882	505,882	0	279,649	279,649
		TOTAL OTHER POWER GENERATION EXP	0	166,641,999	166,641,999	0	107,317,448	107,317,448	0	59,324,551	59,324,551



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For Twelve Months Ended May 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,111,175	205,106,340	215,217,515	0	132,088,482	132,088,482	10,111,175	73,017,858	83,129,033
1	556000	System Control & Load Dispatching	0	833,104	833,104	0	536,519	536,519	0	296,585	296,585
E-557	557XXX	Other Expense	(51,971,094)	71,774,196	19,803,102	(42,644,710)	46,222,583	3,577,873	(9,326,384)	25,551,613	16,225,229
TOTAL OTHER POWER SUPPLY EXPENSE			(41,859,919)	277,713,640	235,853,721	(42,644,710)	178,847,584	136,202,874	784,791	98,866,056	99,650,847
TOTAL PRODUCTION OPERATING EXP			(29,789,713)	535,681,982	505,892,269	(34,768,074)	344,979,197	310,211,123	4,978,361	190,702,785	195,681,146
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,949,435	1,949,435	0	1,255,436	1,255,436	0	693,999	693,999
1	561000	Load Dispatching	0	2,833,447	2,833,447	0	1,824,740	1,824,740	0	1,008,707	1,008,707
1	562000	Station Expense	0	447,784	447,784	0	288,373	288,373	0	159,411	159,411
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	602,037	602,037	0	387,712	387,712	0	214,325	214,325
1	565XXX	Transmission of Electricity by Others	0	20,276,036	20,276,036	0	13,057,767	13,057,767	0	7,218,269	7,218,269
1	566000	Miscellaneous Transmission Expense	0	4,500,916	4,500,916	0	2,898,590	2,898,590	0	1,602,326	1,602,326
1	567000	Rent	0	105,694	105,694	0	68,067	68,067	0	37,627	37,627
MAINTENANCE											
1	568000	Supervision & Engineering	1,461	447,679	449,140	0	288,305	288,305	1,461	159,374	160,835
1	569000	Structures	25,757	641,186	666,943	1,069	412,924	413,993	24,688	228,262	252,950
1	570000	Station Equipment	0	1,123,628	1,123,628	0	723,616	723,616	0	400,012	400,012
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	20,718	2,095,188	2,115,906	5,171	1,349,301	1,354,472	15,547	745,887	761,434
1	572000	Underground Lines	0	1,738	1,738	0	1,119	1,119	0	619	619
1	573000	Service Miscellaneous	4,647	102,708	107,355	4,590	66,144	70,734	57	36,564	36,621
TOTAL TRANSMISSION OPERATING EXP			52,583	35,127,476	35,180,059	10,830	22,622,094	22,632,924	41,753	12,505,382	12,547,135

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For Twelve Months Ended May 31, 2023	
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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,861,985	31,372,801	47,234,786	11,534,026	20,204,084	31,738,110	4,327,959	11,168,717	15,496,676
E-DEPX		Depreciation Expense-Transmission	796,702	19,477,969	20,274,671	520,701	12,543,812	13,064,513	276,001	6,934,157	7,210,158
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,178,974	1,178,974	0	759,260	759,260	0	419,714	419,714
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	434,292	0	434,292	434,292	0	434,292	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,983,212	0	1,983,212	1,019,650	0	1,019,650	963,562	0	963,562
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
99	407360	Amortization of CS2 & COLSTRIP O&M	944,574	0	944,574	0	0	0	944,574	0	944,574
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	376,319	0	376,319	291,310	0	291,310	85,009	0	85,009
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,863,173)	0	(2,863,173)	(1,474,013)	0	(1,474,013)	(1,389,160)	0	(1,389,160)
99	407434	EIM Deferred O&M	(950,169)	0	(950,169)	0	0	0	(950,169)	0	(950,169)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,231,302)	0	(16,231,302)	(11,053,178)	0	(11,053,178)	(5,178,124)	0	(5,178,124)
99	407451	Deferral CEIP	(342,812)	0	(342,812)	(342,812)	0	(342,812)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,140,937)	0	(1,140,937)	0	0	0	(1,140,937)	0	(1,140,937)
99	407494	Amortization of Schedule 98 REC Rev	(77,573)	0	(77,573)	(77,573)	0	(77,573)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	21,292,268	21,292,268	0	13,712,220	13,712,220	0	7,580,048	7,580,048
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,097,213)	74,430,401	70,333,188	(1,186,571)	47,933,179	46,746,608	(2,910,642)	26,497,222	23,586,580
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(33,834,343)	645,239,859	611,405,516	(35,943,815)	415,534,470	379,590,655	2,109,472	229,705,389	231,814,861

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,413,205	2,828,655	4,241,860	1,031,312	1,822,106	2,853,418	381,893	1,006,549	1,388,442
3	582000	Station Expense	888,292	78,267	966,559	588,706	50,416	639,122	299,586	27,851	327,437
3	583000	Overhead Line Expense	1,781,400	1,193,663	2,975,063	1,204,559	768,910	1,973,469	576,841	424,753	1,001,594
3	584000	Underground Line Expense	1,611,273	0	1,611,273	882,406	0	882,406	728,867	0	728,867
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,096	0	1,096	968	0	968	128	0	128
3	586000	Meter Expense	2,212,073	20,712	2,232,785	1,899,251	13,342	1,912,593	312,822	7,370	320,192
3	587000	Customer Installations Expense	833,771	50,442	884,213	551,080	32,493	583,573	282,691	17,949	300,640
3	588000	Miscellaneous Distribution Expense	5,385,011	4,148,204	9,533,215	4,006,533	2,672,107	6,678,640	1,378,478	1,476,097	2,854,575
3	589000	Rent	0	133,762	133,762	0	86,164	86,164	0	47,598	47,598
		MAINTENANCE:									
3	590000	Supervision & Engineering	258,550	1,182,155	1,440,705	151,484	761,497	912,981	107,066	420,658	527,724
3	591000	Structures	509,817	12,416	522,233	233,243	7,998	241,241	276,574	4,418	280,992
3	592000	Station Equipment	770,170	66,799	836,969	502,866	43,029	545,895	267,304	23,770	291,074
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	25,395,256	318	25,395,574	15,185,363	205	15,185,568	10,209,893	113	10,210,006
3	594000	Underground Lines	900,897	0	900,897	650,453	0	650,453	250,444	0	250,444
3	595000	Line Transformers	545,555	0	545,555	456,435	0	456,435	89,120	0	89,120
3	596000	Street Light & Signal System Maintenance Exp	128,791	0	128,791	105,107	0	105,107	23,684	0	23,684
3	597000	Meters	50,055	0	50,055	42,556	0	42,556	7,499	0	7,499
3	598000	Miscellaneous Distribution Expense	302,623	877,718	1,180,341	198,889	565,391	764,280	103,734	312,327	416,061
		TOTAL DISTRIBUTION OPERATING EXP	42,987,835	10,593,111	53,580,946	27,691,211	6,823,658	34,514,869	15,296,624	3,769,453	19,066,077
E-DEPX		Depreciation Expense-Distribution	58,152,811	85,443	58,238,254	38,227,181	55,039	38,282,220	19,925,630	30,404	19,956,034
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,734	0	114,734	114,734	0	114,734	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	56,648,460	0	56,648,460	50,968,898	0	50,968,898	5,679,562	0	5,679,562
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	114,916,005	85,443	115,001,448	89,310,813	55,039	89,365,852	25,605,192	30,404	25,635,596
		TOTAL DISTRIBUTION EXPENSES	157,903,840	10,678,554	168,582,394	117,002,024	6,878,697	123,880,721	40,901,816	3,799,857	44,701,673

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	133,588	133,588	0	86,736	86,736	0	46,852	46,852
2	902000	Meter Reading Expenses	585,671	149,527	735,198	421,359	97,085	518,444	164,312	52,442	216,754
2	903XXX	Customer Records & Collection Expenses	941,655	7,407,588	8,349,243	460,392	4,809,599	5,269,991	481,263	2,597,989	3,079,252
2	904000	Uncollectible Accounts	(557,688)	2	(557,686)	(1,178,966)	1	(1,178,965)	621,278	1	621,279
2	905000	Misc Customer Accounts	0	326,294	326,294	0	211,856	211,856	0	114,438	114,438
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>969,638</b>	<b>8,016,999</b>	<b>8,986,637</b>	<b>(297,215)</b>	<b>5,205,277</b>	<b>4,908,062</b>	<b>1,266,853</b>	<b>2,811,722</b>	<b>4,078,575</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	31,903,144	226,964	32,130,108	23,321,746	147,363	23,469,109	8,581,398	79,601	8,660,999
2	909000	Advertising	237,644	693,213	930,857	196,920	450,089	647,009	40,724	243,124	283,848
2	910000	Misc Customer Service & Info Exp	0	226,970	226,970	0	147,367	147,367	0	79,603	79,603
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>32,140,788</b>	<b>1,147,147</b>	<b>33,287,935</b>	<b>23,518,666</b>	<b>744,819</b>	<b>24,263,485</b>	<b>8,622,122</b>	<b>402,328</b>	<b>9,024,450</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	87,374	0	87,374	87,374	0	87,374	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>87,374</b>	<b>0</b>	<b>87,374</b>	<b>87,374</b>	<b>0</b>	<b>87,374</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	765,547	31,603,796	32,369,343	458,912	21,156,529	21,615,441	306,635	10,447,267	10,753,902
4	921000	Office Supplies & Expenses	(1,692)	4,317,452	4,315,760	(2,147)	2,890,232	2,888,085	455	1,427,220	1,427,675
4	922000	Admin Exp Transferred--Credit	0	(103,876)	(103,876)	0	(69,538)	(69,538)	0	(34,338)	(34,338)
4	923000	Outside Services Employed	1,211,305	14,463,478	15,674,783	1,174,007	9,682,286	10,856,293	37,298	4,781,192	4,818,490
4	924000	Property Insurance Premium	0	2,622,152	2,622,152	0	1,755,347	1,755,347	0	866,805	866,805
4	925XXX	Injuries and Damages	3,438,635	7,251,944	10,690,579	2,340,053	4,854,669	7,194,722	1,098,582	2,397,275	3,495,857
4	926XXX	Employee Pensions and Benefits	11,909,411	24,305,642	36,215,053	8,047,838	16,270,926	24,318,764	3,861,573	8,034,716	11,896,289
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,000,810	4,505,554	7,506,364	2,067,959	2,901,577	4,969,536	932,851	1,603,977	2,536,828
4	930000	Miscellaneous General Expenses	203,447	4,577,210	4,780,657	178,213	3,064,122	3,242,335	25,234	1,513,088	1,538,322
4	931000	Rents	8,400	801,769	810,169	0	536,728	536,728	8,400	265,041	273,441
4	935000	Maintenance of General Plant	2,055,187	13,058,015	15,113,202	1,458,369	8,741,427	10,199,796	596,818	4,316,588	4,913,406
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>22,592,250</b>	<b>107,403,136</b>	<b>129,995,386</b>	<b>15,723,204</b>	<b>71,784,305</b>	<b>87,507,509</b>	<b>6,869,046</b>	<b>35,618,831</b>	<b>42,487,877</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended May 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,958,090	18,532,714	22,490,804	3,070,945	12,406,355	15,477,300	887,145	6,126,359	7,013,504
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,996,755	37,930,196	41,926,951	3,996,755	25,391,611	29,388,366	0	12,538,585	12,538,585
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,518,376	0	2,518,376	2,518,376	0	2,518,376	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,560,143	0	1,560,143	1,560,143	0	1,560,143	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	348,259	1,713,445	2,061,704	289,213	1,141,103	1,430,316	59,046	572,342	631,388
99	407314	Regulatory Debit - FISERVE Amortization	97,131	0	97,131	0	0	0	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	2,721,568	0	2,721,568	2,721,568	0	2,721,568	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	312,500	0	312,500	312,500	0	312,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(693,896)	0	(693,896)	(693,896)	0	(693,896)	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	(514,037)	0	(514,037)	(514,037)	0	(514,037)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	3,244,982	0	3,244,982	3,244,982	0	3,244,982	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(10,970,087)	0	(10,970,087)	(5,544,303)	0	(5,544,303)	(5,425,784)	0	(5,425,784)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(104,824)	0	(104,824)	(104,824)	0	(104,824)	0	0	0
99	407493	Amortization-Remand Residual Balance	(53,167)	0	(53,167)	(53,167)	0	(53,167)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,121,808	5,450,268	6,572,076	774,491	3,648,573	4,423,064	347,317	1,801,695	2,149,012
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(929,624)	64,347,407	63,417,783	5,906,544	43,069,965	48,976,509	(6,836,168)	21,277,442	14,441,274
		TOTAL ADMIN & GENERAL EXPENSES	21,662,626	171,750,543	193,413,169	21,629,748	114,854,270	136,484,018	32,878	56,896,273	56,929,151
		TOTAL EXPENSES BEFORE FIT	178,929,923	836,833,102	1,015,763,025	125,996,782	543,217,533	669,214,315	52,933,141	293,615,569	346,548,710
		NET OPERATING INCOME (LOSS) BEFORE FIT			149,353,755			109,391,079			39,962,676
E-FIT		FEDERAL INCOME TAX			(9,706,240)			(6,230,617)			(3,475,623)
E-FIT		DEFERRED FEDERAL INCOME TAX			(18,999,983)			(6,704,897)			(12,295,086)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			178,544,766			122,638,796			55,905,970

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%	64.416%	35.584%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12E</b>
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	76,202	1,530,896	1,607,098	48,402	985,897	1,034,299	27,800	544,999	572,799
1	456010	Other Electric Rev-Financial	0	(54,261,050)	(54,261,050)	0	(34,944,116)	(34,944,116)	0	(19,316,934)	(19,316,934)
1	456015	Other Electric Rev-CT Fuel Sales	0	69,832,637	69,832,637	0	44,972,218	44,972,218	0	24,860,419	24,860,419
1	456016	Other Electric Rev-Resource Opt	0	3,737,047	3,737,047	0	2,406,658	2,406,658	0	1,330,389	1,330,389
1	456017	Other Electric Rev-Non Resource	0	121,278	121,278	0	78,103	78,103	0	43,175	43,175
1	456018	Other Electric Rev-Extraction	0	433,700	433,700	0	279,303	279,303	0	154,397	154,397
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	1,126	1,126	0	725	725	0	401	401
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	341,152	6,078	347,230	240,174	3,914	244,088	100,978	2,164	103,142
1	456100	Transmission Revenue of Others	0	32,758,081	32,758,081	0	21,096,204	21,096,204	0	11,661,877	11,661,877
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,216,415	1,216,415	0	783,371	783,371	0	433,044	433,044
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	(17,340,952)	0	(17,340,952)	(10,792,581)	0	(10,792,581)	(6,548,371)	0	(6,548,371)
1	456329	Amortization Res Decoupling Deferral	9,043,652	0	9,043,652	4,482,363	0	4,482,363	4,561,289	0	4,561,289
1	456338	Non-res Decoupling Deferred Rev	1,973,070	0	1,973,070	1,661,966	0	1,661,966	311,104	0	311,104
1	456339	Amortization Non-res Decoupling	(7,257,391)	0	(7,257,391)	(6,774,043)	0	(6,774,043)	(483,348)	0	(483,348)
1	456380	Other Electric Revenue-Clearwater	337,091	0	337,091	0	0	0	337,091	0	337,091
1	456700	Other Electric Rev-Low Voltage	191,360	0	191,360	128,569	0	128,569	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,236,971)	(4,236,971)	0	(2,728,609)	(2,728,609)	0	(1,508,362)	(1,508,362)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,236,971	4,236,971	0	2,728,609	2,728,609	0	1,508,362	1,508,362
1	456730	Other Elec Rev-Intraco Thermal	0	11,804,708	11,804,708	0	7,602,232	7,602,232	0	4,202,476	4,202,476
TOTAL ACCOUNT 456			(12,800,816)	71,534,444	58,733,628	(11,005,150)	46,068,181	35,063,031	(1,795,666)	25,466,263	23,670,597

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	178,397,160	178,397,160	0	114,887,771	114,887,771	0	63,509,389	63,509,389
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,457,635	1,457,635	0	938,717	938,717	0	518,918	518,918
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,111,175	0	10,111,175	0	0	0	10,111,175	0	10,111,175
1	555550	Non Monetary - Exchange Power	0	27,777	27,777	0	17,888	17,888	0	9,889	9,889
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,576,727	4,576,727	0	2,947,412	2,947,412	0	1,629,315	1,629,315
1	555710	Intercompany Purchase	0	1,216,415	1,216,415	0	783,371	783,371	0	433,044	433,044
1	555740	Purchased Power - EIM	0	19,430,626	19,430,626	0	12,513,323	12,513,323	0	6,917,303	6,917,303
TOTAL ACCOUNT 555			10,111,175	205,106,340	215,217,515	0	132,088,482	132,088,482	10,111,175	73,017,858	83,129,033

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	28,770	6,337,652	6,366,422	28,770	4,081,448	4,110,218	0	2,256,204	2,256,204
1	557010	Other Power Supply Expense - Financial	0	(18,254,669)	(18,254,669)	0	(11,756,007)	(11,756,007)	0	(6,498,662)	(6,498,662)
1	557018	Merchandise Processing Fee	0	49,228	49,228	0	31,703	31,703	0	17,525	17,525
1	557150	Fuel - Economic Dispatch	0	33,946,460	33,946,460	0	21,861,520	21,861,520	0	12,084,940	12,084,940
1	557160	Power Supply Expense - Miscellaneous	0	684,245	684,245	0	440,654	440,654	0	243,591	243,591
99	557161	Unbilled Add-Ons	(163,722)	0	(163,722)	0	0	0	(163,722)	0	(163,722)
1	557165	Other Resource Costs-CAISO Charges	0	735,304	735,304	0	473,536	473,536	0	261,768	261,768
1	557167	Other Resource Costs-CA Carbon	0	319,000	319,000	0	205,436	205,436	0	113,564	113,564
1	557170	Broker Fees - Power	0	679,169	679,169	0	437,385	437,385	0	241,784	241,784
1	557171	REC Broker Fees	0	37,725	37,725	0	24,295	24,295	0	13,430	13,430
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,293,314	0	1,293,314	1,293,314	0	1,293,314	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(42,240,466)	0	(42,240,466)	(42,240,466)	0	(42,240,466)	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	1,003,054	0	1,003,054	1,003,054	0	1,003,054	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(3,226,880)	0	(3,226,880)	(3,226,880)	0	(3,226,880)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(15,436,188)	0	(15,436,188)	0	0	0	(15,436,188)	0	(15,436,188)
99	557390	Idaho PCA Amortization	5,952,346	0	5,952,346	0	0	0	5,952,346	0	5,952,346
1	557395	Optional Renewable Power Expense Offset	0	1,736	1,736	0	1,118	1,118	0	618	618
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,781,133	5,781,133	0	3,723,050	3,723,050	0	2,058,083	2,058,083
1	557711	Turbine Gas Bookout Offset	0	(5,781,133)	(5,781,133)	0	(3,723,050)	(3,723,050)	0	(2,058,083)	(2,058,083)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	47,238,346	47,238,346	0	30,421,495	30,421,495	0	16,816,851	16,816,851
TOTAL ACCOUNT 557			(51,971,094)	71,774,196	19,803,102	(42,644,710)	46,222,583	3,577,873	(9,326,384)	25,551,613	16,225,229

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	323,490	226,964	550,454	243,599	147,363	390,962	79,891	79,601	159,492
99	908600	Public Purpose Tariff Rider Expense Offset	31,750,242	0	31,750,242	23,044,762	0	23,044,762	8,705,480	0	8,705,480
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(361,366)	0	(361,366)	(157,393)	0	(157,393)	(203,973)	0	(203,973)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>31,903,144</b>	<b>226,964</b>	<b>32,130,108</b>	<b>23,321,746</b>	<b>147,363</b>	<b>23,469,109</b>	<b>8,581,398</b>	<b>79,601</b>	<b>8,660,999</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.928%	35.072%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended May 31, 2023 Ending Balance 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	3,222,448,570	2,156,148,797	1,066,299,773
	Interest Deduction for FIT Calculation	83,579,417	55,908,938	27,670,479
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,165,116,780	778,605,394	386,511,386
E-OPS	Less: Operating & Maintenance Expense	767,010,606	484,125,346	282,885,260
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	164,239,615	115,984,787	48,254,828
E-OTX	Less: Taxes Other than FIT	84,512,804	69,104,182	15,408,622
	Net Operating Income Before FIT	149,353,755	109,391,079	39,962,676
E-INT	Less: Interest Expense	83,579,417	55,908,938	27,670,479
E-OTX	Less: ID ITC Deferred & Amortization	(9,037)	0	(9,037)
E-SCM	Plus: Schedule M Adjustments	(111,985,492)	(83,151,748)	(28,833,744)
	Taxable Net Operating Income	(46,220,191)	(29,669,607)	(16,550,584)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(9,706,240)	(6,230,617)	(3,475,623)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(9,706,240)	(6,230,617)	(3,475,623)
E-DTE	Deferred FIT	15,437,029	12,305,717	3,131,312
E-DTE	Customer Tax Credit Amortization	(34,437,012)	(19,010,614)	(15,426,398)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(29,191,011)	(13,247,717)	(15,943,294)

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		82,881,077	109,298,882	192,179,959	57,464,342	71,842,484	129,306,826	25,416,735	37,456,398	62,873,133
12	997001 Contributions In Aid of Construction		0	14,634,988	14,634,988	0	9,746,463	9,746,463	0	4,888,525	4,888,525
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	(30,405)	(30,405)	0	(20,249)	(20,249)	0	(10,156)	(10,156)
99	997007 Idaho PCA		(10,479,566)	0	(10,479,566)	0	0	0	(10,479,566)	0	(10,479,566)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	339,415	339,415	0	226,040	226,040	0	113,375	113,375
99	997018 DSM Tariff Rider		2,126,357	0	2,126,357	(549,030)	0	(549,030)	2,675,387	0	2,675,387
12	997020 FAS87 Current Pension Accrual		0	(1,350,945)	(1,350,945)	0	(899,689)	(899,689)	0	(451,256)	(451,256)
12	997027 Uncollectibles		(867,164)	(2,998,078)	(3,865,242)	(1,723,401)	(1,996,630)	(3,720,031)	856,237	(1,001,448)	(145,211)
99	997031 Decoupling Mechanism		13,581,620	0	13,581,620	11,422,294	0	11,422,294	2,159,326	0	2,159,326
12	997032 Interest Rate Swaps		0	9,676,206	9,676,206	0	6,444,063	6,444,063	0	3,232,143	3,232,143
99	997033 BPA Residential Exchange		(490,495)	0	(490,495)	(431,396)	0	(431,396)	(59,099)	0	(59,099)
99	997034 Montana Hydro Settlement		0	0	0	0	0	0	0	0	0
99	997035 Leases		0	91,098	91,098	0	60,984	60,984	0	30,114	30,114
99	997043 Washington Deferred Power Costs		(40,946,935)	0	(40,946,935)	(40,946,935)	0	(40,946,935)	0	0	0
12	997044 Non-Monetary Power Costs		0	27,777	27,777	0	18,499	18,499	0	9,278	9,278
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(6,531,740)	(6,531,740)	0	(4,349,943)	(4,349,943)	0	(2,181,797)	(2,181,797)
12	997049 Tax Depreciation		0	(172,295,701)	(172,295,701)	0	(114,743,768)	(114,743,768)	0	(57,551,933)	(57,551,933)
99	997058 Colstrip Community Fund		312,500	0	312,500	312,500	0	312,500	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,085	884,085	0	588,774	588,774	0	295,311	295,311
99	997065 Amortization - Unbilled Revenue Add-Ins		(294,188)	0	(294,188)	13,544	0	13,544	(307,732)	0	(307,732)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	24,501,294	24,501,294	0	16,317,127	16,317,127	0	8,184,167	8,184,167
12	997081 Deferred Compensation		0	(76,223)	(76,223)	0	(50,762)	(50,762)	0	(25,461)	(25,461)
4	997082 Meal Disallowances		0	395,365	395,365	0	264,669	264,669	0	130,696	130,696
12	997083 Paid Time Off		0	788,441	788,441	0	525,078	525,078	0	263,363	263,363
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		51,576	0	51,576	0	0	0	51,576	0	51,576
99	997095 WA REC Deferral		(2,223,825)	0	(2,223,825)	(2,223,825)	0	(2,223,825)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	21,790	21,790	0	10,929	10,929
99	997098 Provision for Rate Refund		(53,167)	0	(53,167)	(53,167)	0	(53,167)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(165,245)	(165,245)	0	(110,048)	(110,048)	0	(55,197)	(55,197)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(83,207,535)	(83,207,535)	0	(55,413,722)	(55,413,722)	0	(27,793,813)	(27,793,813)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(16,290,779)	0	(16,290,779)	(16,290,779)	0	(16,290,779)	0	0	0
99	997110 FISERVE		97,131	467,159	564,290	0	311,114	311,114	97,131	156,045	253,176
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,483)	(106,483)	0	(53,408)	(53,408)
12	997114 AFUDC Debt CWIP		0	(1,599,824)	(1,599,824)	0	(1,065,435)	(1,065,435)	0	(534,389)	(534,389)
99	997115 AFUDC Equity DFIT Deferral		(693,896)	0	(693,896)	(693,896)	0	(693,896)	0	0	0
99	997117 Colstrip Plant Adjustment		(4,955,860)	0	(4,955,860)	(3,342,788)	0	(3,342,788)	(1,613,072)	0	(1,613,072)
99	997119 AFUDC Tax CPI		0	9,742,172	9,742,172	0	6,487,994	6,487,994	0	3,254,178	3,254,178
99	997120 Transportation Tax Disallowance		0	58,609	58,609	0	39,032	39,032	0	19,577	19,577

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(514,037)	0	(514,037)	(514,037)	0	(514,037)	0	0	0
99	997123	EIM Deferred O&M	45,555	0	45,555	0	0	0	45,555	0	45,555
99	997125	COVID-19	3,244,982	0	3,244,982	3,244,982	0	3,244,982	0	0	0
99	997126	Prepaid Expenses	0	(670,767)	(670,767)	0	(446,711)	(446,711)	0	(224,056)	(224,056)
99	997127	CARES Act SS Deferral	0	(1,451,414)	(1,451,414)	0	(966,598)	(966,598)	0	(484,816)	(484,816)
99	997128	Meters Expensed	0	(3,339,003)	(3,339,003)	0	(2,223,676)	(2,223,676)	0	(1,115,327)	(1,115,327)
99	997129	Mixed Service Costs (IDD#5)	0	(27,258,333)	(27,258,333)	0	(18,153,232)	(18,153,232)	0	(9,105,101)	(9,105,101)
99	997130	Wild Fire Resiliency Deferral	(8,372,253)	0	(8,372,253)	(2,946,469)	0	(2,946,469)	(5,425,784)	0	(5,425,784)
99	997132	Battery Storage Deferral	353,047	0	353,047	353,047	0	353,047	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	432,076	0	432,076	432,076	0	432,076	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	471,351	0	471,351	471,351	0	471,351	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	347,000	0	347,000	347,000	0	347,000	0	0	0
99	997137	CEIP	(342,812)	0	(342,812)	(342,812)	0	(342,812)	0	0	0
99	997138	Intervenor Funding	(111,712)	0	(111,712)	(111,712)	0	(111,712)	0	0	0
99	997139	Pension Settlement	0	189,243	189,243	0	126,030	126,030	0	63,213	63,213
99	997140	Insurance Balancing	(104,824)	0	(104,824)	(104,824)	0	(104,824)	0	0	0
99	997141	CCA	948,500	0	948,500	611,000	0	611,000	337,500	0	337,500
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>18,022,159</b>	<b>(130,007,651)</b>	<b>(111,985,492)</b>	<b>4,375,057</b>	<b>(87,526,805)</b>	<b>(83,151,748)</b>	<b>13,647,102</b>	<b>(42,480,846)</b>	<b>(28,833,744)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.597%	33.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	8,490,375	8,490,375	0	5,654,335	5,654,335	0	2,836,040	2,836,040
99	410100	Deferred Federal Income Tax Expense - Washington	12,860,239	0	12,860,239	12,860,239	0	12,860,239	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,402,352	0	3,402,352	0	0	0	3,402,352	0	3,402,352
	410100	Total	16,262,591	8,490,375	24,752,966	12,860,239	5,654,335	18,514,574	3,402,352	2,836,040	6,238,392
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(10,156,259)	(10,156,259)	0	(6,763,624)	(6,763,624)	0	(3,392,635)	(3,392,635)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,704,046)	0	(1,704,046)	(1,704,046)	0	(1,704,046)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(930,729)	0	(930,729)	0	0	0	(930,729)	0	(930,729)
	411100	Total	(2,634,775)	(10,156,259)	(12,791,034)	(1,704,046)	(6,763,624)	(8,467,670)	(930,729)	(3,392,635)	(4,323,364)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	2,258,813	0	2,258,813	2,258,813	0	2,258,813	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,216,284	0	1,216,284	0	0	0	1,216,284	0	1,216,284
	410193	Total	3,475,097	0	3,475,097	2,258,813	0	2,258,813	1,216,284	0	1,216,284
Total Deferred Federal Income Tax Expense			17,102,913	(1,665,884)	15,437,029	13,415,006	(1,109,289)	12,305,717	3,687,907	(556,595)	3,131,312
99	411193	Customer Tax Credit Amortization - Washington	(19,010,614)	0	(19,010,614)	(19,010,614)	0	(19,010,614)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(15,426,398)	0	(15,426,398)	0	0	0	(15,426,398)	0	(15,426,398)
	411193	Total	(34,437,012)	0	(34,437,012)	(19,010,614)	0	(19,010,614)	(15,426,398)	0	(15,426,398)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%		66.597%		33.403%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>PRODUCTION &amp; TRANSMISSION</b>									
1	408130	State Excise Tax	0	59,747	59,747	0	38,477	38,477	0	21,270	21,270
1	408140	State Kwh Generation Tax	0	1,471,913	1,471,913	0	947,912	947,912	0	524,001	524,001
1	408150	R&P Property Tax--Production	0	14,798,199	14,798,199	0	9,530,040	9,530,040	0	5,268,159	5,268,159
1	408180	R&P Property Tax--Transmission	0	4,942,236	4,942,236	0	3,182,800	3,182,800	0	1,759,436	1,759,436
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	<b>0</b>	<b>21,292,268</b>	<b>21,292,268</b>	<b>0</b>	<b>13,712,220</b>	<b>13,712,220</b>	<b>0</b>	<b>7,580,048</b>	<b>7,580,048</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	24,108,231	0	24,108,231	24,108,129	0	24,108,129	102	0	102
99	408120	Municipal Occupation & License Tax	24,431,348	0	24,431,348	20,721,038	0	20,721,038	3,710,310	0	3,710,310
99	408160	Miscellaneous State or Local Tax--WA & ID	120	0	120	0	0	0	120	0	120
99	408170	R&P Property Tax--Distribution	8,117,807	0	8,117,807	6,139,731	0	6,139,731	1,978,076	0	1,978,076
99	409100	State Income Tax--Idaho	(9)	0	(9)	0	0	0	(9)	0	(9)
99	411410	State Income Tax--Idaho ITC Deferred	18,731	0	18,731	0	0	0	18,731	0	18,731
99	411420	State Income Tax--Idaho ITC Amortization	(27,768)	0	(27,768)	0	0	0	(27,768)	0	(27,768)
		<b>TOTAL DISTRIBUTION</b>	<b>56,648,460</b>	<b>0</b>	<b>56,648,460</b>	<b>50,968,898</b>	<b>0</b>	<b>50,968,898</b>	<b>5,679,562</b>	<b>0</b>	<b>5,679,562</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	1,121,808	5,450,268	6,572,076	774,491	3,648,573	4,423,064	347,317	1,801,695	2,149,012
		<b>TOTAL A&amp;G</b>	<b>1,121,808</b>	<b>5,450,268</b>	<b>6,572,076</b>	<b>774,491</b>	<b>3,648,573</b>	<b>4,423,064</b>	<b>347,317</b>	<b>1,801,695</b>	<b>2,149,012</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>57,770,268</b>	<b>26,742,536</b>	<b>84,512,804</b>	<b>51,743,389</b>	<b>17,360,793</b>	<b>69,104,182</b>	<b>6,026,879</b>	<b>9,381,743</b>	<b>15,408,622</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,266,666	7,266,666	0	4,679,733	4,679,733	0	2,586,933	2,586,933
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	1,002,033	1,002,033	0	645,309	645,309	0	356,724	356,724
1	182381	CDA Settlement Past Storage	0	27,075,123	27,075,123	0	17,436,379	17,436,379	0	9,638,744	9,638,744
1	302000	Franchises & Consents	2,745,371	44,049,218	46,794,589	2,745,371	28,367,696	31,113,067	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)	4,452,280	109,207,899	113,660,179	4,452,280	73,107,044	77,559,324	0	36,100,855	36,100,855
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	21,952,770	21,952,770	0	14,695,843	14,695,843	0	7,256,927	7,256,927
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	11,225,821	11,225,821	0	7,514,901	7,514,901	0	3,710,920	3,710,920
TOTAL INTANGIBLE PLANT			23,632,710	337,284,731	360,917,441	23,632,710	223,414,020	247,046,730	0	113,870,711	113,870,711
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	111,661,377	29,243,607	140,904,984	72,956,508	18,832,883	91,789,391	38,704,869	10,410,724	49,115,593
1	312000	Boiler Plant	146,503,517	78,117,123	224,620,640	93,233,555	50,307,427	143,540,982	53,269,962	27,809,696	81,079,658
1	313000	Generators	38,156	0	38,156	24,300	0	24,300	13,856	0	13,856
1	314000	Turbogenerator Units	39,445,822	18,624,452	58,070,274	25,785,952	11,994,147	37,780,099	13,659,870	6,630,305	20,290,175
1	315000	Accessory Electric Equipment	18,137,116	12,501,086	30,638,202	11,850,392	8,050,699	19,901,091	6,286,724	4,450,387	10,737,111
1	316000	Miscellaneous Power Plant Equipment	14,695,716	2,476,959	17,172,675	9,604,109	1,595,162	11,199,271	5,091,607	881,797	5,973,404
TOTAL STEAM PRODUCTION PLANT			330,481,704	144,820,809	475,302,513	213,454,816	93,264,601	306,719,417	117,026,888	51,556,208	168,583,096
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	113,569,786	113,569,786	0	73,138,942	73,138,942	0	40,430,844	40,430,844
1	332XXX	Reservoirs, Dams, & Waterways	0	258,402,846	258,402,846	0	166,411,433	166,411,433	0	91,991,413	91,991,413
1	333000	Waterwheels, Turbines, & Generators	0	235,993,556	235,993,556	0	151,979,850	151,979,850	0	84,013,706	84,013,706
1	334000	Accessory Electric Equipment	0	84,945,581	84,945,581	0	54,704,954	54,704,954	0	30,240,627	30,240,627
1	335XXX	Miscellaneous Power Plant Equipment	0	13,791,565	13,791,565	0	8,881,768	8,881,768	0	4,909,797	4,909,797
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,349,705	2,349,705	0	1,298,905	1,298,905
TOTAL HYDRAULIC PRODUCTION PLANT			0	776,240,922	776,240,922	0	499,899,154	499,899,154	0	276,341,768	276,341,768
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	17,616,323	17,616,323	0	11,344,912	11,344,912	0	6,271,411	6,271,411
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,609	21,070,609	0	13,569,472	13,569,472	0	7,501,137	7,501,137
1	343000	Prime Movers	0	21,443,902	21,443,902	0	13,809,873	13,809,873	0	7,634,029	7,634,029
1	344000	Generators	0	239,863,969	239,863,969	0	154,472,396	154,472,396	0	85,391,573	85,391,573
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	25,708,445	25,708,445	0	16,556,239	16,556,239	0	9,152,206	9,152,206
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,387	21,387	0	11,823	11,823
1	346000	Miscellaneous Power Plant Equipment	0	1,642,593	1,642,593	0	1,057,830	1,057,830	0	584,763	584,763
TOTAL OTHER PRODUCTION PLANT			0	328,456,371	328,456,371	0	211,525,903	211,525,903	0	116,930,468	116,930,468
TOTAL PRODUCTION PLANT			330,481,704	1,249,518,102	1,579,999,806	213,454,816	804,689,658	1,018,144,474	117,026,888	444,828,444	561,855,332



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,511,723	30,140,081	410,632	19,005,550	19,416,182	217,726	10,506,173	10,723,899	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	2,887	37,457,609	37,460,496	1,861	24,122,700	24,124,561	1,026	13,334,909	13,335,935	
1	353XXX	Station Equipment	12,901,833	372,036,073	384,937,906	8,433,784	239,591,231	248,025,015	4,468,049	132,444,842	136,912,891	
1	354000	Towers & Fixtures	15,988,510	1,167,385	17,155,895	10,448,466	751,796	11,200,262	5,540,044	415,589	5,955,633	
1	355000	Poles & Fixtures	5,418	356,830,132	356,835,550	3,541	229,798,605	229,802,146	1,877	127,031,527	127,033,404	
1	356000	Overhead Conductors & Devices	12,525,826	171,150,976	183,676,802	8,185,604	110,221,229	118,406,833	4,340,222	60,929,747	65,269,969	
1	357000	Underground Conduit	0	3,059,287	3,059,287	0	1,970,181	1,970,181	0	1,089,106	1,089,106	
1	358000	Underground Conductors & Devices	0	6,536,823	6,536,823	0	4,209,714	4,209,714	0	2,327,109	2,327,109	
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	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>42,131,666</b>	<b>980,279,311</b>	<b>1,022,410,977</b>	<b>27,535,406</b>	<b>631,299,877</b>	<b>658,835,283</b>	<b>14,596,260</b>	<b>348,979,434</b>	<b>363,575,694</b>	
		<b>DISTRIBUTION PLANT:</b>										
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	4,006,481	0	4,006,481	1,347,400	0	1,347,400	2,659,081	0	2,659,081	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,998,625	0	28,998,625	21,318,015	0	21,318,015	7,680,610	0	7,680,610	
3	362000	Station Equipment	165,806,322	3,200,270	169,006,592	111,931,813	2,061,486	113,993,299	53,874,509	1,138,784	55,013,293	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	556,094,095	0	556,094,095	369,440,520	0	369,440,520	186,653,575	0	186,653,575	
99	365000	Overhead Conductors & Devices	353,139,775	0	353,139,775	220,998,626	0	220,998,626	132,141,149	0	132,141,149	
99	366000	Underground Conduit	162,635,919	0	162,635,919	107,266,640	0	107,266,640	55,369,279	0	55,369,279	
99	367000	Underground Conductors & Devices	280,634,584	0	280,634,584	187,364,766	0	187,364,766	93,269,818	0	93,269,818	
99	368000	Line Transformers	344,456,791	0	344,456,791	240,029,579	0	240,029,579	104,427,212	0	104,427,212	
99	369XXX	Services	219,456,644	0	219,456,644	142,559,619	0	142,559,619	76,897,025	0	76,897,025	
99	371XXX	Installations on Customers' Premises	7,116,401	0	7,116,401	7,116,401	0	7,116,401	0	0	0	
99	370XXX	Meters	86,947,152	0	86,947,152	62,204,519	0	62,204,519	24,742,633	0	24,742,633	
99	373XXX	Street Light & Signal Systems	79,904,516	0	79,904,516	51,798,994	0	51,798,994	28,105,522	0	28,105,522	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,301,400,074</b>	<b>3,200,270</b>	<b>2,304,600,344</b>	<b>1,533,741,257</b>	<b>2,061,486</b>	<b>1,535,802,743</b>	<b>767,658,817</b>	<b>1,138,784</b>	<b>768,797,601</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
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	27,314,086	109,602,887	136,916,973	17,912,097	73,371,461	91,283,558	9,401,989	36,231,426	45,633,415	
4	391XXX	Office Furniture & Equipment	5,519,330	52,968,037	58,487,367	5,503,910	35,458,393	40,962,303	15,420	17,509,644	17,525,064	
4	392XXX	Transportation Equipment	40,982,212	32,284,920	73,267,132	28,222,209	21,612,494	49,834,703	12,760,003	10,672,426	23,432,429	
4	393000	Stores Equipment	712,759	4,204,484	4,917,243	527,063	2,814,608	3,341,671	185,696	1,389,876	1,575,572	
4	394000	Tools, Shop & Garage Equipment	2,676,547	18,378,779	21,055,326	1,453,613	12,303,306	13,756,919	1,222,934	6,075,473	7,298,407	
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	32,679,404	96,812,651	129,492,055	23,326,090	64,809,293	88,135,383	9,353,314	32,003,358	41,356,672	
4	398000	Miscellaneous Equipment	13,459	913,356	926,815	0	611,428	611,428	13,459	301,928	315,387	
		<b>TOTAL GENERAL PLANT</b>	<b>133,093,165</b>	<b>336,043,462</b>	<b>469,136,627</b>	<b>91,268,286</b>	<b>224,957,576</b>	<b>316,225,862</b>	<b>41,824,879</b>	<b>111,085,886</b>	<b>152,910,765</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,830,739,319</b>	<b>2,906,325,876</b>	<b>5,737,065,195</b>	<b>1,889,632,475</b>	<b>1,886,422,617</b>	<b>3,776,055,092</b>	<b>941,106,844</b>	<b>1,019,903,259</b>	<b>1,961,010,103</b>	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(288,191,829)	(79,743,811)	(367,935,640)	(190,672,885)	(51,355,014)	(242,027,899)	(97,518,944)	(28,388,797)	(125,907,741)	
E-ADEP		Hydro Production Plant	0	(195,785,716)	(195,785,716)	0	(126,086,001)	(126,086,001)	0	(69,699,715)	(69,699,715)	
E-ADEP		Other Production Plant	0	(174,146,175)	(174,146,175)	0	(112,150,137)	(112,150,137)	0	(61,996,038)	(61,996,038)	
E-ADEP		Transmission Plant	(27,651,167)	(250,527,703)	(278,178,870)	(16,938,173)	(161,339,841)	(178,278,014)	(10,712,994)	(89,187,862)	(99,900,856)	
E-ADEP		Distribution Plant	(758,181,060)	(531,220)	(758,712,280)	(472,856,662)	(342,191)	(473,198,853)	(285,324,398)	(189,029)	(285,513,427)	
E-ADEP		General Plant	(56,217,012)	(120,316,148)	(176,533,160)	(37,099,941)	(80,543,239)	(117,643,180)	(19,117,071)	(39,772,909)	(58,889,980)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(1,130,241,068)</b>	<b>(821,050,773)</b>	<b>(1,951,291,841)</b>	<b>(717,567,661)</b>	<b>(531,816,423)</b>	<b>(1,249,384,084)</b>	<b>(412,673,407)</b>	<b>(289,234,350)</b>	<b>(701,907,757)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,962,853)	(18,962,853)	0	(12,212,077)	(12,212,077)	0	(6,750,776)	(6,750,776)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(507,690)	0	(507,690)	(507,690)	0	(507,690)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,767,182)	(3,767,182)	0	(2,518,932)	(2,518,932)	0	(1,248,250)	(1,248,250)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(15,771,015)	(122,784,202)	(138,555,217)	(15,771,015)	(82,195,428)	(97,966,443)	0	(40,588,774)	(40,588,774)	
E-AAAMT		General Plant - 390200, 396200	0	(1,335,819)	(1,335,819)	0	(894,237)	(894,237)	0	(441,582)	(441,582)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(16,278,705)</b>	<b>(146,850,056)</b>	<b>(163,128,761)</b>	<b>(16,278,705)</b>	<b>(97,820,674)</b>	<b>(114,099,379)</b>	<b>0</b>	<b>(49,029,382)</b>	<b>(49,029,382)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(1,146,519,773)</b>	<b>(967,900,829)</b>	<b>(2,114,420,602)</b>	<b>(733,846,366)</b>	<b>(629,637,097)</b>	<b>(1,363,483,463)</b>	<b>(412,673,407)</b>	<b>(338,263,732)</b>	<b>(750,937,139)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,684,219,546</b>	<b>1,938,425,047</b>	<b>3,622,644,593</b>	<b>1,155,786,109</b>	<b>1,256,785,520</b>	<b>2,412,571,629</b>	<b>528,433,437</b>	<b>681,639,527</b>	<b>1,210,072,964</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(540,843,268)	(540,843,268)	0	(360,185,391)	(360,185,391)	0	(180,657,877)	(180,657,877)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(50,443,046)	(50,443,046)	0	(33,768,088)	(33,768,088)	0	(16,674,958)	(16,674,958)	
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	(5,685,776)	(5,685,776)	0	(3,661,640)	(3,661,640)	0	(2,024,136)	(2,024,136)	
1		ADFIT - CDA Settlement Costs (283333)	0	279,584	279,584	0	180,052	180,052	0	99,532	99,532	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(929,516)	(929,516)	0	(619,030)	(619,030)	0	(310,486)	(310,486)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(601,986,247)</b>	<b>(601,986,247)</b>	<b>0</b>	<b>(400,975,640)</b>	<b>(400,975,640)</b>	<b>0</b>	<b>(201,010,607)</b>	<b>(201,010,607)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,684,219,546</b>	<b>1,336,438,800</b>	<b>3,020,658,346</b>	<b>1,155,786,109</b>	<b>855,809,880</b>	<b>2,011,595,989</b>	<b>528,433,437</b>	<b>480,628,920</b>	<b>1,009,062,357</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.416%	35.584%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.597%	33.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended May 31, 2023  
Ending Balance Basis

Report ID:  
**E-APL-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,684,219,546	1,336,438,800	3,020,658,346	#####	855,809,880	2,011,595,989	528,433,437	480,628,920	#####	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	8,218,664	43,628,593	51,847,257	6,241,311	29,206,289	35,447,600	1,977,353	14,422,304	16,399,657	
4	Accumulated Amortization - AFUDC (182318)	(1,817,559)	(6,217,784)	(8,035,343)	(1,460,819)	(4,162,371)	(5,623,190)	(356,740)	(2,055,413)	(2,412,153)	
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)	2,263,159	0	2,263,159	0	0	0	2,263,159	0	2,263,159	
99	ADFIT - Boulder Park Disallowed (190040)	70,737	0	70,737	0	0	0	70,737	0	70,737	
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:	15,439,290	0	15,439,290	15,439,290	0	15,439,290	0	0	0	
99	Regulatory Asset-Deferred AMI Costs (182337)	23,378,793	0	23,378,793	23,378,793	0	23,378,793	0	0	0	
99	ADFIT-Deferred AMI Costs (283436)	(8,151,797)	0	(8,151,797)	(8,151,797)	0	(8,151,797)	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)	(4,254,404)	0	(4,254,404)	(1,237,217)	0	(1,237,217)	(3,017,187)	0	(3,017,187)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Regulatory Liability-Customer Tax Credit (254393)	(33,259,177)	0	(33,259,177)	(27,284,241)	0	(27,284,241)	(5,974,936)	0	(5,974,936)	
99	ADFIT-Customer Tax Credit (190393)	6,984,428	0	6,984,428	5,729,691	0	5,729,691	1,254,737	0	1,254,737	
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(8,645,619)	0	(8,645,619)	(5,267,350)	0	(5,267,350)	(3,378,269)	0	(3,378,269)	
99	Colstrip-Regulatory Asset (182327)	16,781,070	0	16,781,070	9,476,408	0	9,476,408	7,304,662	0	7,304,662	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	614,449	0	614,449	677,902	0	677,902	(63,453)	0	(63,453)	
99	Colstrip Reg Asset ADFIT (283376)	(2,408,084)	0	(2,408,084)	(1,646,995)	0	(1,646,995)	(761,089)	0	(761,089)	
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)	(6,590,782)	0	(6,590,782)	(4,656,180)	0	(4,656,180)	(1,934,602)	0	(1,934,602)	
99	Colstrip ARO Liability (230027)	(13,281,364)	0	(13,281,364)	(8,679,374)	0	(8,679,374)	(4,601,990)	0	(4,601,990)	
99	Colstrip ARO ADFIT (190376)	2,789,086	0	2,789,086	1,822,668	0	1,822,668	966,418	0	966,418	
99	Colstrip ARO ADFIT (283377)	(1,810,553)	0	(1,810,553)	(1,109,885)	0	(1,109,885)	(700,668)	0	(700,668)	
99	Customer Deposits (235199)	(7,146)	0	(7,146)	(7,146)	0	(7,146)	0	0	0	
C-WKC	Working Capital	155,394,404	0	155,394,404	106,302,482	0	106,302,482	49,091,922	0	49,091,922	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	164,379,415	37,410,809	201,790,224	119,508,890	25,043,918	144,552,808	44,870,525	12,366,891	57,237,416	
	NET RATE BASE	1,848,598,961	1,373,849,609	3,222,448,570	#####	880,853,798	2,156,148,797	573,303,962	492,995,811	#####	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,903,113	3,903,113			3,903,113	3,903,113		2,513,605	2,513,605		1,389,508	1,389,508	
	Steam (ED-ID)	4,327,959	4,327,959		4,327,959	4,327,959	4,327,959				4,327,959		4,327,959	
	Steam (ED-WA)	11,534,026	11,534,026		11,534,026	11,534,026	11,534,026	11,534,026			11,534,026		11,534,026	
1	Hydro (ED-AN)	16,478,115	16,478,115			16,478,115	16,478,115		10,611,906	10,611,906		5,866,209	5,866,209	
1	Other (ED-AN)	10,991,573	10,991,573			10,991,573	10,991,573		7,078,573	7,078,573		3,913,000	3,913,000	
<b>Total Electric Production</b>		<b>47,234,786</b>	<b>47,234,786</b>			<b>15,861,985</b>	<b>31,372,801</b>	<b>47,234,786</b>	<b>11,534,026</b>	<b>20,204,084</b>	<b>31,738,110</b>	<b>4,327,959</b>	<b>11,168,717</b>	<b>15,496,676</b>
<b>Electric Transmission</b>														
1	ED-AN	19,477,969	19,477,969			19,477,969	19,477,969		12,543,812	12,543,812		6,934,157	6,934,157	
	ED-ID	276,001	276,001		276,001	276,001	276,001				276,001		276,001	
	ED-WA	520,701	520,701		520,701	520,701	520,701	520,701		520,701			520,701	
<b>Total Electric Transmissic</b>		<b>20,274,671</b>	<b>20,274,671</b>			<b>796,702</b>	<b>19,477,969</b>	<b>20,274,671</b>	<b>520,701</b>	<b>12,543,812</b>	<b>13,064,513</b>	<b>276,001</b>	<b>6,934,157</b>	<b>7,210,158</b>
<b>Electric Distribution</b>														
3	ED-AN	85,443	85,443			85,443	85,443		55,039	55,039		30,404	30,404	
	ED-ID	19,925,630	19,925,630		19,925,630	19,925,630	19,925,630				19,925,630		19,925,630	
	ED-WA	38,227,181	38,227,181		38,227,181	38,227,181	38,227,181	38,227,181		38,227,181			38,227,181	
<b>Total Electric Distribution</b>		<b>58,238,254</b>	<b>58,238,254</b>			<b>58,152,811</b>	<b>85,443</b>	<b>58,238,254</b>	<b>38,227,181</b>	<b>55,039</b>	<b>38,282,220</b>	<b>19,925,630</b>	<b>30,404</b>	<b>19,956,034</b>
<b>Gas Underground Storage</b>														
	GD-AN	744,726		744,726										
	GD-OR	127,598			127,598									
<b>Total Gas Underground St</b>		<b>872,324</b>		<b>744,726</b>	<b>127,598</b>									
<b>Gas Distribution</b>														
	GD-AN	57,432		57,432										
	GD-ID	6,986,472		6,986,472										
	GD-WA	16,294,330		16,294,330										
	GD-OR	10,587,944			10,587,944									
<b>Total Gas Distribution</b>		<b>33,926,178</b>		<b>23,338,234</b>	<b>10,587,944</b>									
<b>General Plant</b>														
4	ED-AN	2,911,493	2,911,493			2,911,493	2,911,493		1,949,041	1,949,041		962,452	962,452	
	ED-ID	517,844	517,844		517,844	517,844	517,844				517,844		517,844	
	ED-WA	1,340,635	1,340,635		1,340,635	1,340,635	1,340,635	1,340,635		1,340,635			1,340,635	
7,4	CD-AA	21,511,424	15,082,089	4,454,586	1,974,749	15,082,089	15,082,089		10,096,403	10,096,403		4,985,686	4,985,686	
9,4	CD-AN	698,873	539,132	159,741		539,132	539,132		360,911	360,911		178,221	178,221	
9	CD-ID	478,723	369,301	109,422		369,301	369,301				369,301		369,301	
9	CD-WA	2,242,990	1,730,310	512,680		1,730,310	1,730,310	1,730,310		1,730,310			1,730,310	
8	GD-AA	364,774		251,822	112,952									
	GD-AN	30,485		30,485										
	GD-ID	39,645		39,645										
	GD-WA	1,092,436		1,092,436										
	GD-OR	210,753			210,753									
<b>Total General Plant</b>		<b>31,440,075</b>	<b>22,490,804</b>	<b>6,650,817</b>	<b>2,298,454</b>	<b>3,958,090</b>	<b>18,532,714</b>	<b>22,490,804</b>	<b>3,070,945</b>	<b>12,406,355</b>	<b>15,477,300</b>	<b>887,145</b>	<b>6,126,359</b>	<b>7,013,504</b>
<b>Total Depreciation Expens</b>		<b>191,986,288</b>	<b>148,238,515</b>	<b>30,733,777</b>	<b>13,013,996</b>	<b>78,769,588</b>	<b>69,468,927</b>	<b>148,238,515</b>	<b>53,352,853</b>	<b>45,209,290</b>	<b>98,562,143</b>	<b>25,416,735</b>	<b>24,259,637</b>	<b>49,676,372</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expe	64.416%	35.584%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950			
1	Misc Intangible Plt (303000)	ED-AN	260,574	260,574		260,574	260,574		167,810	167,810		92,764	92,764			
<b>Total Production/Transmission</b>			<b>1,178,974</b>	<b>1,178,974</b>		<b>1,178,974</b>	<b>1,178,974</b>		<b>759,260</b>	<b>759,260</b>		<b>419,714</b>	<b>419,714</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	108,868	108,868		108,868	108,868		108,868	108,868						
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866						
<b>Total Distribution</b>			<b>114,734</b>	<b>114,734</b>		<b>114,734</b>	<b>114,734</b>		<b>114,734</b>	<b>114,734</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702	96,146	96,146		
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833	2,672	2,672		
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	7,458			7,458										
<b>Total General Plant - 303000</b>			<b>471,676</b>	<b>298,353</b>	<b>127,783</b>	<b>45,540</b>		<b>298,353</b>	<b>298,353</b>		<b>199,535</b>	<b>199,535</b>	<b>98,818</b>	<b>98,818</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	44,368,054	31,107,330	9,187,737	4,072,987		31,107,330	31,107,330		20,824,180	20,824,180	10,283,150	10,283,150		
9,4		CD-AN	120,097	92,646	27,451			92,646	92,646		62,020	62,020	30,626	30,626		
9,4		CD-ID	0	0	0			0	0		0	0	0	0		
9,4		CD-WA	3,724,525	2,873,210	851,315		2,873,210	2,873,210	2,873,210	2,873,210						
4		ED-AN	6,730,220	6,730,220				6,730,220	6,730,220		4,505,411	4,505,411	2,224,809	2,224,809		
		ED-ID	0	0				0	0		0	0	0	0		
		ED-WA	1,123,545	1,123,545			1,123,545	1,123,545	1,123,545	1,123,545						
8		GD-AA	86,181		59,495	26,686										
		GD-AN	0		0											
		GD-OR	41,313			41,313										
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>56,193,935</b>	<b>41,926,951</b>	<b>10,125,998</b>	<b>4,140,986</b>		<b>3,996,755</b>	<b>37,930,196</b>	<b>41,926,951</b>	<b>3,996,755</b>	<b>25,391,611</b>	<b>29,388,366</b>	<b>0</b>	<b>12,538,585</b>	<b>12,538,585</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0		
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788	139,643	139,643		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>422,431</b>	<b>422,431</b>		<b>282,788</b>	<b>282,788</b>	<b>139,643</b>	<b>139,643</b>		
<b>Total Amortization Expense</b>			<b>58,381,750</b>	<b>43,941,443</b>	<b>10,253,781</b>	<b>4,186,526</b>		<b>4,111,489</b>	<b>39,829,954</b>	<b>43,941,443</b>	<b>4,111,489</b>	<b>26,633,194</b>	<b>30,744,683</b>	<b>0</b>	<b>13,196,760</b>	<b>13,196,760</b>

Allocation Ratios:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(79,743,811)	(79,743,811)			(79,743,811)	(79,743,811)		(51,355,014)	(51,355,014)		(28,388,797)	(28,388,797)	
	Steam (ED-ID)	(97,518,944)	(97,518,944)		(97,518,944)	(97,518,944)	(97,518,944)				(97,518,944)		(97,518,944)	
	Steam (ED-WA)	(190,672,885)	(190,672,885)		(190,672,885)	(190,672,885)	(190,672,885)	(190,672,885)						
1	Hydro (ED-AN)	(195,785,716)	(195,785,716)			(195,785,716)	(195,785,716)		(126,086,001)	(126,086,001)		(69,699,715)	(69,699,715)	
1	Other (ED-AN)	(174,146,175)	(174,146,175)			(174,146,175)	(174,146,175)		(112,150,137)	(112,150,137)		(61,996,038)	(61,996,038)	
<b>Total Electric Production</b>		<b>(737,867,531)</b>	<b>(737,867,531)</b>			<b>(288,191,829)</b>	<b>(449,675,702)</b>	<b>(737,867,531)</b>	<b>(190,672,885)</b>	<b>(289,591,152)</b>	<b>(480,264,037)</b>	<b>(97,518,944)</b>	<b>(160,084,550)</b>	<b>(257,603,494)</b>
<b>Electric Transmission</b>														
1	ED-AN	(250,527,703)	(250,527,703)			(250,527,703)	(250,527,703)		(161,339,841)	(161,339,841)		(89,187,862)	(89,187,862)	
	ED-ID	(10,712,994)	(10,712,994)		(10,712,994)	(10,712,994)	(10,712,994)				(10,712,994)		(10,712,994)	
	ED-WA	(16,938,173)	(16,938,173)		(16,938,173)	(16,938,173)	(16,938,173)	(16,938,173)						
<b>Total Electric Transmissic</b>		<b>(278,178,870)</b>	<b>(278,178,870)</b>			<b>(27,651,167)</b>	<b>(250,527,703)</b>	<b>(278,178,870)</b>	<b>(16,938,173)</b>	<b>(161,339,841)</b>	<b>(178,278,014)</b>	<b>(10,712,994)</b>	<b>(89,187,862)</b>	<b>(99,900,856)</b>
<b>Electric Distribution</b>														
3	ED-AN	(531,220)	(531,220)			(531,220)	(531,220)		(342,191)	(342,191)		(189,029)	(189,029)	
	ED-ID	(285,324,398)	(285,324,398)		(285,324,398)	(285,324,398)	(285,324,398)				(285,324,398)		(285,324,398)	
	ED-WA	(472,856,662)	(472,856,662)		(472,856,662)	(472,856,662)	(472,856,662)	(472,856,662)						
<b>Total Electric Distribution</b>		<b>(758,712,280)</b>	<b>(758,712,280)</b>			<b>(758,181,060)</b>	<b>(531,220)</b>	<b>(758,712,280)</b>	<b>(472,856,662)</b>	<b>(342,191)</b>	<b>(473,198,853)</b>	<b>(285,324,398)</b>	<b>(189,029)</b>	<b>(285,513,427)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(19,523,442)	(19,523,442)											
	GD-OR	(1,696,862)	(1,696,862)	(1,696,862)										
<b>Total Gas Underground St</b>		<b>(21,220,304)</b>	<b>(21,220,304)</b>	<b>(1,696,862)</b>										
<b>Gas Distribution</b>														
	GD-AN	(2,047,433)	(2,047,433)											
	GD-ID	(104,247,883)	(104,247,883)											
	GD-WA	(193,433,646)	(193,433,646)											
	GD-OR	(144,233,216)	(144,233,216)											
<b>Total Gas Distribution</b>		<b>(443,962,178)</b>	<b>(443,962,178)</b>	<b>(299,728,962)</b>	<b>(144,233,216)</b>									
<b>General Plant</b>														
4	ED-AN	(37,940,170)	(37,940,170)			(37,940,170)	(37,940,170)		(25,398,288)	(25,398,288)		(12,541,882)	(12,541,882)	
	ED-ID	(13,335,501)	(13,335,501)		(13,335,501)	(13,335,501)	(13,335,501)				(13,335,501)		(13,335,501)	
	ED-WA	(27,423,720)	(27,423,720)		(27,423,720)	(27,423,720)	(27,423,720)	(27,423,720)						
7,4	CD-AA	(107,637,878)	(75,467,069)	(22,289,652)	(9,881,157)	(75,467,069)	(75,467,069)		(50,519,920)	(50,519,920)		(24,947,149)	(24,947,149)	
9,4	CD-AN	(8,955,977)	(6,908,909)	(2,047,068)		(6,908,909)	(6,908,909)		(4,625,031)	(4,625,031)		(2,283,878)	(2,283,878)	
9	CD-ID	(7,494,614)	(5,781,570)	(1,713,044)		(5,781,570)	(5,781,570)				(5,781,570)		(5,781,570)	
9	CD-WA	(12,543,226)	(9,676,221)	(2,867,005)		(9,676,221)	(9,676,221)	(9,676,221)			(9,676,221)			
8	GD-AA	(2,620,610)	(2,620,610)	(1,809,138)	(811,472)									
	GD-AN	(4,028,183)	(4,028,183)											
	GD-ID	(2,387,726)	(2,387,726)											
	GD-WA	(13,108,308)	(13,108,308)											
	GD-OR	(5,700,832)	(5,700,832)											
<b>Total General Plant</b>		<b>(243,176,745)</b>	<b>(176,533,160)</b>	<b>(50,250,124)</b>	<b>(16,393,461)</b>	<b>(56,217,012)</b>	<b>(120,316,148)</b>	<b>(176,533,160)</b>	<b>(37,099,941)</b>	<b>(80,543,239)</b>	<b>(117,643,180)</b>	<b>(19,117,071)</b>	<b>(39,772,909)</b>	<b>(58,889,980)</b>
<b>Total Accumulated Depr</b>		<b>(2,483,117,908)</b>	<b>(1,951,291,841)</b>	<b>(369,502,528)</b>	<b>(162,323,539)</b>	<b>(1,130,241,068)</b>	<b>(821,050,773)</b>	<b>(1,951,291,841)</b>	<b>(717,567,661)</b>	<b>(531,816,423)</b>	<b>(1,249,384,084)</b>	<b>(412,673,407)</b>	<b>(289,234,350)</b>	<b>(701,907,757)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%	35.600%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense	64.416%	35.584%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12E</b>
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000) ED-AN	(16,034,421)	(16,034,421)			(16,034,421)	(16,034,421)			(10,326,167)	(10,326,167)			(5,708,254)	(5,708,254)	
1	Misc Intangible Plt (3030 ED-AN	(2,928,432)	(2,928,432)			(2,928,432)	(2,928,432)			(1,885,910)	(1,885,910)			(1,042,522)	(1,042,522)	
<b>Total Production/Transmission</b>		<b>(18,962,853)</b>	<b>(18,962,853)</b>			<b>(18,962,853)</b>	<b>(18,962,853)</b>			<b>(12,212,077)</b>	<b>(12,212,077)</b>			<b>(6,750,776)</b>	<b>(6,750,776)</b>	
<b>Distribution</b>																
	Franchises (302000) ED-WA	(439,108)	(439,108)			(439,108)	(439,108)		(439,108)		(439,108)					
	Misc Intangible Plt (3030 ED-WA	(68,582)	(68,582)			(68,582)	(68,582)		(68,582)		(68,582)					
<b>Total Distribution</b>		<b>(507,690)</b>	<b>(507,690)</b>			<b>(507,690)</b>	<b>(507,690)</b>		<b>(507,690)</b>		<b>(507,690)</b>					
<b>General Plant - 303000</b>																
7,4	CD-AA	(5,208,636)	(3,651,879)	(1,078,604)	(478,153)		(3,651,879)	(3,651,879)		(2,444,677)	(2,444,677)			(1,207,202)	(1,207,202)	
9,1	CD-AN	(149,467)	(115,303)	(34,164)			(115,303)	(115,303)		(74,255)	(74,255)			(41,048)	(41,048)	
	GD-ID	(166,213)		(166,213)												
	GD-WA	(325,960)		(325,960)												
	GD-OR	(131,754)			(131,754)											
<b>Total General Plant - 303000</b>		<b>(5,982,030)</b>	<b>(3,767,182)</b>	<b>(1,604,941)</b>	<b>(609,907)</b>		<b>(3,767,182)</b>	<b>(3,767,182)</b>		<b>(2,518,932)</b>	<b>(2,518,932)</b>			<b>(1,248,250)</b>	<b>(1,248,250)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>																
7,4	CD-AA	(153,130,113)	(107,362,585)	(31,710,183)	(14,057,345)		(107,362,585)	(107,362,585)		(71,871,735)	(71,871,735)			(35,490,850)	(35,490,850)	
9,4	CD-AN	(443,301)	(341,976)	(101,325)			(341,976)	(341,976)		(228,929)	(228,929)			(113,047)	(113,047)	
9	CD-ID	0	0	0			0	0		0	0		0	0	0	
9	CD-WA	(17,101,625)	(13,192,707)	(3,908,918)		(13,192,707)	(13,192,707)	(13,192,707)					0	0	0	
4	ED-AN	(15,079,641)	(15,079,641)			(15,079,641)	(15,079,641)	(15,079,641)		(10,094,764)	(10,094,764)			(4,984,877)	(4,984,877)	
	ED-ID	0	0			0	0	0		0	0		0	0	0	
	ED-WA	(2,578,308)	(2,578,308)			(2,578,308)	(2,578,308)	(2,578,308)		(2,578,308)	(2,578,308)					
8	GD-AA	(274,480)		(189,487)	(84,993)											
	GD-AN	0		0									0			
	GD-OR	(41,313)			(41,313)											
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(188,648,781)</b>	<b>(138,555,217)</b>	<b>(35,909,913)</b>	<b>(14,183,651)</b>		<b>(15,771,015)</b>	<b>(122,784,202)</b>	<b>(138,555,217)</b>	<b>(15,771,015)</b>	<b>(82,195,428)</b>	<b>(97,966,443)</b>		<b>0</b>	<b>(40,588,774)</b>	<b>(40,588,774)</b>
<b>Gas Underground Storage</b>																
	GD-AN	0		0												
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>												
<b>General Plant - 390200, 396200</b>																
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	0	
4	ED-AN	(1,335,819)	(1,335,819)			(1,335,819)	(1,335,819)	(1,335,819)		(894,237)	(894,237)			(441,582)	(441,582)	
	ED-WA	0	0			0	0	0		0	0					
	GD-WA	0		0												
	GD-OR	0			0											
<b>Total General Plant - 390200, 396200</b>		<b>(1,335,819)</b>	<b>(1,335,819)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(1,335,819)</b>	<b>(1,335,819)</b>	<b>0</b>	<b>(894,237)</b>	<b>(894,237)</b>		<b>0</b>	<b>(441,582)</b>	<b>(441,582)</b>
<b>Total Accumulated Amortization</b>		<b>(215,437,173)</b>	<b>(163,128,761)</b>	<b>(37,514,854)</b>	<b>(14,793,558)</b>		<b>(16,278,705)</b>	<b>(146,850,056)</b>	<b>(163,128,761)</b>	<b>(16,278,705)</b>	<b>(97,820,674)</b>	<b>(114,099,379)</b>		<b>0</b>	<b>(49,029,382)</b>	<b>(49,029,382)</b>

Allocation Ratios:

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



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>19,050,097</b>	<b>800,859</b>	<b>699,567</b>	<b>9,538,357</b>	<b>11,038,783</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,699,456</b>	<b>6,071,485</b>	<b>845,517</b>	<b>1,094,312</b>	<b>1,939,829</b>
	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	131,283,705	0	0	92,045,631	92,045,631	0	0	27,186,230	27,186,230	0	12,051,844	12,051,844
9	CD-WA / ID / AN	31,288,996	9,406,470	6,286,024	8,444,776	24,137,270	2,787,080	1,862,510	2,502,136	7,151,726	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>212,650,921</b>	<b>17,912,097</b>	<b>9,401,989</b>	<b>109,602,886</b>	<b>136,916,972</b>	<b>27,837,680</b>	<b>1,862,510</b>	<b>29,688,366</b>	<b>59,388,556</b>	<b>4,293,549</b>	<b>12,051,844</b>	<b>16,345,393</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,717,081	1,314,130	7,798	2,395,153	3,717,081	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	71,778,548	0	0	50,325,375	50,325,375	0	0	14,863,902	14,863,902	0	6,589,271	6,589,271
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
	<b>TOTAL ACCOUNT</b>	<b>81,673,437</b>	<b>5,503,910</b>	<b>15,420</b>	<b>52,968,036</b>	<b>58,487,366</b>	<b>1,474,529</b>	<b>2,258</b>	<b>15,055,057</b>	<b>16,531,844</b>	<b>12,109</b>	<b>6,642,118</b>	<b>6,654,227</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,320,102	26,696,934	11,931,975	23,691,193	62,320,102	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,413,280	0	0	0	0	10,069,243	3,394,142	2,949,895	16,413,280	0	0	0
99	GD-OR / AS	4,772,082	0	0	0	0	0	0	0	4,772,082	0	4,772,082	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	7,290,422	1,525,275	828,028	3,270,747	5,624,050	451,930	245,340	969,102	1,666,372	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,485,183</b>	<b>28,222,209</b>	<b>12,760,003</b>	<b>32,284,920</b>	<b>73,267,132</b>	<b>10,521,173</b>	<b>3,639,482</b>	<b>5,558,264</b>	<b>19,718,919</b>	<b>4,772,082</b>	<b>727,050</b>	<b>5,499,132</b>



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,749,946	468,197	185,696	3,781,787	4,435,680	138,724	55,021	1,120,521	1,314,266	0	0	0	
		TOTAL ACCOUNT	6,478,397	527,063	185,696	4,204,484	4,917,243	361,077	55,021	1,123,114	1,539,212	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,408,394	1,435,549	474,945	6,497,900	8,408,394	0	0	0	0	0	0	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	5,763,765	0	0	0	0	0	0	3,979,015	3,979,015	0	1,784,750	1,784,750	
7		CD-AA	15,828,659	0	0	11,097,789	11,097,789	0	0	3,277,799	3,277,799	0	1,453,071	1,453,071	
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	36,379,096	1,453,613	1,222,934	18,378,779	21,055,326	2,585,728	602,303	7,925,980	11,114,011	971,938	3,237,821	4,209,759	
	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-12E
For Twelve Months Ended May 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	45,014,038	13,022,622	6,491,815	25,499,601	45,014,038	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
99	GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	98,172,234	0	0	68,830,517	68,830,517	0	0	20,329,506	20,329,506	0	9,012,211	9,012,211
9	CD-WA/ ID / AN	20,283,759	10,303,468	2,861,499	2,482,533	15,647,500	3,052,855	847,845	735,559	4,636,259	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>165,345,756</b>	<b>23,326,090</b>	<b>9,353,314</b>	<b>96,812,651</b>	<b>129,492,055</b>	<b>3,649,256</b>	<b>1,135,571</b>	<b>21,239,148</b>	<b>26,023,975</b>	<b>742,178</b>	<b>9,087,548</b>	<b>9,829,726</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	875,725	0	0	613,988	613,988	0	0	181,345	181,345	0	80,392	80,392
9	CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,202,487</b>	<b>0</b>	<b>13,460</b>	<b>913,355</b>	<b>926,815</b>	<b>0</b>	<b>1,960</b>	<b>183,953</b>	<b>185,913</b>	<b>9,092</b>	<b>80,667</b>	<b>89,759</b>
	<b>TOTAL GENERAL PLANT</b>	<b>659,846,939</b>	<b>91,268,286</b>	<b>41,824,880</b>	<b>336,043,460</b>	<b>469,136,626</b>	<b>52,469,298</b>	<b>8,268,871</b>	<b>85,077,784</b>	<b>145,815,953</b>	<b>11,729,677</b>	<b>33,164,683</b>	<b>44,894,360</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	28,481,277	4,173,617	0	24,307,660	28,481,277	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	360,386	0	0	0	0	0	0	0	0	360,386	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,432,367	0	0	84,437,541	84,437,541	0	0	24,939,135	24,939,135	0	11,055,691	
9		CD-WA / ID / AN	961,020	278,663	0	462,697	741,360	82,566	0	137,094	219,660	0	0	
		<b>TOTAL ACCOUNT</b>	<b>150,655,448</b>	<b>4,452,280</b>	<b>0</b>	<b>109,207,898</b>	<b>113,660,178</b>	<b>82,566</b>	<b>0</b>	<b>25,366,451</b>	<b>25,449,017</b>	<b>360,386</b>	<b>11,185,867</b>	<b>11,546,253</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,732,354	0	0	3,732,354	3,732,354	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	25,987,585	0	0	18,220,416	18,220,416	0	0	5,381,509	5,381,509	0	2,385,660	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,719,939</b>	<b>0</b>	<b>0</b>	<b>21,952,770</b>	<b>21,952,770</b>	<b>0</b>	<b>0</b>	<b>5,381,509</b>	<b>5,381,509</b>	<b>0</b>	<b>2,385,660</b>	<b>2,385,660</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,467,720</b>	<b>20,467,720</b>	<b>0</b>	<b>0</b>	<b>6,045,264</b>	<b>6,045,264</b>	<b>0</b>	<b>2,679,907</b>	<b>2,679,907</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		<b>TOTAL ACCOUNT</b>	<b>20,446,202</b>	<b>16,115,342</b>	<b>0</b>	<b>58,365</b>	<b>16,173,707</b>	<b>4,247,615</b>	<b>0</b>	<b>17,238</b>	<b>4,264,853</b>	<b>0</b>	<b>7,642</b>	<b>7,642</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	342,581	0	0	342,581	342,581	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	15,522,649	0	0	10,883,240	10,883,240	0	0	3,214,430	3,214,430	0	1,424,979	1,424,979
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,865,230</b>	<b>0</b>	<b>0</b>	<b>11,225,821</b>	<b>11,225,821</b>	<b>0</b>	<b>0</b>	<b>3,214,430</b>	<b>3,214,430</b>	<b>0</b>	<b>1,424,979</b>	<b>1,424,979</b>
	<b>TOTAL</b>		<b>372,640,935</b>	<b>20,887,338</b>	<b>0</b>	<b>255,891,689</b>	<b>276,779,027</b>	<b>5,352,775</b>	<b>771,517</b>	<b>61,684,869</b>	<b>67,809,161</b>	<b>786,337</b>	<b>27,266,410</b>	<b>28,052,747</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(71,033,884)	(49,803,276)	(14,709,697)	(6,520,911)
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>(78,087,861)</u>	<u>(54,807,270)</u>	<u>(16,188,257)</u>	<u>(7,092,334)</u>

ALLOCATION RATIOS:

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

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,660,815	6,660,815	0	0	0	0	6,660,815
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	264	264	0	0	0	0	264
7/4	154550 Supply Chain Average Cost Variance	0	0	(247)	(247)	0	0	0	0	(247)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	124,990,293	56,342,071	0	181,332,364	106,302,482	49,091,922	18,687,811	7,250,149	0
<b>TOTAL</b>		124,990,293	56,342,071	6,660,832	187,993,196	106,302,482	49,091,922	18,687,811	7,250,149	6,660,832

ALLOCATION RATIOS:

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

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

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