

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	163,652,685	110,505,053	53,147,632
	Adjustments			
	Adjusted Net Operating Income (Loss)	163,652,685	110,505,053	53,147,632
E-APL	Electric Net Rate Base	3,035,243,335	2,034,741,815	1,000,501,520
	RATE OF RETURN	5.392%	5.431%	5.312%

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 January 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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 - AMA Percent	02-01-2022 thru 01-31-2023	408,719 100.000%	266,288 65.152%	142,431 34.848%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2022 thru 01-31-2023	43,474,141 100.000%	28,204,520 64.877%	15,269,621 35.123%
	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 January 31, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at Percentage		680,928	410,798	270,130	0
				100.000%	60.329%	39.671%	0.000%
		Net Direct Plant Percentage		4,005,453,112	3,273,631,745	731,821,367	0
				100.000%	81.729%	18.271%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	308.573%	91.427%	0.000%
				100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	01-01-2022 thru 01-31-2023	1,458,001,353	997,834,266	460,167,087	
				100.000%	68.439%	31.561%	
11		Book Depreciation Percent	02-01-2022 thru 01-31-2023	145,594,151	96,840,270	48,753,881	
				100.000%	66.514%	33.486%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	01-01-2022 thru 01-31-2023	3,494,200,761 100.000%	2,325,119,046 66.542%	1,169,081,715 33.458%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2022 thru 01-31-2023	291,742,902 100.000%	198,283,256 67.965%	93,459,646 32.035%
14		Net Allocated Schedule M's - AMA Percent	02-01-2022 thru 01-31-2023	-130,619,603 100.000%	-87,781,672 67.204%	-42,837,931 32.796%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	416,139,042	0	416,139,042	279,871,023	0	279,871,023	136,268,019	0	136,268,019
99	442200	Commercial - Firm & Int.	341,586,177	0	341,586,177	246,876,062	0	246,876,062	94,710,115	0	94,710,115
1	442300	Industrial	122,166,142	0	122,166,142	65,947,972	0	65,947,972	56,218,170	0	56,218,170
99	444000	Public Street & Highway Lighting	7,573,602	0	7,573,602	4,743,019	0	4,743,019	2,830,583	0	2,830,583
99	448000	Interdepartmental Revenue	1,586,721	0	1,586,721	1,326,343	0	1,326,343	260,378	0	260,378
99	499XXX	Unbilled Revenue	(11,686,546)	0	(11,686,546)	(7,740,859)	0	(7,740,859)	(3,945,687)	0	(3,945,687)
		TOTAL SALES TO ULTIMATE CUSTOMERS	877,365,138	0	877,365,138	591,023,560	0	591,023,560	286,341,578	0	286,341,578
1	447XXX	Sales for Resale	0	196,196,894	196,196,894	0	126,350,800	126,350,800	0	69,846,094	69,846,094
		TOTAL SALES OF ELECTRICITY	877,365,138	196,196,894	1,073,562,032	591,023,560	126,350,800	717,374,360	286,341,578	69,846,094	356,187,672
		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	122,158	0	122,158	39,796	0	39,796	82,362	0	82,362
1	453000	Sales of Water & Water Power	0	354,260	354,260	0	228,143	228,143	0	126,117	126,117
1	454000	Rent from Electric Property	4,069,061	208,682	4,277,743	2,493,045	134,391	2,627,436	1,576,016	74,291	1,650,307
1	454100	Rent from Trnsmission Joint Use	21,454	0	21,454	8,268	0	8,268	13,186	0	13,186
1	456XXX	Other Electric Revenues	(23,377,522)	100,749,118	77,371,596	(19,222,306)	64,882,432	45,660,126	(4,155,216)	35,866,686	31,711,470
		TOTAL OTHER OPERATING REVENUE	(19,511,849)	101,312,060	81,800,211	(17,028,197)	65,244,966	48,216,769	(2,483,652)	36,067,094	33,583,442
		TOTAL ELECTRIC REVENUE	857,853,289	297,508,954	1,155,362,243	573,995,363	191,595,766	765,591,129	283,857,926	105,913,188	389,771,114

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	324,382	324,382	0	208,902	208,902	0	115,480	115,480
1	501XXX	Fuel	0	41,914,464	41,914,464	0	26,992,915	26,992,915	0	14,921,549	14,921,549
1	502000	Steam Expense	0	3,661,752	3,661,752	0	2,358,168	2,358,168	0	1,303,584	1,303,584
1	505000	Electric Expense	0	895,924	895,924	0	576,975	576,975	0	318,949	318,949
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,682,300	5,682,300	0	3,659,401	3,659,401	0	2,022,899	2,022,899
1	507000	Rent	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
1	510000	Supervision & Engineering	0	670,624	670,624	0	431,882	431,882	0	238,742	238,742
1	511000	Structures	0	914,130	914,130	0	588,700	588,700	0	325,430	325,430
1	512000	Boiler Plant	0	6,559,029	6,559,029	0	4,224,015	4,224,015	0	2,335,014	2,335,014
1	513000	Electric Plant	0	859,837	859,837	0	553,735	553,735	0	306,102	306,102
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,415,613	1,415,613	0	911,655	911,655	0	503,958	503,958
		TOTAL STEAM POWER GENERATION EXP	0	62,898,055	62,898,055	0	40,506,348	40,506,348	0	22,391,707	22,391,707
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,614,259	2,614,259	0	1,683,583	1,683,583	0	930,676	930,676
1	536000	Water for Power	0	1,231,463	1,231,463	0	793,062	793,062	0	438,401	438,401
1	537000	Hydraulic Expense	5,674,015	3,799,276	9,473,291	3,723,856	2,446,734	6,170,590	1,950,159	1,352,542	3,302,701
1	538000	Electric Expense	0	6,997,958	6,997,958	0	4,506,685	4,506,685	0	2,491,273	2,491,273
1	539000	Miscellaneous Hydraulic Power Generation Exp	(1,763)	1,714,933	1,713,170	0	1,104,417	1,104,417	(1,763)	610,516	608,753
1	540000	Rent	0	1,648,758	1,648,758	0	1,061,800	1,061,800	0	586,958	586,958
1	540100	MT Trust Funds Land Settlement Rents	5,588,250	0	5,588,250	3,656,725	0	3,656,725	1,931,525	0	1,931,525
		MAINTENANCE									
1	541000	Supervision & Engineering	0	846,279	846,279	0	545,004	545,004	0	301,275	301,275
1	542000	Structures	0	1,067,921	1,067,921	0	687,741	687,741	0	380,180	380,180
1	543000	Reservoirs, Dams, & Waterways	0	835,144	835,144	0	537,833	537,833	0	297,311	297,311
1	544000	Electric Plant	0	3,573,873	3,573,873	0	2,301,574	2,301,574	0	1,272,299	1,272,299
1	545000	Miscellaneous Hydraulic Plant	0	778,783	778,783	0	501,536	501,536	0	277,247	277,247
		TOTAL HYDRO POWER GENERATION EXP	11,260,502	25,108,647	36,369,149	7,380,581	16,169,969	23,550,550	3,879,921	8,938,678	12,818,599
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	375,337	375,337	0	241,717	241,717	0	133,620	133,620
1	547XXX	Fuel	0	157,090,512	157,090,512	0	101,166,290	101,166,290	0	55,924,222	55,924,222
1	548000	Generation Expense	0	2,773,845	2,773,845	0	1,786,356	1,786,356	0	987,489	987,489
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	757,918	757,918	0	488,099	488,099	0	269,819	269,819
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
		MAINTENANCE									
1	551000	Supervision & Engineering	0	756,730	756,730	0	487,334	487,334	0	269,396	269,396
1	552000	Structures	0	103,755	103,755	0	66,818	66,818	0	36,937	36,937
1	553000	Generating & Electric Equipment	0	3,964,017	3,964,017	0	2,552,827	2,552,827	0	1,411,190	1,411,190
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	551,753	551,753	0	355,329	355,329	0	196,424	196,424
		TOTAL OTHER POWER GENERATION EXP	0	166,460,990	166,460,990	0	107,200,877	107,200,877	0	59,260,113	59,260,113

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,654,168	192,439,224	203,093,392	0	123,930,860	123,930,860	10,654,168	68,508,364	79,162,532
1	556000	System Control & Load Dispatching	0	809,342	809,342	0	521,216	521,216	0	288,126	288,126
E-557	557XXX	Other Expense	(49,863,485)	88,091,788	38,228,303	(42,205,783)	56,731,112	14,525,329	(7,657,702)	31,360,676	23,702,974
TOTAL OTHER POWER SUPPLY EXPENSE			(39,209,317)	281,340,354	242,131,037	(42,205,783)	181,183,188	138,977,405	2,996,466	100,157,166	103,153,632
TOTAL PRODUCTION OPERATING EXP			(27,948,815)	535,808,046	507,859,231	(34,825,202)	345,060,382	310,235,180	6,876,387	190,747,664	197,624,051
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,872,592	1,872,592	0	1,205,949	1,205,949	0	666,643	666,643
1	561000	Load Dispatching	0	3,326,177	3,326,177	0	2,142,058	2,142,058	0	1,184,119	1,184,119
1	562000	Station Expense	0	438,256	438,256	0	282,237	282,237	0	156,019	156,019
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	523,073	523,073	0	336,859	336,859	0	186,214	186,214
1	565XXX	Transmission of Electricity by Others	0	20,419,862	20,419,862	0	13,150,391	13,150,391	0	7,269,471	7,269,471
1	566000	Miscellaneous Transmission Expense	0	4,966,992	4,966,992	0	3,198,743	3,198,743	0	1,768,249	1,768,249
1	567000	Rent	0	107,486	107,486	0	69,221	69,221	0	38,265	38,265
MAINTENANCE											
1	568000	Supervision & Engineering	(65)	426,930	426,865	(65)	274,943	274,878	0	151,987	151,987
1	569000	Structures	8,292	674,537	682,829	1,069	434,402	435,471	7,223	240,135	247,358
1	570000	Station Equipment	0	1,220,525	1,220,525	0	786,018	786,018	0	434,507	434,507
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(96,709)	2,209,073	2,112,364	(115,204)	1,422,643	1,307,439	18,495	786,430	804,925
1	572000	Underground Lines	0	1,738	1,738	0	1,119	1,119	0	619	619
1	573000	Service Miscellaneous	302	88,065	88,367	319	56,714	57,033	(17)	31,351	31,334
TOTAL TRANSMISSION OPERATING EXP			(88,180)	36,275,306	36,187,126	(113,881)	23,361,297	23,247,416	25,701	12,914,009	12,939,710

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,987,284	30,580,330	46,567,614	11,678,611	19,693,733	31,372,344	4,308,673	10,886,597	15,195,270
E-DEPX		Depreciation Expense-Transmission	795,026	19,043,298	19,838,324	519,603	12,263,884	12,783,487	275,423	6,779,414	7,054,837
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,764	1,177,764	0	758,480	758,480	0	419,284	419,284
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	953,791	0	953,791	953,791	0	953,791	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,932,983	0	1,932,983	987,264	0	987,264	945,719	0	945,719
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	909,558	0	909,558	0	0	0	909,558	0	909,558
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	439,469	0	439,469	334,709	0	334,709	104,760	0	104,760
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	(2,842,995)	0	(2,842,995)	(1,474,013)	0	(1,474,013)	(1,368,982)	0	(1,368,982)
99	407434	EIM Deferred O&M	(706,300)	0	(706,300)	0	0	0	(706,300)	0	(706,300)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,213,119)	0	(16,213,119)	(11,061,847)	0	(11,061,847)	(5,151,272)	0	(5,151,272)
99	407451	Deferral CEIP	(69,005)	0	(69,005)	(69,005)	0	(69,005)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(661,729)	0	(661,729)	0	0	0	(661,729)	0	(661,729)
99	407494	Amortization of Schedule 98 REC Rev	(136,741)	0	(136,741)	(136,741)	0	(136,741)	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	22,861,305	22,861,305	0	14,722,680	14,722,680	0	8,138,625	8,138,625
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,500,109)	74,771,086	72,270,977	(306,602)	48,152,580	47,845,978	(2,193,507)	26,618,506	24,424,999
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(30,537,104)	646,854,438	616,317,334	(35,245,685)	416,574,259	381,328,574	4,708,581	230,280,179	234,988,760

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	2,010,286	2,722,897	4,733,183	1,719,647	1,766,534	3,486,181	290,639	956,363	1,247,002
3	582000	Station Expense	886,819	27,142	913,961	590,579	17,609	608,188	296,240	9,533	305,773
3	583000	Overhead Line Expense	1,814,030	1,183,281	2,997,311	1,202,675	767,677	1,970,352	611,355	415,604	1,026,959
3	584000	Underground Line Expense	1,588,463	0	1,588,463	876,467	0	876,467	711,996	0	711,996
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	3,660	0	3,660	396	0	396	3,264	0	3,264
3	586000	Meter Expense	2,188,038	23,512	2,211,550	1,871,559	15,254	1,886,813	316,479	8,258	324,737
3	587000	Customer Installations Expense	822,430	41,775	864,205	535,643	27,102	562,745	286,787	14,673	301,460
3	588000	Miscellaneous Distribution Expense	4,537,098	3,439,715	7,976,813	3,232,878	2,231,584	5,464,462	1,304,220	1,208,131	2,512,351
3	589000	Rent	0	143,026	143,026	0	92,791	92,791	0	50,235	50,235
		MAINTENANCE:									
3	590000	Supervision & Engineering	536,512	1,088,027	1,624,539	167,463	705,879	873,342	369,049	382,148	751,197
3	591000	Structures	549,651	14,353	564,004	259,505	9,312	268,817	290,146	5,041	295,187
3	592000	Station Equipment	909,137	45,010	954,147	623,403	29,201	652,604	285,734	15,809	301,543
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	25,796,007	8,940	25,804,947	15,752,131	5,800	15,757,931	10,043,876	3,140	10,047,016
3	594000	Underground Lines	745,743	0	745,743	523,729	0	523,729	222,014	0	222,014
3	595000	Line Transformers	558,210	0	558,210	457,842	0	457,842	100,368	0	100,368
3	596000	Street Light & Signal System Maintenance Exp	118,806	0	118,806	92,763	0	92,763	26,043	0	26,043
3	597000	Meters	56,445	0	56,445	49,558	0	49,558	6,887	0	6,887
3	598000	Miscellaneous Distribution Expense	352,805	1,083,063	1,435,868	248,282	702,659	950,941	104,523	380,404	484,927
		TOTAL DISTRIBUTION OPERATING EXP	43,474,140	9,820,741	53,294,881	28,204,520	6,371,402	34,575,922	15,269,620	3,449,339	18,718,959
E-DEPX		Depreciation Expense-Distribution	56,925,195	85,395	57,010,590	37,383,298	55,402	37,438,700	19,541,897	29,993	19,571,890
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,169	0	114,169	114,169	0	114,169	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,887,597	0	57,887,597	51,897,112	0	51,897,112	5,990,485	0	5,990,485
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	114,926,961	85,395	115,012,356	89,394,579	55,402	89,449,981	25,532,382	29,993	25,562,375
		TOTAL DISTRIBUTION EXPENSES	158,401,101	9,906,136	168,307,237	117,599,099	6,426,804	124,025,903	40,802,002	3,479,332	44,281,334

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	132,292	132,292	0	86,191	86,191	0	46,101	46,101
2	902000	Meter Reading Expenses	581,643	155,031	736,674	425,400	101,006	526,406	156,243	54,025	210,268
2	903XXX	Customer Records & Collection Expenses	910,181	7,251,566	8,161,747	430,978	4,724,540	5,155,518	479,203	2,527,026	3,006,229
2	904000	Uncollectible Accounts	61,361	2	61,363	(562,688)	1	(562,687)	624,049	1	624,050
2	905000	Misc Customer Accounts	0	261,206	261,206	0	170,181	170,181	0	91,025	91,025
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,553,185	7,800,097	9,353,282	293,690	5,081,919	5,375,609	1,259,495	2,718,178	3,977,673
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	32,611,320	204,151	32,815,471	22,825,289	133,008	22,958,297	9,786,031	71,143	9,857,174
2	909000	Advertising	239,391	658,542	897,933	197,038	429,053	626,091	42,353	229,489	271,842
2	910000	Misc Customer Service & Info Exp	0	252,005	252,005	0	164,186	164,186	0	87,819	87,819
		TOTAL CUSTOMER SERVICE & INFO EXP	32,850,711	1,114,698	33,965,409	23,022,327	726,247	23,748,574	9,828,384	388,451	10,216,835
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	108,565	0	108,565	108,565	0	108,565	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	108,565	0	108,565	108,565	0	108,565	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	712,329	30,829,705	31,542,034	578,370	20,638,329	21,216,699	133,959	10,191,376	10,325,335
4	921000	Office Supplies & Expenses	1,292	4,288,846	4,290,138	1,050	2,871,082	2,872,132	242	1,417,764	1,418,006
4	922000	Admin Exp Transferred--Credit	0	(96,673)	(96,673)	0	(64,716)	(64,716)	0	(31,957)	(31,957)
4	923000	Outside Services Employed	1,051,901	13,323,741	14,375,642	1,032,431	8,919,312	9,951,743	19,470	4,404,429	4,423,899
4	924000	Property Insurance Premium	0	2,469,782	2,469,782	0	1,653,346	1,653,346	0	816,436	816,436
4	925XXX	Injuries and Damages	3,339,900	7,516,699	10,856,599	2,304,783	5,031,904	7,336,687	1,035,117	2,484,795	3,519,912
4	926XXX	Employee Pensions and Benefits	12,265,096	25,479,792	37,744,888	8,269,200	17,056,937	25,326,137	3,995,896	8,422,855	12,418,751
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,524,808	4,409,351	6,934,159	1,705,861	2,839,622	4,545,483	818,947	1,569,729	2,388,676
4	930000	Miscellaneous General Expenses	214,097	5,325,662	5,539,759	184,818	3,565,158	3,749,976	29,279	1,760,504	1,789,783
4	931000	Rents	8,400	778,081	786,481	0	520,871	520,871	8,400	257,210	265,610
4	935000	Maintenance of General Plant	2,023,355	12,699,939	14,723,294	1,447,434	8,501,720	9,949,154	575,921	4,198,219	4,774,140
		TOTAL ADMIN & GEN OPERATING EXP	22,142,378	107,024,925	129,167,303	15,523,947	71,533,565	87,057,512	6,618,431	35,491,360	42,109,791

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,874,322	18,303,300	22,177,622	2,992,962	12,252,778	15,245,740	881,360	6,050,522	6,931,882
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	3,889,079	36,690,390	40,579,469	3,889,079	24,561,648	28,450,727	0	12,128,742	12,128,742
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	2,654,101	0	2,654,101	2,654,101	0	2,654,101	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,590,926	0	1,590,926	1,590,926	0	1,590,926	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	344,477	1,642,255	1,986,732	287,082	1,092,789	1,379,871	57,395	549,466	606,861
99	407314	Regulatory Debit - FISERVE Amortization	271,687	0	271,687	174,556	0	174,556	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	704,895	0	704,895	704,895	0	704,895	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,205,286)	0	(1,205,286)	(1,205,286)	0	(1,205,286)	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	0	0	0	0	0	0	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	2,628,704	0	2,628,704	2,628,704	0	2,628,704	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,919,858)	0	(11,919,858)	(6,348,705)	0	(6,348,705)	(5,571,153)	0	(5,571,153)
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	(16,574)	0	(16,574)	(16,574)	0	(16,574)	0	0	0
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,152,970	4,894,694	6,047,664	783,906	3,276,655	4,060,561	369,064	1,618,039	1,987,103
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,340,203)	62,251,423	57,911,220	2,627,023	41,666,193	44,293,216	(6,967,226)	20,585,230	13,618,004
		TOTAL ADMIN & GENERAL EXPENSES	17,802,175	169,276,348	187,078,523	18,150,970	113,199,758	131,350,728	(348,795)	56,076,590	55,727,795
		TOTAL EXPENSES BEFORE FIT	180,178,633	834,951,717	1,015,130,350	123,928,966	542,008,987	665,937,953	56,249,667	292,942,730	349,192,397
		NET OPERATING INCOME (LOSS) BEFORE FIT			140,231,893			99,653,176			40,578,717
E-FIT		FEDERAL INCOME TAX			(7,598,273)			(5,639,882)			(1,958,391)
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,337,731)			(4,899,792)			(10,437,939)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			163,652,685			110,505,053			53,147,632

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers - AMA	100.000%	65.152%	34.848%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.877%	35.123%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(3,897)	998,306	994,409	(30,697)	642,909	612,212	26,800	355,397	382,197
1	456010	Other Electric Rev-Financial	0	(36,966,120)	(36,966,120)	0	(23,806,181)	(23,806,181)	0	(13,159,939)	(13,159,939)
1	456015	Other Electric Rev-CT Fuel Sales	0	86,275,437	86,275,437	0	55,561,381	55,561,381	0	30,714,056	30,714,056
1	456016	Other Electric Rev-Resource Opt	0	3,011,410	3,011,410	0	1,939,348	1,939,348	0	1,072,062	1,072,062
1	456017	Other Electric Rev-Non Resource	0	121,694	121,694	0	78,371	78,371	0	43,323	43,323
1	456018	Other Electric Rev-Extraction	0	531,079	531,079	0	342,015	342,015	0	189,064	189,064
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,093	2,093	0	1,157	1,157
1	456030	Other Electric Rev-Clearwater	(165,000)	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	315,013	6,078	321,091	179,406	3,914	183,320	135,607	2,164	137,771
1	456100	Transmission Revenue of Others	0	29,395,983	29,395,983	0	18,931,013	18,931,013	0	10,464,970	10,464,970
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	1,213,233	1,213,233	0	781,322	781,322	0	431,911	431,911
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	(20,902,997)	0	(20,902,997)	(14,117,490)	0	(14,117,490)	(6,785,507)	0	(6,785,507)
1	456329	Amortization Res Decoupling Deferral	6,578,221	0	6,578,221	2,958,636	0	2,958,636	3,619,585	0	3,619,585
1	456338	Non-res Decoupling Deferred Rev	1,809,848	0	1,809,848	1,910,302	0	1,910,302	(100,454)	0	(100,454)
1	456339	Amortization Non-res Decoupling	(11,554,383)	0	(11,554,383)	(10,249,601)	0	(10,249,601)	(1,304,782)	0	(1,304,782)
1	456380	Other Electric Revenue-Clearwater	355,745	0	355,745	0	0	0	355,745	0	355,745
1	456700	Other Electric Rev-Low Voltage	189,930	0	189,930	127,139	0	127,139	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	(4,374,952)	(4,374,952)	0	(2,817,469)	(2,817,469)	0	(1,557,483)	(1,557,483)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,374,952	4,374,952	0	2,817,469	2,817,469	0	1,557,483	1,557,483
1	456730	Other Elec Rev-Intraco Thermal	0	11,805,242	11,805,242	0	7,602,576	7,602,576	0	4,202,666	4,202,666
TOTAL ACCOUNT 456			(23,377,520)	100,749,120	77,371,600	(19,222,305)	64,882,433	45,660,128	(4,155,215)	35,866,687	31,711,472

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	169,711,988	169,711,988	0	109,294,520	109,294,520	0	60,417,468	60,417,468
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,461,818	1,461,818	0	941,411	941,411	0	520,407	520,407
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	10,654,168	0	10,654,168	0	0	0	10,654,168	0	10,654,168
1	555550	Non Monetary - Exchange Power	0	43,135	43,135	0	27,779	27,779	0	15,356	15,356
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,264,135	4,264,135	0	2,746,103	2,746,103	0	1,518,032	1,518,032
1	555710	Intercompany Purchase	0	1,213,230	1,213,230	0	781,320	781,320	0	431,910	431,910
1	555740	Purchased Power - EIM	0	15,744,918	15,744,918	0	10,139,727	10,139,727	0	5,605,191	5,605,191
TOTAL ACCOUNT 555			10,654,168	192,439,224	203,093,392	0	123,930,860	123,930,860	10,654,168	68,508,364	79,162,532

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	35,888	6,258,422	6,294,310	35,888	4,030,424	4,066,312	0	2,227,998	2,227,998
1	557010	Other Power Supply Expense - Financial	0	(12,902,325)	(12,902,325)	0	(8,309,097)	(8,309,097)	0	(4,593,228)	(4,593,228)
1	557018	Merchandise Processing Fee	0	47,939	47,939	0	30,873	30,873	0	17,066	17,066
1	557150	Fuel - Economic Dispatch	0	37,186,971	37,186,971	0	23,948,409	23,948,409	0	13,238,562	13,238,562
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	521,455	0	521,455	696,340	0	696,340	(174,885)	0	(174,885)
1	557165	Other Resource Costs-CAISO Charges	0	403,259	403,259	0	259,699	259,699	0	143,560	143,560
1	557170	Broker Fees - Power	0	420,995	420,995	0	271,121	271,121	0	149,874	149,874
1	557171	REC Broker Fees	0	37,738	37,738	0	24,303	24,303	0	13,435	13,435
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,263,895	0	1,263,895	1,263,895	0	1,263,895	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	(38,824,358)	0	(38,824,358)	(38,824,358)	0	(38,824,358)	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	(4,021,267)	0	(4,021,267)	(4,021,267)	0	(4,021,267)	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	533,537	0	533,537	533,537	0	533,537	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,387,316)	0	(2,387,316)	(2,387,316)	0	(2,387,316)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(14,839,389)	0	(14,839,389)	0	0	0	(14,839,389)	0	(14,839,389)
99	557390	Idaho PCA Amortization	7,035,392	0	7,035,392	0	0	0	7,035,392	0	7,035,392
1	557395	Optional Renewable Power Expense Offset	0	1,615	1,615	0	1,040	1,040	0	575	575
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,145,806	5,145,806	0	3,313,899	3,313,899	0	1,831,907	1,831,907
1	557711	Turbine Gas Bookout Offset	0	(5,145,806)	(5,145,806)	0	(3,313,899)	(3,313,899)	0	(1,831,907)	(1,831,907)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,952,929	55,952,929	0	36,033,686	36,033,686	0	19,919,243	19,919,243
TOTAL ACCOUNT 557			(49,863,485)	88,091,788	38,228,303	(42,205,783)	56,731,112	14,525,329	(7,657,702)	31,360,676	23,702,974

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	177,212	204,151	381,363	105,659	133,008	238,667	71,553	71,143	142,696
99	908600	Public Purpose Tariff Rider Expense Offset	32,400,125	0	32,400,125	22,481,135	0	22,481,135	9,918,990	0	9,918,990
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	(156,795)	0	(156,795)	47,717	0	47,717	(204,512)	0	(204,512)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	32,611,320	204,151	32,815,471	22,825,289	133,008	22,958,297	9,786,031	71,143	9,857,174

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.152%	34.848%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.96%	54.96%
2	Cost of Debt		4.640%	4.644%
	Total Weighted Cost		2.550%	2.552%
E-APL	Net Rate Base	3,035,243,335	2,034,741,815	1,000,501,520
	Interest Deduction for FIT Calculation	77,418,715	51,885,916	25,532,799
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,155,362,243	765,591,129	389,771,114
E-OPS	Less: Operating & Maintenance Expense	769,935,797	484,348,778	285,587,019
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	158,397,987	110,908,822	47,489,165
E-OTX	Less: Taxes Other than FIT	86,796,566	70,680,353	16,116,213
	Net Operating Income Before FIT	140,231,893	99,653,176	40,578,717
E-INT	Less: Interest Expense	77,418,715	51,885,916	25,532,799
E-OTX	Less: ID ITC Deferred & Amortization	(8,723)	0	(8,723)
E-SCM	Plus: Schedule M Adjustments	(98,986,704)	(74,623,839)	(24,362,865)
	Taxable Net Operating Income	(36,182,249)	(26,856,579)	(9,325,670)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(7,598,273)	(5,639,882)	(1,958,391)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(7,598,273)	(5,639,882)	(1,958,391)
E-DTE	Deferred FIT	12,700,406	10,549,604	2,150,802
E-DTE	Customer Tax Credit Amortization	(28,038,137)	(15,449,396)	(12,588,741)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(23,420,792)	(10,851,877)	(12,568,915)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	81,585,076	106,601,263	188,186,339	56,577,722	70,068,249	126,645,971	25,007,354	36,533,014	61,540,368
12	997001 Contributions In Aid of Construction	0	14,268,321	14,268,321	0	9,494,426	9,494,426	0	4,773,895	4,773,895
12	997002 Injuries and Damages	0	763,991	763,991	0	508,375	508,375	0	255,616	255,616
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	873,238	873,238	0	581,070	581,070	0	292,168	292,168
99	997007 Idaho PCA	(8,537,339)	0	(8,537,339)	0	0	0	(8,537,339)	0	(8,537,339)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	381,119	381,119	0	253,604	253,604	0	127,515	127,515
99	997018 DSM Tariff Rider	5,406,321	(64)	5,406,257	2,020,385	(43)	2,020,342	3,385,936	(21)	3,385,915
12	997020 FAS87 Current Pension Accrual	0	(972,401)	(972,401)	0	(647,055)	(647,055)	0	(325,346)	(325,346)
12	997027 Uncollectibles	560,788	(3,181,312)	(2,620,524)	(463,957)	(2,116,909)	(2,580,866)	1,024,745	(1,064,403)	(39,658)
99	997031 Decoupling Mechanism	24,069,313	0	24,069,313	19,498,154	0	19,498,154	4,571,159	0	4,571,159
12	997032 Interest Rate Swaps	0	(7,773,913)	(7,773,913)	0	(5,172,917)	(5,172,917)	0	(2,600,996)	(2,600,996)
99	997033 BPA Residential Exchange	(316,570)	0	(316,570)	(333,911)	0	(333,911)	17,341	0	17,341
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	146,508	146,508	0	98,077	98,077	0	48,431	48,431
99	997043 Washington Deferred Power Costs	(41,581,513)	0	(41,581,513)	(41,581,513)	0	(41,581,513)	0	0	0
12	997044 Non-Monetary Power Costs	0	43,135	43,135	0	28,703	28,703	0	14,432	14,432
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	(6,164,846)	(6,164,846)	0	(4,102,212)	(4,102,212)	0	(2,062,634)	(2,062,634)
12	997049 Tax Depreciation	0	(170,540,080)	(170,540,080)	0	(113,480,780)	(113,480,780)	0	(57,059,300)	(57,059,300)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	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	588,288	588,288	0	295,797	295,797
99	997065 Amortization - Unbilled Revenue Add-Ins	492,712	0	492,712	859,750	0	859,750	(367,038)	0	(367,038)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	24,237,649	24,237,649	0	16,128,216	16,128,216	0	8,109,433	8,109,433
12	997081 Deferred Compensation	0	(28,576)	(28,576)	0	(19,015)	(19,015)	0	(9,561)	(9,561)
4	997082 Meal Disallowances	0	249,402	249,402	0	166,957	166,957	0	82,445	82,445
12	997083 Paid Time Off	0	714,768	714,768	0	475,621	475,621	0	239,147	239,147
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	661,061	0	661,061	0	0	0	661,061	0	661,061
99	997095 WA REC Deferral	(1,853,779)	0	(1,853,779)	(1,853,779)	0	(1,853,779)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,772	21,772	0	10,947	10,947
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(18,131)	(18,131)	0	(12,065)	(12,065)	0	(6,066)	(6,066)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(70,907,535)	(70,907,535)	0	(47,183,292)	(47,183,292)	0	(23,724,243)	(23,724,243)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(16,124,271)	0	(16,124,271)	(16,124,271)	0	(16,124,271)	0	0	0
99	997110 FISERVE	271,687	541,167	812,854	174,556	360,103	534,659	97,131	181,064	278,195
12	997111 Capitalized Transportation	0	(159,891)	(159,891)	0	(106,395)	(106,395)	0	(53,496)	(53,496)
12	997114 AFUDC Debt CWIP	0	(1,599,824)	(1,599,824)	0	(1,064,555)	(1,064,555)	0	(535,269)	(535,269)
99	997115 AFUDC Equity DFIT Deferral	(1,205,286)	0	(1,205,286)	(1,205,286)	0	(1,205,286)	0	0	0
99	997117 Colstrip Plant Adjustment	(5,341,891)	0	(5,341,891)	(3,607,807)	0	(3,607,807)	(1,734,084)	0	(1,734,084)
99	997119 AFUDC Tax CPI	0	9,082,718	9,082,718	0	6,043,822	6,043,822	0	3,038,896	3,038,896
99	997120 Transportation Tax Disallowance	0	65,700	65,700	0	43,718	43,718	0	21,982	21,982

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997123	EIM Deferred O&M	27,043	0	27,043	0	0	0	27,043	0	27,043
99	997125	COVID-19	2,628,704	0	2,628,704	2,628,704	0	2,628,704	0	0	0
99	997126	Prepaid Expenses	0	(670,767)	(670,767)	0	(446,342)	(446,342)	0	(224,425)	(224,425)
99	997127	CARES Act SS Deferral	0	(1,451,716)	(1,451,716)	0	(966,001)	(966,001)	0	(485,715)	(485,715)
99	997128	Meters Expensed	0	(1,944,664)	(1,944,664)	0	(1,294,018)	(1,294,018)	0	(650,646)	(650,646)
99	997129	Mixed Service Costs (IDD#5)	0	(24,091,667)	(24,091,667)	0	(16,031,077)	(16,031,077)	0	(8,060,590)	(8,060,590)
99	997130	Wild Fire Resiliency Deferral	(11,444,654)	0	(11,444,654)	(5,873,501)	0	(5,873,501)	(5,571,153)	0	(5,571,153)
99	997132	Battery Storage Deferral	411,931	0	411,931	411,931	0	411,931	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	953,794	0	953,794	953,794	0	953,794	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	347,000	0	347,000	347,000	0	347,000	0	0	0
99	997137	CEIP	(69,005)	0	(69,005)	(69,005)	0	(69,005)	0	0	0
99	997140	Insurance Balancing	(16,574)	0	(16,574)	(16,574)	0	(16,574)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			31,632,900	(130,619,604)	(98,986,704)	13,157,836	(87,781,675)	(74,623,839)	18,475,064	(42,837,929)	(24,362,865)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.542%	33.458%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-12A

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	8,808,440	8,808,440	0	5,861,312	5,861,312	0	2,947,128	2,947,128
99	410100	Deferred Federal Income Tax Expense - Washington	12,162,427	0	12,162,427	12,162,427	0	12,162,427	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,403,783	0	2,403,783	0	0	0	2,403,783	0	2,403,783
	410100	Total	14,566,210	8,808,440	23,374,650	12,162,427	5,861,312	18,023,739	2,403,783	2,947,128	5,350,911
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,190,053)	(9,190,053)	0	(6,115,245)	(6,115,245)	0	(3,074,808)	(3,074,808)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,042,763)	0	(3,042,763)	(3,042,763)	0	(3,042,763)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,032,002)	0	(1,032,002)	0	0	0	(1,032,002)	0	(1,032,002)
	411100	Total	(4,074,765)	(9,190,053)	(13,264,818)	(3,042,763)	(6,115,245)	(9,158,008)	(1,032,002)	(3,074,808)	(4,106,810)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,683,873	0	1,683,873	1,683,873	0	1,683,873	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	906,701	0	906,701	0	0	0	906,701	0	906,701
	410193	Total	2,590,574	0	2,590,574	1,683,873	0	1,683,873	906,701	0	906,701
Total Deferred Federal Income Tax Expense			13,082,019	(381,613)	12,700,406	10,803,537	(253,933)	10,549,604	2,278,482	(127,680)	2,150,802
99	411193	Customer Tax Credit Amortization - Washington	(15,449,396)	0	(15,449,396)	(15,449,396)	0	(15,449,396)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(12,588,741)	0	(12,588,741)	0	0	0	(12,588,741)	0	(12,588,741)
	411193	Total	(28,038,137)	0	(28,038,137)	(15,449,396)	0	(15,449,396)	(12,588,741)	0	(12,588,741)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		66.542%		33.458%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	59,703	59,703	0	38,449	38,449	0	21,254	21,254
1	408140	State Kwh Generation Tax	0	1,529,415	1,529,415	0	984,943	984,943	0	544,472	544,472
1	408150	R&P Property Tax--Production	0	15,608,645	15,608,645	0	10,051,967	10,051,967	0	5,556,678	5,556,678
1	408180	R&P Property Tax--Transmission	0	5,643,369	5,643,369	0	3,634,330	3,634,330	0	2,009,039	2,009,039
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
TOTAL PRODUCTION & TRANSMISSION			0	22,861,305	22,861,305	0	14,722,680	14,722,680	0	8,138,625	8,138,625
DISTRIBUTION											
99	408110	State Excise Tax	23,828,750	0	23,828,750	23,828,750	0	23,828,750	0	0	0
99	408120	Municipal Occupation & License Tax	24,338,251	0	24,338,251	20,543,546	0	20,543,546	3,794,705	0	3,794,705
99	408160	Miscellaneous State or Local Tax--WA & ID	173	0	173	0	0	0	173	0	173
99	408170	R&P Property Tax--Distribution	9,802,829	0	9,802,829	7,524,816	0	7,524,816	2,278,013	0	2,278,013
99	409100	State Income Tax--Idaho	(73,683)	0	(73,683)	0	0	0	(73,683)	0	(73,683)
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	(27,454)	0	(27,454)	0	0	0	(27,454)	0	(27,454)
TOTAL DISTRIBUTION			57,887,597	0	57,887,597	51,897,112	0	51,897,112	5,990,485	0	5,990,485
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,152,970	4,894,694	6,047,664	783,906	3,276,655	4,060,561	369,064	1,618,039	1,987,103
TOTAL A&G			1,152,970	4,894,694	6,047,664	783,906	3,276,655	4,060,561	369,064	1,618,039	1,987,103
TOTAL TAXES OTHER THAN FIT			59,040,567	27,755,999	86,796,566	52,681,018	17,999,335	70,680,353	6,359,549	9,756,664	16,116,213

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,433,332	7,433,332	0	4,787,066	4,787,066	0	2,646,266	2,646,266
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	1,029,298	1,029,298	0	662,868	662,868	0	366,430	366,430
1	182381	CDA Settlement Past Storage	0	27,811,860	27,811,860	0	17,910,838	17,910,838	0	9,901,022	9,901,022
1	302000	Franchises & Consents	2,706,860	44,049,218	46,756,078	2,706,860	28,367,696	31,074,556	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,169,820	16,489,536	319,716	10,524,308	10,844,024	0	5,645,512	5,645,512
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,451,968	116,818,056	120,270,024	3,451,968	78,201,511	81,653,479	0	38,616,545	38,616,545
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	13,014,186	13,014,186	0	8,712,087	8,712,087	0	4,302,099	4,302,099
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	6,923,430	6,923,430	0	4,634,752	4,634,752	0	2,288,678	2,288,678
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	484,820	16,600,163	16,115,343	324,553	16,439,896	0	160,267	160,267
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	7,525,991	7,525,991	0	5,038,124	5,038,124	0	2,487,867	2,487,867
TOTAL INTANGIBLE PLANT			22,593,887	332,549,990	355,143,877	22,593,887	220,225,194	242,819,081	0	112,324,796	112,324,796
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	111,604,357	28,935,106	140,539,463	72,921,543	18,634,208	91,555,751	38,682,814	10,300,898	48,983,712
1	312000	Boiler Plant	145,440,182	57,804,558	203,244,740	93,654,955	37,226,135	130,881,090	51,785,227	20,578,423	72,363,650
1	313000	Generators	(49,780)	0	(49,780)	(32,839)	0	(32,839)	(16,941)	0	(16,941)
1	314000	Turbogenerator Units	39,593,480	18,589,251	58,182,731	25,882,774	11,971,478	37,854,252	13,710,706	6,617,773	20,328,479
1	315000	Accessory Electric Equipment	18,094,584	12,498,671	30,593,255	11,823,520	8,049,144	19,872,664	6,271,064	4,449,527	10,720,591
1	316000	Miscellaneous Power Plant Equipment	14,607,782	2,476,959	17,084,741	9,546,971	1,595,162	11,142,133	5,060,811	881,797	5,942,608
TOTAL STEAM PRODUCTION PLANT			329,290,605	124,162,127	453,452,732	213,796,924	79,960,410	293,757,334	115,493,681	44,201,717	159,695,398
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	109,191,042	109,191,042	0	70,319,031	70,319,031	0	38,872,011	38,872,011
1	332XXX	Reservoirs, Dams, & Waterways	0	238,228,318	238,228,318	0	153,419,037	153,419,037	0	84,809,281	84,809,281
1	333000	Waterwheels, Turbines, & Generators	0	235,340,157	235,340,157	0	151,559,061	151,559,061	0	83,781,096	83,781,096
1	334000	Accessory Electric Equipment	0	84,089,284	84,089,284	0	54,153,499	54,153,499	0	29,935,785	29,935,785
1	335XXX	Miscellaneous Power Plant Equipment	0	13,336,353	13,336,353	0	8,588,611	8,588,611	0	4,747,742	4,747,742
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	749,722,742	749,722,742	0	482,821,446	482,821,446	0	266,901,296	266,901,296
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	17,466,981	17,466,981	0	11,248,736	11,248,736	0	6,218,245	6,218,245
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,004	21,070,004	0	13,569,083	13,569,083	0	7,500,921	7,500,921
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	239,624,853	239,624,853	0	154,318,405	154,318,405	0	85,306,448	85,306,448
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	25,655,902	25,655,902	0	16,522,401	16,522,401	0	9,133,501	9,133,501
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	1,642,290	1,642,290	0	1,057,635	1,057,635	0	584,655	584,655
TOTAL OTHER PRODUCTION PLANT			0	328,014,462	328,014,462	0	211,241,314	211,241,314	0	116,773,148	116,773,148
TOTAL PRODUCTION PLANT			329,290,605	1,201,899,331	1,531,189,936	213,796,924	774,023,170	987,820,094	115,493,681	427,876,161	543,369,842

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,260,427	29,888,785	410,632	18,843,715	19,254,347	217,726	10,416,712	10,634,438	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	31,401	30,394,560	30,425,961	20,577	19,574,097	19,594,674	10,824	10,820,463	10,831,287	
1	353XXX	Station Equipment	12,690,917	342,354,298	355,045,215	8,295,563	220,476,168	228,771,731	4,395,354	121,878,130	126,273,484	
1	354000	Towers & Fixtures	16,017,945	1,167,385	17,185,330	10,467,783	751,796	11,219,579	5,550,162	415,589	5,965,751	
1	355000	Poles & Fixtures	5,418	343,003,158	343,008,576	3,541	220,894,034	220,897,575	1,877	122,109,124	122,111,001	
1	356000	Overhead Conductors & Devices	12,554,339	166,599,770	179,154,109	8,204,319	107,290,252	115,494,571	4,350,020	59,309,518	63,659,538	
1	357000	Underground Conduit	0	3,249,506	3,249,506	0	2,092,682	2,092,682	0	1,156,824	1,156,824	
1	358000	Underground Conductors & Devices	0	6,821,037	6,821,037	0	4,392,748	4,392,748	0	2,428,289	2,428,289	
1	359000	Roads & Trails	78,834	2,514,834	2,593,668	51,518	1,619,553	1,671,071	27,316	895,281	922,597	
		TOTAL TRANSMISSION PLANT	42,007,212	925,364,975	967,372,187	27,453,933	595,935,045	623,388,978	14,553,279	329,429,930	343,983,209	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	11,993,226	0	11,993,226	10,510,773	0	10,510,773	1,482,453	0	1,482,453	
99	360400	Land Easements	3,988,654	0	3,988,654	1,358,730	0	1,358,730	2,629,924	0	2,629,924	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,316,039	0	28,316,039	20,651,263	0	20,651,263	7,664,776	0	7,664,776	
3	362000	Station Equipment	159,731,340	3,186,376	162,917,716	106,241,137	2,067,225	108,308,362	53,490,203	1,119,151	54,609,354	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	524,501,498	0	524,501,498	345,663,572	0	345,663,572	178,837,926	0	178,837,926	
99	365000	Overhead Conductors & Devices	330,959,091	0	330,959,091	206,757,943	0	206,757,943	124,201,148	0	124,201,148	
99	366000	Underground Conduit	150,588,981	0	150,588,981	99,156,736	0	99,156,736	51,432,245	0	51,432,245	
99	367000	Underground Conductors & Devices	265,780,975	0	265,780,975	178,298,140	0	178,298,140	87,482,835	0	87,482,835	
99	368000	Line Transformers	317,209,370	0	317,209,370	218,861,003	0	218,861,003	98,348,367	0	98,348,367	
99	369XXX	Services	209,107,480	0	209,107,480	136,587,163	0	136,587,163	72,520,317	0	72,520,317	
99	371XXX	Installations on Customers' Premises	5,649,160	0	5,649,160	5,649,160	0	5,649,160	0	0	0	
99	370XXX	Meters	85,902,720	0	85,902,720	61,215,907	0	61,215,907	24,686,813	0	24,686,813	
99	373XXX	Street Light & Signal Systems	76,306,151	0	76,306,151	49,423,196	0	49,423,196	26,882,955	0	26,882,955	
		TOTAL DISTRIBUTION PLANT	2,170,402,535	3,186,376	2,173,588,911	1,440,374,723	2,067,225	1,442,441,948	730,027,812	1,119,151	731,146,963	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,505,336	9,305,418	10,810,754	805,769	6,229,326	7,035,095	699,567	3,076,092	3,775,659	
4	390XXX	Structures & Improvements	26,628,817	108,075,660	134,704,477	17,702,389	72,349,089	90,051,478	8,926,428	35,726,571	44,652,999	
4	391XXX	Office Furniture & Equipment	4,930,520	51,513,302	56,443,822	4,915,100	34,484,550	39,399,650	15,420	17,028,752	17,044,172	
4	392XXX	Transportation Equipment	40,165,810	29,355,497	69,521,307	27,399,583	19,651,450	47,051,033	12,766,227	9,704,047	22,470,274	
4	393000	Stores Equipment	610,838	4,040,131	4,650,969	417,201	2,704,585	3,121,786	193,637	1,335,546	1,529,183	
4	394000	Tools, Shop & Garage Equipment	2,445,815	17,593,190	20,039,005	1,298,855	11,777,409	13,076,264	1,146,960	5,815,781	6,962,741	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	415,759	3,781,205	4,196,964	399,968	2,531,252	2,931,220	15,791	1,249,953	1,265,744	
4	396XXX	Power Operated Equipment	22,382,739	8,024,851	30,407,590	13,474,157	5,372,076	18,846,233	8,908,582	2,652,775	11,561,357	
4	397XXX	Communications Equipment	32,273,880	92,499,383	124,773,263	22,867,715	61,921,862	84,789,577	9,406,165	30,577,521	39,983,686	
4	398000	Miscellaneous Equipment	13,459	796,238	809,697	0	533,026	533,026	13,459	263,212	276,671	
		TOTAL GENERAL PLANT	131,372,973	325,101,662	456,474,635	89,280,737	217,632,806	306,913,543	42,092,236	107,468,856	149,561,092	
		TOTAL PLANT IN SERVICE	2,695,667,212	2,788,102,334	5,483,769,546	1,793,500,204	1,809,883,440	3,603,383,644	902,167,008	978,218,894	1,880,385,902	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(276,030,378)	(76,501,265)	(352,531,643)	(181,762,573)	(49,266,815)	(231,029,388)	(94,267,805)	(27,234,450)	(121,502,255)	
E-ADEP		Hydro Production Plant	0	(182,277,661)	(182,277,661)	0	(117,386,814)	(117,386,814)	0	(64,890,847)	(64,890,847)	
E-ADEP		Other Production Plant	0	(165,023,576)	(165,023,576)	0	(106,275,183)	(106,275,183)	0	(58,748,393)	(58,748,393)	
E-ADEP		Transmission Plant	(26,993,765)	(234,547,359)	(261,541,124)	(16,508,486)	(151,048,499)	(167,556,985)	(10,485,279)	(83,498,860)	(93,984,139)	
E-ADEP		Distribution Plant	(715,127,548)	(460,010)	(715,587,558)	(444,309,241)	(298,441)	(444,607,682)	(270,818,307)	(161,569)	(270,979,876)	
E-ADEP		General Plant	(52,623,256)	(112,108,477)	(164,731,733)	(33,581,509)	(75,048,778)	(108,630,287)	(19,041,747)	(37,059,699)	(56,101,446)	
TOTAL ACCUMULATED DEPRECIATION			(1,070,774,947)	(770,918,348)	(1,841,693,295)	(676,161,809)	(499,324,530)	(1,175,486,339)	(394,613,138)	(271,593,818)	(666,206,956)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,979,472)	(17,979,472)	0	(11,578,780)	(11,578,780)	0	(6,400,692)	(6,400,692)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(411,986)	0	(411,986)	(411,986)	0	(411,986)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,518,554)	(3,518,554)	0	(2,352,653)	(2,352,653)	0	(1,165,901)	(1,165,901)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(12,432,362)	(112,549,326)	(124,981,688)	(12,432,362)	(75,343,896)	(87,776,258)	0	(37,205,430)	(37,205,430)	
E-AAAMT		General Plant - 390200, 396200	0	(983,792)	(983,792)	0	(658,580)	(658,580)	0	(325,212)	(325,212)	
TOTAL ACCUMULATED AMORTIZATION			(12,844,348)	(135,031,144)	(147,875,492)	(12,844,348)	(89,933,909)	(102,778,257)	0	(45,097,235)	(45,097,235)	
TOTAL ACCUMULATED DEPR/AMORT			(1,083,619,295)	(905,949,492)	(1,989,568,787)	(689,006,157)	(589,258,439)	(1,278,264,596)	(394,613,138)	(316,691,053)	(711,304,191)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,612,047,917	1,882,152,842	3,494,200,759	1,104,494,047	1,220,625,001	2,325,119,048	507,553,870	661,527,841	1,169,081,711	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(534,989,089)	(534,989,089)	0	(355,992,440)	(355,992,440)	0	(178,996,649)	(178,996,649)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(53,649,959)	(53,649,959)	0	(35,914,892)	(35,914,892)	0	(17,735,067)	(17,735,067)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(3,103,935)	(3,103,935)	0	(2,077,867)	(2,077,867)	0	(1,026,068)	(1,026,068)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	256,678	256,678	0	171,828	171,828	0	84,850	84,850	
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	(5,840,491)	(5,840,491)	0	(3,761,276)	(3,761,276)	0	(2,079,215)	(2,079,215)	
1		ADFIT - CDA Settlement Costs (283333)	0	273,859	273,859	0	176,365	176,365	0	97,494	97,494	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(948,401)	(948,401)	0	(631,085)	(631,085)	0	(317,316)	(317,316)	
TOTAL ACCUMULATED DFIT			0	(598,001,338)	(598,001,338)	0	(398,029,367)	(398,029,367)	0	(199,971,971)	(199,971,971)	
NET ELECTRIC UTILITY PLANT			1,612,047,917	1,284,151,504	2,896,199,421	1,104,494,047	822,595,634	1,927,089,681	507,553,870	461,555,870	969,109,740	
ALLOCATION RATIOS:												
E-ALL	1	Production/Transmission Ratio			100.000%			64.400%			35.600%	
E-ALL	3	Direct Distribution Operating Expense			100.000%			64.877%			35.123%	
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			66.943%			33.057%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA			100.000%			66.542%			33.458%	
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended January 31, 2023
 Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,612,047,917	1,284,151,504	2,896,199,421	#####	822,595,634	1,927,089,681	507,553,870	461,555,870	969,109,740
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,666,608	39,305,627	46,972,235	5,804,954	26,312,366	32,117,320	1,861,654	12,993,261	14,854,915
4	Accumulated Amortization - AFUDC (182318)	(1,538,024)	(5,345,250)	(6,883,274)	(1,230,517)	(3,578,271)	(4,808,788)	(307,507)	(1,766,979)	(2,074,486)
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)	2,169,592	0	2,169,592	0	0	0	2,169,592	0	2,169,592
99	ADFIT - Boulder Park Disallowed (190040)	90,386	0	90,386	0	0	0	90,386	0	90,386
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:	16,733,317	0	16,733,317	16,733,317	0	16,733,317	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	25,450,577	0	25,450,577	25,450,577	0	25,450,577	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(5,115,759)	0	(5,115,759)	(5,115,759)	0	(5,115,759)	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)	(3,911,151)	0	(3,911,151)	(1,265,171)	0	(1,265,171)	(2,645,980)	0	(2,645,980)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(67,394,019)	0	(67,394,019)	(45,884,458)	0	(45,884,458)	(21,509,561)	0	(21,509,561)
99	ADFIT-Customer Tax Credit (190393)	14,152,744	0	14,152,744	9,635,736	0	9,635,736	4,517,008	0	4,517,008
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(10,958,995)	0	(10,958,995)	(6,966,495)	0	(6,966,495)	(3,992,500)	0	(3,992,500)
99	Colstrip-Regulatory Asset (182327)	13,247,932	0	13,247,932	7,041,558	0	7,041,558	6,206,374	0	6,206,374
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,258,110	0	1,258,110	1,117,340	0	1,117,340	140,770	0	140,770
99	Colstrip Reg Asset ADFIT (283376)	(1,841,819)	0	(1,841,819)	(1,236,136)	0	(1,236,136)	(605,683)	0	(605,683)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(4,279,250)	0	(4,279,250)	(2,951,287)	0	(2,951,287)	(1,327,963)	0	(1,327,963)
99	Colstrip ARO Liability (230027)	(13,732,383)	0	(13,732,383)	(8,974,115)	0	(8,974,115)	(4,758,268)	0	(4,758,268)
99	Colstrip ARO ADFIT (190376)	2,883,800	0	2,883,800	1,884,564	0	1,884,564	999,236	0	999,236
99	Colstrip ARO ADFIT (283377)	(2,295,974)	0	(2,295,974)	(1,467,912)	0	(1,467,912)	(828,062)	0	(828,062)
99	Customer Deposits (235199)	(3,804)	0	(3,804)	(3,804)	0	(3,804)	0	0	0
C-WKC	Working Capital	119,829,829	0	119,829,829	82,404,298	0	82,404,298	37,425,531	0	37,425,531
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	105,083,537	33,960,377	139,043,914	84,918,039	22,734,095	107,652,134	20,165,498	11,226,282	31,391,780
	NET RATE BASE	1,717,131,454	1,318,111,881	3,035,243,335	#####	845,329,729	2,034,741,815	527,719,368	472,782,152	#####

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-12A
For Twelve Months Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,574,160	3,574,160			3,574,160	3,574,160		2,301,759	2,301,759		1,272,401	1,272,401	
	Steam (ED-ID)	4,308,673	4,308,673		4,308,673	4,308,673	4,308,673				4,308,673		4,308,673	
	Steam (ED-WA)	11,678,611	11,678,611		11,678,611	11,678,611	11,678,611	11,678,611						
1	Hydro (ED-AN)	16,024,627	16,024,627			16,024,627	16,024,627		10,319,860	10,319,860		5,704,767	5,704,767	
1	Other (ED-AN)	10,981,543	10,981,543			10,981,543	10,981,543		7,072,114	7,072,114		3,909,429	3,909,429	
Total Electric Production		46,567,614	46,567,614			15,987,284	30,580,330	46,567,614	11,678,611	19,693,733	31,372,344	4,308,673	10,886,597	15,195,270
Electric Transmission														
1	ED-AN	19,043,298	19,043,298			19,043,298	19,043,298		12,263,884	12,263,884		6,779,414	6,779,414	
	ED-ID	275,423	275,423		275,423	275,423	275,423				275,423		275,423	
	ED-WA	519,603	519,603		519,603	519,603	519,603	519,603			519,603			
Total Electric Transmissic		19,838,324	19,838,324			795,026	19,043,298	19,838,324	519,603	12,263,884	12,783,487	275,423	6,779,414	7,054,837
Electric Distribution														
3	ED-AN	85,395	85,395			85,395	85,395		55,402	55,402		29,993	29,993	
	ED-ID	19,541,897	19,541,897		19,541,897	19,541,897	19,541,897				19,541,897		19,541,897	
	ED-WA	37,383,298	37,383,298		37,383,298	37,383,298	37,383,298	37,383,298			37,383,298			
Total Electric Distribution		57,010,590	57,010,590			56,925,195	85,395	57,010,590	37,383,298	55,402	37,438,700	19,541,897	29,993	19,571,890
Gas Underground Storage														
	GD-AN	731,433		731,433										
	GD-OR	126,312			126,312									
Total Gas Underground St		857,745		731,433	126,312									
Gas Distribution														
	GD-AN	57,432		57,432										
	GD-ID	6,890,881		6,890,881										
	GD-WA	15,833,993		15,833,993										
	GD-OR	10,365,863			10,365,863									
Total Gas Distribution		33,148,169		22,782,306	10,365,863									
General Plant														
4	ED-AN	2,961,693	2,961,693			2,961,693	2,961,693		1,982,646	1,982,646		979,047	979,047	
	ED-ID	513,709	513,709		513,709	513,709	513,709				513,709		513,709	
	ED-WA	1,265,594	1,265,594		1,265,594	1,265,594	1,265,594	1,265,594			1,265,594			
7,4	CD-AA	21,155,999	14,832,894	4,380,984	1,942,121	14,832,894	14,832,894		9,929,584	9,929,584		4,903,310	4,903,310	
9,4	CD-AN	659,442	508,713	150,729		508,713	508,713		340,548	340,548		168,165	168,165	
9	CD-ID	476,584	367,651	108,933		367,651	367,651				367,651		367,651	
9	CD-WA	2,239,176	1,727,368	511,808		1,727,368	1,727,368	1,727,368			1,727,368			
8	GD-AA	373,212		257,647	115,565									
	GD-AN	31,457		31,457										
	GD-ID	39,538		39,538										
	GD-WA	1,089,592		1,089,592										
	GD-OR	210,325			210,325									
Total General Plant		31,016,321	22,177,622	6,570,688	2,268,011	3,874,322	18,303,300	22,177,622	2,992,962	12,252,778	15,245,740	881,360	6,050,522	6,931,882
Total Depreciation Expens		188,438,763	145,594,150	30,084,427	12,760,186	77,581,827	68,012,323	145,594,150	52,574,474	44,265,797	96,840,271	25,007,353	23,746,526	48,753,879

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	64.877%	35.123%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950	
1	Misc Intangible Plt (303000)	ED-AN	259,364	259,364		259,364	259,364		167,030	167,030		92,334	92,334	
Total Production/Transmission			1,177,764	1,177,764		1,177,764	1,177,764		758,480	758,480		419,284	419,284	
Distribution														
	Franchises (302000)	ED-WA	108,303	108,303		108,303	108,303		108,303	108,303				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			114,169	114,169		114,169	114,169		114,169	114,169				
General Plant - 303000														
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702	96,146	96,146
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833	2,672	2,672
		GD-ID	14,795		14,795									
		GD-WA	24,862		24,862									
		GD-OR	7,944			7,944								
Total General Plant - 303000			472,162	298,353	127,783	46,026		298,353	298,353		199,535	199,535	98,818	98,818
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	43,217,173	30,300,424	8,949,412	3,967,337		30,300,424	30,300,424		20,284,013	20,284,013	10,016,411	10,016,411
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	3,714,521	2,865,493	849,028			2,865,493	2,865,493		2,865,493	2,865,493		
4		ED-AN	6,297,320	6,297,320				6,297,320	6,297,320		4,215,615	4,215,615	2,081,705	2,081,705
		ED-ID	0	0				0	0		0	0	0	0
		ED-WA	1,023,586	1,023,586				1,023,586	1,023,586		1,023,586	1,023,586		
8		GD-AA	87,798		60,611	27,187								
		GD-AN	0		0									
		GD-OR	20,339			20,339								
Total Miscellaneous IT Intangible Plt - 3031XX			54,480,834	40,579,469	9,886,502	4,014,863		3,889,079	36,690,390		40,579,469	3,889,079	24,561,648	28,450,727
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788	139,643	139,643
		GD-OR	0			0								
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		282,788	282,788	139,643	139,643
Total Amortization Expense			56,667,360	42,592,186	10,014,285	4,060,889		4,003,248	38,588,938		42,592,186	4,003,248	25,802,451	29,805,699

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(76,501,265)	(76,501,265)			(76,501,265)	(76,501,265)		(49,266,815)	(49,266,815)		(27,234,450)	(27,234,450)	
	Steam (ED-ID)	(94,267,805)	(94,267,805)		(94,267,805)	(94,267,805)	(94,267,805)				(94,267,805)	(94,267,805)	(94,267,805)	
	Steam (ED-WA)	(181,762,573)	(181,762,573)		(181,762,573)	(181,762,573)	(181,762,573)	(181,762,573)						
1	Hydro (ED-AN)	(182,277,661)	(182,277,661)			(182,277,661)	(182,277,661)		(117,386,814)	(117,386,814)		(64,890,847)	(64,890,847)	
1	Other (ED-AN)	(165,023,576)	(165,023,576)			(165,023,576)	(165,023,576)		(106,275,183)	(106,275,183)		(58,748,393)	(58,748,393)	
Total Electric Production		(699,832,880)	(699,832,880)		(276,030,378)	(423,802,502)	(699,832,880)		(181,762,573)	(272,928,812)	(454,691,385)	(94,267,805)	(150,873,690)	(245,141,495)
Electric Transmission														
1	ED-AN	(234,547,359)	(234,547,359)			(234,547,359)	(234,547,359)		(151,048,499)	(151,048,499)		(83,498,860)	(83,498,860)	
	ED-ID	(10,485,279)	(10,485,279)		(10,485,279)	(10,485,279)	(10,485,279)				(10,485,279)	(10,485,279)	(10,485,279)	
	ED-WA	(16,508,486)	(16,508,486)		(16,508,486)	(16,508,486)	(16,508,486)	(16,508,486)			(16,508,486)	(16,508,486)	(16,508,486)	
Total Electric Transmissic		(261,541,124)	(261,541,124)		(26,993,765)	(234,547,359)	(261,541,124)		(16,508,486)	(151,048,499)	(167,556,985)	(10,485,279)	(83,498,860)	(93,984,139)
Electric Distribution														
3	ED-AN	(460,010)	(460,010)			(460,010)	(460,010)		(298,441)	(298,441)		(161,569)	(161,569)	
	ED-ID	(270,818,307)	(270,818,307)		(270,818,307)	(270,818,307)	(270,818,307)				(270,818,307)	(270,818,307)	(270,818,307)	
	ED-WA	(444,309,241)	(444,309,241)		(444,309,241)	(444,309,241)	(444,309,241)	(444,309,241)			(444,309,241)	(444,309,241)	(444,309,241)	
Total Electric Distribution		(715,587,558)	(715,587,558)		(715,127,548)	(460,010)	(715,587,558)		(444,309,241)	(298,441)	(444,607,682)	(270,818,307)	(161,569)	(270,979,876)
Gas Underground Storage														
	GD-AN	(18,902,171)	(18,902,171)											
	GD-OR	(1,590,466)		(1,590,466)		(1,590,466)								
Total Gas Underground St		(20,492,637)		(18,902,171)		(1,590,466)								
Gas Distribution														
	GD-AN	(1,999,573)	(1,999,573)											
	GD-ID	(98,994,583)	(98,994,583)											
	GD-WA	(180,811,009)	(180,811,009)											
	GD-OR	(136,629,090)		(136,629,090)										
Total Gas Distribution		(418,434,255)		(281,805,165)		(136,629,090)								
General Plant														
4	ED-AN	(38,480,095)	(38,480,095)			(38,480,095)	(38,480,095)		(25,759,730)	(25,759,730)		(12,720,365)	(12,720,365)	
	ED-ID	(13,329,632)	(13,329,632)		(13,329,632)	(13,329,632)	(13,329,632)				(13,329,632)	(13,329,632)	(13,329,632)	
	ED-WA	(25,249,140)	(25,249,140)		(25,249,140)	(25,249,140)	(25,249,140)	(25,249,140)			(25,249,140)	(25,249,140)	(25,249,140)	
7,4	CD-AA	(95,779,769)	(67,153,112)	(19,834,074)	(8,792,583)	(67,153,112)	(67,153,112)		(44,954,308)	(44,954,308)		(22,198,804)	(22,198,804)	
9,4	CD-AN	(8,393,853)	(6,475,270)	(1,918,583)		(6,475,270)	(6,475,270)		(4,334,740)	(4,334,740)		(2,140,530)	(2,140,530)	
9	CD-ID	(7,404,580)	(5,712,115)	(1,692,465)		(5,712,115)	(5,712,115)				(5,712,115)	(5,712,115)	(5,712,115)	
9	CD-WA	(10,801,199)	(8,332,369)	(2,468,830)		(8,332,369)	(8,332,369)	(8,332,369)			(8,332,369)	(8,332,369)	(8,332,369)	
8	GD-AA	(2,421,185)		(1,671,465)	(749,720)									
	GD-AN	(3,828,393)		(3,828,393)										
	GD-ID	(2,440,266)		(2,440,266)										
	GD-WA	(12,095,843)		(12,095,843)										
	GD-OR	(5,582,416)		(5,582,416)										
Total General Plant		(225,806,371)	(164,731,733)	(45,949,919)	(15,124,719)	(52,623,256)	(112,108,477)	(164,731,733)	(33,581,509)	(75,048,778)	(108,630,287)	(19,041,747)	(37,059,699)	(56,101,446)
Total Accumulated Depr		(2,341,694,825)	(1,841,693,295)	(346,657,255)	(153,344,275)	(1,070,774,947)	(770,918,348)	(1,841,693,295)	(676,161,809)	(499,324,530)	(1,175,486,339)	(394,613,138)	(271,593,818)	(666,206,956)

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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	64.877%		35.123%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%		33.057%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(15,269,087)	(15,269,087)		(15,269,087)	(15,269,087)		(9,833,292)	(9,833,292)		(5,435,795)	(5,435,795)	
1	Misc Intangible Plt (3030)	ED-AN	(2,710,385)	(2,710,385)		(2,710,385)	(2,710,385)		(1,745,488)	(1,745,488)		(964,897)	(964,897)	
Total Production/Transmission			(17,979,472)	(17,979,472)		(17,979,472)	(17,979,472)		(11,578,780)	(11,578,780)		(6,400,692)	(6,400,692)	
Distribution														
	Franchises (302000)	ED-WA	(348,293)	(348,293)		(348,293)	(348,293)	(348,293)		(348,293)				
	Misc Intangible Plt (3030)	ED-WA	(63,693)	(63,693)		(63,693)	(63,693)	(63,693)		(63,693)				
Total Distribution			(411,986)	(411,986)		(411,986)	(411,986)	(411,986)		(411,986)				
General Plant - 303000														
7,4		CD-AA	(4,862,942)	(3,409,506)	(1,007,018)	(446,418)	(3,409,506)	(3,409,506)		(2,282,426)	(2,282,426)	(1,127,080)	(1,127,080)	
9,1		CD-AN	(141,359)	(109,048)	(32,311)		(109,048)	(109,048)		(70,227)	(70,227)	(38,821)	(38,821)	
		GD-ID	(153,885)		(153,885)									
		GD-WA	(305,242)		(305,242)									
		GD-OR	(125,635)			(125,635)								
Total General Plant - 303000			(5,589,063)	(3,518,554)	(1,498,456)	(572,053)	(3,518,554)	(3,518,554)		(2,352,653)	(2,352,653)	(1,165,901)	(1,165,901)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(142,160,541)	(99,671,597)	(29,438,606)	(13,050,338)	(99,671,597)	(99,671,597)		(66,723,158)	(66,723,158)	(32,948,439)	(32,948,439)	
9,4		CD-AN	(346,528)	(267,322)	(79,206)		(267,322)	(267,322)		(178,953)	(178,953)	(88,369)	(88,369)	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	(13,996,062)	(10,796,982)	(3,199,080)		(10,796,982)	(10,796,982)	(10,796,982)			0	0	
4		ED-AN	(12,610,407)	(12,610,407)			(12,610,407)	(12,610,407)		(8,441,785)	(8,441,785)	(4,168,622)	(4,168,622)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(1,635,380)	(1,635,380)			(1,635,380)	(1,635,380)	(1,635,380)					
8		GD-AA	(223,297)		(154,153)	(69,144)								
		GD-AN	0		0									
		GD-OR	(3,717)			(3,717)								
Total Misc IT Intangible Plant - 3031XX			(170,975,932)	(124,981,688)	(32,871,045)	(13,123,199)	(12,432,362)	(112,549,326)	(124,981,688)	(12,432,362)	(75,343,896)	(87,776,258)	0	(37,205,430)
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(983,792)	(983,792)			(983,792)	(983,792)		(658,580)	(658,580)	(325,212)	(325,212)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0					0	0			
		GD-OR	0		0					0	0			
Total General Plant - 390200, 396200			(983,792)	(983,792)	0	0	0	(983,792)	(983,792)	0	(658,580)	(658,580)	0	(325,212)
Total Accumulated Amortization			(195,940,245)	(147,875,492)	(34,369,501)	(13,695,252)	(12,844,348)	(135,031,144)	(147,875,492)	(12,844,348)	(89,933,909)	(102,778,257)	0	(45,097,235)

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,031,698	683,549	337,288	546,476	1,567,313	202,531	99,936	161,918	464,385	0	0	0
	TOTAL ACCOUNT	18,754,506	805,769	699,567	9,305,419	10,810,755	3,273,548	99,936	2,630,438	6,003,922	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,353,281	8,320,801	2,893,196	9,139,284	20,353,281	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,037,450	0	0	0	0	25,037,450	0	0	25,037,450	0	0	0
99	GD-OR / AS	4,241,213	0	0	0	0	0	0	0	4,241,213	0	4,241,213	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,357,052	0	0	90,694,817	90,694,817	0	0	26,787,258	26,787,258	0	11,874,977	11,874,977
9	CD-WA / ID / AN	30,665,619	9,381,587	6,033,232	8,241,559	23,656,378	2,779,707	1,787,610	2,441,924	7,009,241	0	0	0
	TOTAL ACCOUNT	209,654,615	17,702,388	8,926,428	108,075,660	134,704,476	27,817,157	1,787,610	29,229,182	58,833,949	4,241,213	11,874,977	16,116,190
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,722,046	734,611	7,798	1,979,637	2,722,046	0	0	0	0	0	0	0
99	GD-WA / ID / AN	190,834	0	0	0	0	190,834	0	0	190,834	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	277,536	0	0	0	0	0	0	191,597	191,597	0	85,939	85,939
7	CD-AA	70,296,322	0	0	49,286,158	49,286,158	0	0	14,556,962	14,556,962	0	6,453,202	6,453,202
9	CD-WA / ID / AN	5,749,864	4,180,488	7,622	247,508	4,435,618	1,238,653	2,258	73,335	1,314,246	0	0	0
	TOTAL ACCOUNT	79,248,711	4,915,099	15,420	51,513,303	56,443,822	1,429,487	2,258	14,821,894	16,253,639	12,109	6,539,141	6,551,250
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,748,858	25,768,397	11,899,571	21,080,890	58,748,858	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,992,442	0	0	0	0	9,998,834	3,344,913	2,648,695	15,992,442	0	0	0
99	GD-OR / AS	4,759,568	0	0	0	0	0	0	0	4,759,568	0	4,759,568	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,566,279	0	0	5,304,870	5,304,870	0	0	1,566,825	1,566,825	0	694,584	694,584
9	CD-WA / ID / AN	7,087,589	1,631,186	866,656	2,969,737	5,467,579	483,310	256,785	879,915	1,620,010	0	0	0
	TOTAL ACCOUNT	94,251,923	27,399,583	12,766,227	29,355,497	69,521,307	10,482,144	3,601,698	5,162,528	19,246,370	4,759,568	724,678	5,484,246

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	222,353	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,404,776	358,334	193,637	3,617,435	4,169,406	106,172	57,374	1,071,824	1,235,370	0	0	0	
		TOTAL ACCOUNT	6,133,227	417,200	193,637	4,040,132	4,650,969	328,525	57,374	1,074,417	1,460,316	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,774,257	1,278,868	398,879	6,096,510	7,774,257	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,527,256	0	0	0	3,527,256	2,625,519	403,459	498,278	3,527,256	0	0	0	
99		GD-OR / AS	1,013,592	0	0	0	0	0	0	0	0	1,013,592	0	1,013,592	
8		GD-AA	5,718,191	0	0	0	0	0	0	3,947,553	3,947,553	0	1,770,638	1,770,638	
7		CD-AA	15,275,107	0	0	10,709,683	10,709,683	0	0	3,163,169	3,163,169	0	1,402,255	1,402,255	
9		CD-WA / ID / AN	2,015,823	19,987	748,081	786,998	1,555,066	5,922	221,652	233,183	460,757	0	0	0	
		TOTAL ACCOUNT	35,324,226	1,298,855	1,146,960	17,593,191	20,039,006	2,631,441	625,111	7,842,183	11,098,735	1,013,592	3,172,893	4,186,485	
	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	3,157,195	399,968	15,791	2,741,436	3,157,195	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	201,170	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	1,483,011	0	0	1,039,769	1,039,769	0	0	307,102	307,102	0	136,140	136,140	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,092,485	399,968	15,791	3,781,205	4,196,964	106,253	0	562,541	668,794	18,586	208,141	226,727	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,909,456	13,224,149	8,518,837	7,166,470	28,909,456	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,131,333	0	0	0	4,131,333	2,508,958	801,786	820,589	4,131,333	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,461,710	250,008	389,745	487,854	1,127,607	74,076	115,479	144,548	334,103	0	0	0	
		TOTAL ACCOUNT	35,074,811	13,474,157	8,908,582	8,024,851	30,407,590	2,583,034	917,265	1,074,574	4,574,873	43,834	48,514	92,348	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	47,470,941	12,768,163	6,544,667	28,158,111	47,470,941	0	0	0	0	0	0	0
99	GD-WA / ID / AN	895,558	0	0	0	0	602,057	290,332	3,169	895,558	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	89,517,247	0	0	62,762,332	62,762,332	0	0	18,537,232	18,537,232	0	8,217,683	8,217,683
9	CD-WA/ ID / AN	18,848,101	10,099,552	2,861,499	1,578,939	14,539,990	2,992,436	847,845	467,830	4,308,111	0	0	0
	TOTAL ACCOUNT	157,729,771	22,867,715	9,406,166	92,499,382	124,773,263	3,594,493	1,138,177	19,176,192	23,908,862	754,626	8,293,020	9,047,646
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	284,390	0	6,846	277,544	284,390	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	556	0	0	0	0	0	0	384	384	0	172	172
7	CD-AA	733,692	0	0	514,406	514,406	0	0	151,933	151,933	0	67,353	67,353
9	CD-WA/ ID / AN	14,133	0	6,614	4,288	10,902	0	1,960	1,271	3,231	0	0	0
	TOTAL ACCOUNT	1,041,863	0	13,460	796,238	809,698	0	1,960	153,588	155,548	9,092	67,525	76,617
	TOTAL GENERAL PLANT	642,422,925	89,280,734	42,092,238	325,101,665	456,474,637	52,246,082	8,231,389	81,727,537	142,205,008	11,718,929	32,024,351	43,743,280

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,977,119	319,716	0	11,657,403	11,977,119	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,613,732	319,716	0	16,169,819	16,489,535	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	25,418,195	3,318,270	0	22,099,925	25,418,195	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	101,418	0	0	0	0	0	0	0	0	101,418	0	
8		GD-AA	440,765	0	0	0	0	0	0	304,282	304,282	0	136,483	
7		CD-AA	134,431,883	0	0	94,252,882	94,252,882	0	0	27,838,154	27,838,154	0	12,340,847	
9		CD-WA / ID / AN	776,411	133,698	0	465,249	598,947	39,614	0	137,850	177,464	0	0	
		TOTAL ACCOUNT	161,168,672	3,451,968	0	116,818,056	120,270,024	39,614	0	28,280,286	28,319,900	101,418	12,477,330	12,578,748
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,805,901	0	0	2,805,901	2,805,901	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	14,559,968	0	0	10,208,285	10,208,285	0	0	3,015,078	3,015,078	0	1,336,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	17,365,869	0	0	13,014,186	13,014,186	0	0	3,015,078	3,015,078	0	1,336,605	1,336,605
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	6,923,430	0	0	6,923,430	6,923,430	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,923,430	0	0	6,923,430	6,923,430	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
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	691,495	0	0	484,821	484,821	0	0	143,195	143,195	0	63,479	63,479
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	21,054,452	16,115,342	0	484,821	16,600,163	4,247,615	0	143,195	4,390,810	0	63,479	63,479
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	104,092	0	0	104,092	104,092	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	10,585,777	0	0	7,421,900	7,421,900	0	0	2,192,103	2,192,103	0	971,774	971,774
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	10,689,869	0	0	7,525,992	7,525,992	0	0	2,192,103	2,192,103	0	971,774	971,774
	TOTAL		365,169,371	19,887,026	0	250,226,283	270,113,309	5,309,823	771,517	61,335,903	67,417,243	527,369	27,111,450	27,638,819

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-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: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(75,598,310)	(53,003,487)	(15,654,898)	(6,939,925)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(838,019)	(646,473)	(191,546)	0
7	282919	CD-AA	(4,427,110)	(3,103,935)	(916,766)	(406,409)
7	283750	CD-AA	366,098	256,678	75,812	33,608
		Total	<u>(80,497,341)</u>	<u>(56,497,217)</u>	<u>(16,687,398)</u>	<u>(7,312,726)</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 January 31, 2023
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,775,344	5,775,344	0	0	0	0	5,775,344
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	445	445	0	0	0	0	445
7/4	154550 Supply Chain Average Cost Variance	0	0	(342)	(342)	0	0	0	0	(342)
7/4	154560 Supply Chain Invoice Price Variance	0	0	51	51	0	0	0	0	51
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	86,741,675	40,612,971	0	127,354,646	82,404,298	37,425,531	4,337,377	3,187,440	0
TOTAL		86,741,675	40,612,971	5,775,498	133,130,144	82,404,298	37,425,531	4,337,377	3,187,440	5,775,498

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%