

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended February 28, 2023 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,981,308	7,696,560	5,284,748
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,981,308	7,696,560	5,284,748
E-APL	Electric Net Rate Base	3,211,256,190	2,144,602,960	1,066,653,230
	RATE OF RETURN	0.404%	0.359%	0.495%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended February 28, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	2-01-2023 thru 02-28-2023	411,093 100.000%	267,747 65.131%	143,346 34.869%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2023 thru 02-28-2023	2,560,861 100.000%	1,750,674 68.363%	810,187 31.637%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended February 28, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES

For Month Ended February 28, 2023
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended February 28, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	01-01-2023 thru 02-28-2023	1,508,770,283	1,033,183,609	475,586,674	
		Percent		100.000%	68.479%	31.521%	
11		Book Depreciation	2-01-2023 thru 02-28-2023	12,482,590	8,300,581	4,182,009	
		Percent		100.000%	66.497%	33.503%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended February 28, 2023
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	01-01-2023 thru 02-28-2023	3,585,120,570 100.000%	2,383,735,354 66.490%	1,201,385,216 33.510%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2023 thru 02-28-2023	293,368,285 100.000%	199,015,649 67.838%	94,352,636 32.162%
14		Net Allocated Schedule M's - AMA Percent	2-01-2023 thru 02-28-2023	-13,137,287 100.000%	-8,807,523 67.042%	-4,329,764 32.958%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 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	39,439,414	0	39,439,414	26,697,167	0	26,697,167	12,742,247	0	12,742,247
99	442200	Commercial - Firm & Int.	22,860,868	0	22,860,868	16,189,934	0	16,189,934	6,670,934	0	6,670,934
1	442300	Industrial	6,046,010	0	6,046,010	2,527,448	0	2,527,448	3,518,562	0	3,518,562
99	444000	Public Street & Highway Lighting	501,999	0	501,999	336,970	0	336,970	165,029	0	165,029
99	448000	Interdepartmental Revenue	148,902	0	148,902	125,470	0	125,470	23,432	0	23,432
99	499XXX	Unbilled Revenue	4,533,278	0	4,533,278	3,124,879	0	3,124,879	1,408,399	0	1,408,399
		TOTAL SALES TO ULTIMATE CUSTOMERS	73,530,471	0	73,530,471	49,001,868	0	49,001,868	24,528,603	0	24,528,603
1	447XXX	Sales for Resale	0	10,218,012	10,218,012	0	6,580,400	6,580,400	0	3,637,612	3,637,612
		TOTAL SALES OF ELECTRICITY	73,530,471	10,218,012	83,748,483	49,001,868	6,580,400	55,582,268	24,528,603	3,637,612	28,166,215
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	12,052	0	12,052	3,630	0	3,630	8,422	0	8,422
1	453000	Sales of Water & Water Power	0	35,251	35,251	0	22,702	22,702	0	12,549	12,549
1	454000	Rent from Electric Property	280,040	12,831	292,871	157,186	8,263	165,449	122,854	4,568	127,422
1	454100	Rent from Trnsmission Joint Use	2,395	0	2,395	998	0	998	1,397	0	1,397
1	456XXX	Other Electric Revenues	(554,435)	(877,935)	(1,432,370)	14,685	(565,390)	(550,705)	(569,120)	(312,545)	(881,665)
		TOTAL OTHER OPERATING REVENUE	(259,948)	(829,853)	(1,089,801)	176,499	(534,425)	(357,926)	(436,447)	(295,428)	(731,875)
		TOTAL ELECTRIC REVENUE	73,270,523	9,388,159	82,658,682	49,178,367	6,045,975	55,224,342	24,092,156	3,342,184	27,434,340

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 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	11,050	11,050	0	7,116	7,116	0	3,934	3,934
1	501XXX	Fuel	0	4,190,629	4,190,629	0	2,698,765	2,698,765	0	1,491,864	1,491,864
1	502000	Steam Expense	0	319,320	319,320	0	205,642	205,642	0	113,678	113,678
1	505000	Electric Expense	0	18,957	18,957	0	12,208	12,208	0	6,749	6,749
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	742,310	742,310	0	478,048	478,048	0	264,262	264,262
1	507000	Rent	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
1	510000	Supervision & Engineering	0	46,230	46,230	0	29,772	29,772	0	16,458	16,458
1	511000	Structures	0	49,750	49,750	0	32,039	32,039	0	17,711	17,711
1	512000	Boiler Plant	0	616,635	616,635	0	397,113	397,113	0	219,522	219,522
1	513000	Electric Plant	0	70,191	70,191	0	45,203	45,203	0	24,988	24,988
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	176,455	176,455	0	113,637	113,637	0	62,818	62,818
		TOTAL STEAM POWER GENERATION EXP	0	6,241,527	6,241,527	0	4,019,543	4,019,543	0	2,221,984	2,221,984
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	159,022	159,022	0	102,410	102,410	0	56,612	56,612
1	536000	Water for Power	0	95,117	95,117	0	61,255	61,255	0	33,862	33,862
1	537000	Hydraulic Expense	396,424	304,866	701,290	260,173	196,334	456,507	136,251	108,532	244,783
1	538000	Electric Expense	0	501,018	501,018	0	322,656	322,656	0	178,362	178,362
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	179,370	179,370	0	115,514	115,514	0	63,856	63,856
1	540000	Rent	0	136,056	136,056	0	87,620	87,620	0	48,436	48,436
1	540100	MT Trust Funds Land Settlement Rents	520,250	0	520,250	335,041	0	335,041	185,209	0	185,209
		MAINTENANCE									
1	541000	Supervision & Engineering	0	81,500	81,500	0	52,486	52,486	0	29,014	29,014
1	542000	Structures	0	31,837	31,837	0	20,503	20,503	0	11,334	11,334
1	543000	Reservoirs, Dams, & Waterways	0	28,905	28,905	0	18,615	18,615	0	10,290	10,290
1	544000	Electric Plant	0	222,107	222,107	0	143,037	143,037	0	79,070	79,070
1	545000	Miscellaneous Hydraulic Plant	0	84,542	84,542	0	54,445	54,445	0	30,097	30,097
		TOTAL HYDRO POWER GENERATION EXP	916,674	1,824,340	2,741,014	595,214	1,174,875	1,770,089	321,460	649,465	970,925
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	27,756	27,756	0	17,875	17,875	0	9,881	9,881
1	547XXX	Fuel	0	12,386,157	12,386,157	0	7,976,685	7,976,685	0	4,409,472	4,409,472
1	548000	Generation Expense	0	172,090	172,090	0	110,826	110,826	0	61,264	61,264
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(386,174)	(386,174)	0	(248,696)	(248,696)	0	(137,478)	(137,478)
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
		MAINTENANCE									
1	551000	Supervision & Engineering	0	62,320	62,320	0	40,134	40,134	0	22,186	22,186
1	552000	Structures	0	10,386	10,386	0	6,689	6,689	0	3,697	3,697
1	553000	Generating & Electric Equipment	0	77,671	77,671	0	50,020	50,020	0	27,651	27,651
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	250,244	250,244	0	161,157	161,157	0	89,087	89,087
		TOTAL OTHER POWER GENERATION EXP	0	12,606,801	12,606,801	0	8,118,780	8,118,780	0	4,488,021	4,488,021

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 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	889,473	14,451,616	15,341,089	0	9,306,842	9,306,842	889,473	5,144,774	6,034,247
1	556000	System Control & Load Dispatching	0	48,803	48,803	0	31,429	31,429	0	17,374	17,374
E-557	557XXX	Other Expense	(7,561,955)	2,445,560	(5,116,395)	(4,263,513)	1,574,940	(2,688,573)	(3,298,442)	870,620	(2,427,822)
TOTAL OTHER POWER SUPPLY EXPENSE			(6,672,482)	16,945,979	10,273,497	(4,263,513)	10,913,211	6,649,698	(2,408,969)	6,032,768	3,623,799
TOTAL PRODUCTION OPERATING EXP			(5,755,808)	37,618,647	31,862,839	(3,668,299)	24,226,409	20,558,110	(2,087,509)	13,392,238	11,304,729
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	147,500	147,500	0	94,990	94,990	0	52,510	52,510
1	561000	Load Dispatching	0	282,015	282,015	0	181,618	181,618	0	100,397	100,397
1	562000	Station Expense	0	29,265	29,265	0	18,847	18,847	0	10,418	10,418
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	12,062	12,062	0	7,768	7,768	0	4,294	4,294
1	565XXX	Transmission of Electricity by Others	0	1,719,901	1,719,901	0	1,107,616	1,107,616	0	612,285	612,285
1	566000	Miscellaneous Transmission Expense	0	174,514	174,514	0	112,387	112,387	0	62,127	62,127
1	567000	Rent	0	7,202	7,202	0	4,638	4,638	0	2,564	2,564
MAINTENANCE											
1	568000	Supervision & Engineering	0	36,533	36,533	0	23,527	23,527	0	13,006	13,006
1	569000	Structures	(30)	42,297	42,267	0	27,239	27,239	(30)	15,058	15,028
1	570000	Station Equipment	0	70,401	70,401	0	45,338	45,338	0	25,063	25,063
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	387	40,921	41,308	0	26,353	26,353	387	14,568	14,955
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(30)	3,890	3,860	0	2,505	2,505	(30)	1,385	1,355
TOTAL TRANSMISSION OPERATING EXP			327	2,566,501	2,566,828	0	1,652,826	1,652,826	327	913,675	914,002

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,329,141	2,643,653	3,972,794	965,441	1,702,513	2,667,954	363,700	941,140	1,304,840
E-DEPX		Depreciation Expense-Transmission	66,549	1,642,538	1,709,087	43,495	1,057,794	1,101,289	23,054	584,744	607,798
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,317	98,317	0	63,316	63,316	0	35,001	35,001
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	171,106	0	171,106	89,694	0	89,694	81,412	0	81,412
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,756	1,756	0	971	971
99	407360	Amortization of CS2 & COLSTRIP O&M	83,821	0	83,821	0	0	0	83,821	0	83,821
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,446	47,446	0	26,228	26,228
99	407395	Optional Renewable Power Revenue Offset	22,084	0	22,084	14,820	0	14,820	7,264	0	7,264
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(241,718)	0	(241,718)	(122,834)	0	(122,834)	(118,884)	0	(118,884)
99	407434	EIM Deferred O&M	(49,912)	0	(49,912)	0	0	0	(49,912)	0	(49,912)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,422,356)	0	(1,422,356)	(935,997)	0	(935,997)	(486,359)	0	(486,359)
99	407451	Deferral CEIP	(13)	0	(13)	(13)	0	(13)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,079)	0	(1,079)	0	0	0	(1,079)	0	(1,079)
99	407494	Amortization of Schedule 98 REC Rev	22,541	0	22,541	22,541	0	22,541	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(452)	(452)	0	(250)	(250)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,828,153	1,828,153	0	1,177,330	1,177,330	0	650,823	650,823
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(260,531)	6,305,026	6,044,495	(92,768)	4,060,436	3,967,668	(167,763)	2,244,590	2,076,827
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(6,016,012)	46,490,174	40,474,162	(3,761,067)	29,939,671	26,178,604	(2,254,945)	16,550,503	14,295,558

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	53,845	213,219	267,064	43,435	145,763	189,198	10,410	67,456	77,866
3	582000	Station Expense	69,760	27,894	97,654	41,888	19,069	60,957	27,872	8,825	36,697
3	583000	Overhead Line Expense	174,984	107,810	282,794	129,978	73,702	203,680	45,006	34,108	79,114
3	584000	Underground Line Expense	113,406	0	113,406	74,012	0	74,012	39,394	0	39,394
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	(396)	0	(396)	(396)	0	(396)	0	0	0
3	586000	Meter Expense	152,821	2,307	155,128	135,032	1,577	136,609	17,789	730	18,519
3	587000	Customer Installations Expense	74,454	118	74,572	48,450	81	48,531	26,004	37	26,041
3	588000	Miscellaneous Distribution Expense	468,935	404,195	873,130	347,290	276,320	623,610	121,645	127,875	249,520
3	589000	Rent	0	21,457	21,457	0	14,669	14,669	0	6,788	6,788
		MAINTENANCE:									
3	590000	Supervision & Engineering	11,593	61,438	73,031	9,886	42,001	51,887	1,707	19,437	21,144
3	591000	Structures	18,718	443	19,161	7,840	303	8,143	10,878	140	11,018
3	592000	Station Equipment	50,071	24,290	74,361	34,665	16,605	51,270	15,406	7,685	23,091
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,225,710	(182)	1,225,528	742,392	(124)	742,268	483,318	(58)	483,260
3	594000	Underground Lines	46,382	0	46,382	41,041	0	41,041	5,341	0	5,341
3	595000	Line Transformers	79,268	0	79,268	79,104	0	79,104	164	0	164
3	596000	Street Light & Signal System Maintenance Exp	6,152	0	6,152	4,871	0	4,871	1,281	0	1,281
3	597000	Meters	2,798	0	2,798	2,081	0	2,081	717	0	717
3	598000	Miscellaneous Distribution Expense	12,364	12,407	24,771	9,106	8,482	17,588	3,258	3,925	7,183
		TOTAL DISTRIBUTION OPERATING EXP	2,560,865	875,396	3,436,261	1,750,675	598,448	2,349,123	810,190	276,948	1,087,138
E-DEPX		Depreciation Expense-Distribution	4,902,232	7,116	4,909,348	3,223,002	4,865	3,227,867	1,679,230	2,251	1,681,481
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,632	0	9,632	9,632	0	9,632	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,539,448	0	4,539,448	4,032,361	0	4,032,361	507,087	0	507,087
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,451,312	7,116	9,458,428	7,264,995	4,865	7,269,860	2,186,317	2,251	2,188,568
		TOTAL DISTRIBUTION EXPENSES	12,012,177	882,512	12,894,689	9,015,670	603,313	9,618,983	2,996,507	279,199	3,275,706

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	11,738	11,738	0	7,645	7,645	0	4,093	4,093
2	902000	Meter Reading Expenses	35,123	6,874	41,997	27,869	4,477	32,346	7,254	2,397	9,651
2	903XXX	Customer Records & Collection Expenses	92,334	586,905	679,239	39,636	382,257	421,893	52,698	204,648	257,346
2	904000	Uncollectible Accounts	59,258	0	59,258	57,935	0	57,935	1,323	0	1,323
2	905000	Misc Customer Accounts	0	895	895	0	583	583	0	312	312
		TOTAL CUSTOMER ACCOUNTS EXPENSES	186,715	606,412	793,127	125,440	394,962	520,402	61,275	211,450	272,725
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,610,348	17,206	2,627,554	1,948,669	11,206	1,959,875	661,679	6,000	667,679
2	909000	Advertising	4,535	6,562	11,097	3,416	4,274	7,690	1,119	2,288	3,407
2	910000	Misc Customer Service & Info Exp	0	2,025	2,025	0	1,319	1,319	0	706	706
		TOTAL CUSTOMER SERVICE & INFO EXP	2,614,883	25,793	2,640,676	1,952,085	16,799	1,968,884	662,798	8,994	671,792
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	259	0	259	259	0	259	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	259	0	259	259	0	259	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	47,178	2,582,872	2,630,050	34,489	1,729,052	1,763,541	12,689	853,820	866,509
4	921000	Office Supplies & Expenses	158	306,685	306,843	160	205,304	205,464	(2)	101,381	101,379
4	922000	Admin Exp Transferred--Credit	0	(7,659)	(7,659)	0	(5,127)	(5,127)	0	(2,532)	(2,532)
4	923000	Outside Services Employed	82,123	1,109,082	1,191,205	68,292	742,453	810,745	13,831	366,629	380,460
4	924000	Property Insurance Premium	0	227,818	227,818	0	152,508	152,508	0	75,310	75,310
4	925XXX	Injuries and Damages	303,668	483,262	786,930	202,343	323,510	525,853	101,325	159,752	261,077
4	926XXX	Employee Pensions and Benefits	241,229	1,699,322	1,940,551	172,715	1,137,577	1,310,292	68,514	561,745	630,259
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	263,703	334,218	597,921	210,493	215,236	425,729	53,210	118,982	172,192
4	930000	Miscellaneous General Expenses	2,416	205,187	207,603	854	137,358	138,212	1,562	67,829	69,391
4	931000	Rents	700	59,879	60,579	0	40,085	40,085	700	19,794	20,494
4	935000	Maintenance of General Plant	171,814	1,049,433	1,221,247	119,011	702,522	821,533	52,803	346,911	399,714
		TOTAL ADMIN & GEN OPERATING EXP	1,113,089	8,050,099	9,163,188	808,357	5,380,478	6,188,835	304,732	2,669,621	2,974,353

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended February 28, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	338,183	1,553,177	1,891,360	263,728	1,039,743	1,303,471	74,455	513,434	587,889
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	16,628	16,628	0	8,235	8,235
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	339,209	3,270,542	3,609,751	339,209	2,189,399	2,528,608	0	1,081,143	1,081,143
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,566	23,566	0	11,637	11,637
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	28,948	144,780	173,728	23,911	96,264	120,175	5,037	48,516	53,553
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	(33,622)	0	(33,622)	(33,622)	0	(33,622)	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(205,624)	0	(205,624)	(205,624)	0	(205,624)	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	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	509,630	0	509,630	566,267	0	566,267	(56,637)	0	(56,637)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
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	80,683	754,724	835,407	57,562	505,235	562,797	23,121	249,489	272,610
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,416,388	5,783,289	7,199,677	1,362,318	3,870,835	5,233,153	54,070	1,912,454	1,966,524
		TOTAL ADMIN & GENERAL EXPENSES	2,529,477	13,833,388	16,362,865	2,170,675	9,251,313	11,421,988	358,802	4,582,075	4,940,877
		TOTAL EXPENSES BEFORE FIT	11,327,499	61,838,279	73,165,778	9,503,062	40,206,058	49,709,120	1,824,437	21,632,221	23,456,658
		NET OPERATING INCOME (LOSS) BEFORE FIT			9,492,904			5,515,222			3,977,682
E-FIT		FEDERAL INCOME TAX			(2,095,917)			(1,479,875)			(616,042)
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,352,088)			(675,446)			(676,642)
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			12,981,308			7,696,560			5,284,748

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.131%	34.869%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.363%	31.637%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Month Ended February 28, 2023
Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	16,480	64,008	80,488	15,780	41,221	57,001	700	22,787	23,487
1	456010	Other Electric Rev-Financial	0	(8,018,745)	(8,018,745)	0	(5,164,072)	(5,164,072)	0	(2,854,673)	(2,854,673)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,359,199	2,359,199	0	1,519,324	1,519,324	0	839,875	839,875
1	456016	Other Electric Rev-Resource Opt	0	897,500	897,500	0	577,990	577,990	0	319,510	319,510
1	456017	Other Electric Rev-Non Resource	0	10,064	10,064	0	6,481	6,481	0	3,583	3,583
1	456018	Other Electric Rev-Extraction	0	34,303	34,303	0	22,091	22,091	0	12,212	12,212
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	88,550	88,550	(13,750)	48,950	35,200
1	456050	Other Electric Rev-Attachment Fees	27,302	0	27,302	17,621	0	17,621	9,681	0	9,681
1	456100	Transmission Revenue of Others	0	2,271,058	2,271,058	0	1,462,561	1,462,561	0	808,497	808,497
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,588	49,588	0	27,412	27,412
1	456130	Ancillary Services Revenue	0	122,335	122,335	0	78,784	78,784	0	43,551	43,551
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(1,948,439)	0	(1,948,439)	(694,147)	0	(694,147)	(1,254,292)	0	(1,254,292)
1	456329	Amortization Res Decoupling Deferral	1,063,612	0	1,063,612	534,275	0	534,275	529,337	0	529,337
1	456338	Non-res Decoupling Deferred Rev	421,635	0	421,635	332,988	0	332,988	88,647	0	88,647
1	456339	Amortization Non-res Decoupling	(170,123)	0	(170,123)	(202,546)	0	(202,546)	32,423	0	32,423
1	456380	Other Electric Revenue-Clearwater	32,901	0	32,901	0	0	0	32,901	0	32,901
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,501	95,501	0	52,793	52,793
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(44,600)	(44,600)	0	(28,722)	(28,722)	0	(15,878)	(15,878)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	44,600	44,600	0	28,722	28,722	0	15,878	15,878
1	456730	Other Elec Rev-Intraco Thermal	0	1,019,550	1,019,550	0	656,590	656,590	0	362,960	362,960
TOTAL ACCOUNT 456			(554,435)	(877,934)	(1,432,369)	14,685	(565,391)	(550,706)	(569,120)	(312,543)	(881,663)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended February 28, 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	14,235,417	14,235,417	0	9,167,609	9,167,609	0	5,067,808	5,067,808
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	83,630	83,630	0	53,858	53,858	0	29,772	29,772
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	889,473	0	889,473	0	0	0	889,473	0	889,473
1	555550	Non Monetary - Exchange Power	0	(63,910)	(63,910)	0	(41,158)	(41,158)	0	(22,752)	(22,752)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	188,000	188,000	0	121,072	121,072	0	66,928	66,928
1	555710	Intercompany Purchase	0	122,335	122,335	0	78,784	78,784	0	43,551	43,551
1	555740	Purchased Power - EIM	0	(113,856)	(113,856)	0	(73,323)	(73,323)	0	(40,533)	(40,533)
TOTAL ACCOUNT 555			889,473	14,451,616	15,341,089	0	9,306,842	9,306,842	889,473	5,144,774	6,034,247

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,464	441,294	443,758	2,464	284,193	286,657	0	157,101	157,101
1	557010	Other Power Supply Expense - Financial	0	(37,226)	(37,226)	0	(23,974)	(23,974)	0	(13,252)	(13,252)
1	557018	Merchandise Processing Fee	0	3,321	3,321	0	2,139	2,139	0	1,182	1,182
1	557150	Fuel - Economic Dispatch	0	1,400,792	1,400,792	0	902,110	902,110	0	498,682	498,682
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(22,011)	0	(22,011)	0	0	0	(22,011)	0	(22,011)
1	557165	Other Resource Costs-CAISO Charges	0	100,152	100,152	0	64,498	64,498	0	35,654	35,654
1	557170	Broker Fees - Power	0	92,581	92,581	0	59,622	59,622	0	32,959	32,959
1	557171	REC Broker Fees	0	3,790	3,790	0	2,441	2,441	0	1,349	1,349
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	90,957	0	90,957	90,957	0	90,957	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(4,722,187)	0	(4,722,187)	(4,722,187)	0	(4,722,187)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	581,588	0	581,588	581,588	0	581,588	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(257,793)	0	(257,793)	(257,793)	0	(257,793)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(3,690,075)	0	(3,690,075)	0	0	0	(3,690,075)	0	(3,690,075)
99	557390	Idaho PCA Amortization	386,879	0	386,879	0	0	0	386,879	0	386,879
1	557395	Optional Renewable Power Expense Offset	0	84	84	0	54	54	0	30	30
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	789,550	789,550	0	508,470	508,470	0	281,080	281,080
1	557711	Turbine Gas Bookout Offset	0	(789,550)	(789,550)	0	(508,470)	(508,470)	0	(281,080)	(281,080)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	440,772	440,772	0	283,857	283,857	0	156,915	156,915
TOTAL ACCOUNT 557			(7,561,955)	2,445,560	(5,116,395)	(4,263,513)	1,574,940	(2,688,573)	(3,298,442)	870,620	(2,427,822)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended February 28, 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	65,432	17,206	82,638	57,290	11,206	68,496	8,142	6,000	14,142
99	908600	Public Purpose Tariff Rider Expense Offset	2,734,016	0	2,734,016	2,048,657	0	2,048,657	685,359	0	685,359
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(189,100)	0	(189,100)	(157,278)	0	(157,278)	(31,822)	0	(31,822)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,610,348	17,206	2,627,554	1,948,669	11,206	1,959,875	661,679	6,000	667,679

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.131%	34.869%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended February 28, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.11%	55.11%
2	Cost of Debt		4.629%	4.633%
	Total Weighted Cost		2.551%	2.553%
E-APL	Net Rate Base	3,211,256,190	2,144,602,960	1,066,653,230
	Interest Deduction for FIT Calculation	81,940,479	54,708,822	27,231,657
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	82,658,682	55,224,342	27,434,340
E-OPS	Less: Operating & Maintenance Expense	50,463,178	33,238,439	17,224,739
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,499,592	10,698,193	4,801,399
E-OTX	Less: Taxes Other than FIT	7,203,008	5,772,488	1,430,520
	Net Operating Income Before FIT	9,492,904	5,515,222	3,977,682
E-INT	Less: Monthly Interest Expense	6,828,374	4,559,069	2,269,305
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(12,642,877)	(8,003,177)	(4,639,700)
	Taxable Net Operating Income	(9,980,556)	(7,047,024)	(2,933,532)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,095,917)	(1,479,875)	(616,042)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(2,095,917)	(1,479,875)	(616,042)
E-DTE	Deferred FIT	1,979,172	1,253,749	725,423
E-DTE	Customer Tax Credit Amortization	(3,331,260)	(1,929,195)	(1,402,065)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(3,488,404)	(2,181,338)	(1,307,066)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,984,947	9,275,407	16,260,354	4,844,507	6,097,823	10,942,330	2,140,440	3,177,584	5,318,024
12	997001 Contributions In Aid of Construction	0	783,333	783,333	0	520,838	520,838	0	262,495	262,495
12	997002 Injuries and Damages	0	(401,462)	(401,462)	0	(266,932)	(266,932)	0	(134,530)	(134,530)
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(28,183)	(28,183)	0	(18,739)	(18,739)	0	(9,444)	(9,444)
99	997007 Idaho PCA	(3,353,108)	0	(3,353,108)	0	0	0	(3,353,108)	0	(3,353,108)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	28,209	28,209	0	18,756	18,756	0	9,453	9,453
99	997018 DSM Tariff Rider	281,264	(351,439)	(70,175)	(53,395)	(233,672)	(287,067)	334,659	(117,767)	216,892
12	997020 FAS87 Current Pension Accrual	0	(115,201)	(115,201)	0	(76,597)	(76,597)	0	(38,604)	(38,604)
12	997027 Uncollectibles	(292,134)	(145,780)	(437,914)	(294,818)	(96,929)	(391,747)	2,684	(48,851)	(46,167)
99	997031 Decoupling Mechanism	633,315	0	633,315	29,430	0	29,430	603,885	0	603,885
12	997032 Interest Rate Swaps	0	371,107	371,107	0	246,749	246,749	0	124,358	124,358
99	997033 BPA Residential Exchange	178,141	0	178,141	132,594	0	132,594	45,547	0	45,547
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	34,718	34,718	0	23,241	23,241	0	11,477	11,477
99	997043 Washington Deferred Power Costs	(4,631,230)	0	(4,631,230)	(4,631,230)	0	(4,631,230)	0	0	0
12	997044 Non-Monetary Power Costs	0	(63,910)	(63,910)	0	(42,494)	(42,494)	0	(21,416)	(21,416)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(276,854)	(276,854)	0	(184,080)	(184,080)	0	(92,774)	(92,774)
12	997049 Tax Depreciation	0	(14,661,459)	(14,661,459)	0	(9,748,404)	(9,748,404)	0	(4,913,055)	(4,913,055)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,163	22,163	0	11,170	11,170
12	997063 CDA Lake Settlement	0	73,674	73,674	0	48,986	48,986	0	24,688	24,688
99	997065 Amortization - Unbilled Revenue Add-Ins	(112,831)	0	(112,831)	(83,138)	0	(83,138)	(29,693)	0	(29,693)
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	107,333	107,333	0	59,333	59,333
12	997080 Book Transportation Depreciation	0	570,406	570,406	0	379,263	379,263	0	191,143	191,143
12	997081 Deferred Compensation	0	82,801	82,801	0	55,054	55,054	0	27,747	27,747
4	997082 Meal Disallowances	0	39,819	39,819	0	26,656	26,656	0	13,163	13,163
12	997083 Paid Time Off	0	234,902	234,902	0	156,186	156,186	0	78,716	78,716
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	82,742	0	82,742	0	0	0	82,742	0	82,742
99	997095 WA REC Deferral	323,795	0	323,795	323,795	0	323,795	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,813	1,813	0	914	914
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	(29,461)	(29,461)	0	(19,589)	(19,589)	0	(9,872)	(9,872)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(6,708,334)	(6,708,334)	0	(4,460,371)	(4,460,371)	0	(2,247,963)	(2,247,963)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997110 FISERVE	8,094	(18,502)	(10,408)	0	(12,302)	(12,302)	8,094	(6,200)	1,894
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(322,330)	0	(322,330)	(216,373)	0	(216,373)	(105,957)	0	(105,957)
99	997119 AFUDC Tax CPI	0	444,253	444,253	0	295,384	295,384	0	148,869	148,869
99	997120 Transportation Tax Disallowance	0	5,577	5,577	0	3,708	3,708	0	1,869	1,869

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(205,624)	0	(205,624)	(205,624)	0	(205,624)	0	0	0
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	0
99	997125	COVID-19	0	0	0	0	0	0	0	0	0
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128	Meters Expensed	0	(467,665)	(467,665)	0	(310,950)	(310,950)	0	(156,715)	(156,715)
99	997129	Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,390,749)	(1,390,749)	0	(700,918)	(700,918)
99	997130	Wild Fire Resiliency Deferral	509,630	0	509,630	566,267	0	566,267	(56,637)	0	(56,637)
99	997132	Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137	CEIP	(13)	0	(13)	(13)	0	(13)	0	0	0
99	997139	Pension Settlement	0	75,697	75,697	0	50,331	50,331	0	25,366	25,366
99	997140	Insurance Balancing	(16,574)	0	(16,574)	(16,574)	0	(16,574)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	494,411	(13,137,288)	(12,642,877)	804,347	(8,807,524)	(8,003,177)	(309,936)	(4,329,764)	(4,639,700)

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%	66.490%	33.510%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended February 28, 2023
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

Ref/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	967,410	967,410	0	643,231	643,231	0	324,179	324,179
99	410100	Deferred Federal Income Tax Expense - Washington	803,847	0	803,847	803,847	0	803,847	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	593,625	0	593,625	0	0	0	593,625	0	593,625
	410100	Total	1,397,472	967,410	2,364,882	803,847	643,231	1,447,078	593,625	324,179	917,804
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(679,391)	(679,391)	0	(451,727)	(451,727)	0	(227,664)	(227,664)
99	411100	Deferred Federal Income Tax Expense - Washington	46,075	0	46,075	46,075	0	46,075	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(79,045)	0	(79,045)	0	0	0	(79,045)	0	(79,045)
	411100	Total	(32,970)	(679,391)	(712,361)	46,075	(451,727)	(405,652)	(79,045)	(227,664)	(306,709)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	212,323	0	212,323	212,323	0	212,323	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	114,328	0	114,328	0	0	0	114,328	0	114,328
	410193	Total	326,651	0	326,651	212,323	0	212,323	114,328	0	114,328
Total Deferred Federal Income Tax Expense			1,691,153	288,019	1,979,172	1,062,245	191,504	1,253,749	628,908	96,515	725,423
99	411193	Customer Tax Credit Amortization - Washington	(1,929,195)	0	(1,929,195)	(1,929,195)	0	(1,929,195)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,402,065)	0	(1,402,065)	0	0	0	(1,402,065)	0	(1,402,065)
	411193	Total	(3,331,260)	0	(3,331,260)	(1,929,195)	0	(1,929,195)	(1,402,065)	0	(1,402,065)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%			66.490%			33.510%
E-ALL	99	Not Allocated	0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,974	4,974	0	3,203	3,203	0	1,771	1,771
1	408140	State Kwh Generation Tax	0	103,273	103,273	0	66,508	66,508	0	36,765	36,765
1	408150	R&P Property Tax--Production	0	1,239,941	1,239,941	0	798,522	798,522	0	441,419	441,419
1	408180	R&P Property Tax--Transmission	0	479,965	479,965	0	309,097	309,097	0	170,868	170,868
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,828,153	1,828,153	0	1,177,330	1,177,330	0	650,823	650,823
DISTRIBUTION											
99	408110	State Excise Tax	1,820,504	0	1,820,504	1,820,504	0	1,820,504	0	0	0
99	408120	Municipal Occupation & License Tax	1,852,631	0	1,852,631	1,551,114	0	1,551,114	301,517	0	301,517
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	868,522	0	868,522	660,743	0	660,743	207,779	0	207,779
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			4,539,448	0	4,539,448	4,032,361	0	4,032,361	507,087	0	507,087
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	80,683	754,724	835,407	57,562	505,235	562,797	23,121	249,489	272,610
TOTAL A&G			80,683	754,724	835,407	57,562	505,235	562,797	23,121	249,489	272,610
TOTAL TAXES OTHER THAN FIT			4,620,131	2,582,877	7,203,008	4,089,923	1,682,565	5,772,488	530,208	900,312	1,430,520

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 28, 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	7,325,000	7,325,000	0	4,717,300	4,717,300	0	2,607,700	2,607,700
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	1,011,576	1,011,576	0	651,455	651,455	0	360,121	360,121
1	182381	CDA Settlement Past Storage	0	27,332,981	27,332,981	0	17,602,440	17,602,440	0	9,730,541	9,730,541
1	302000	Franchises & Consents	2,742,083	44,049,218	46,791,301	2,742,083	28,367,696	31,109,779	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,261,912	16,581,628	319,716	10,583,615	10,903,331	0	5,678,297	5,678,297
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,349,132	111,271,685	115,620,817	4,349,132	74,488,604	78,837,736	0	36,783,081	36,783,081
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	19,332,343	19,332,343	0	12,941,650	12,941,650	0	6,390,693	6,390,693
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	10,455,769	10,455,769	0	6,999,405	6,999,405	0	3,456,364	3,456,364
TOTAL INTANGIBLE PLANT			23,526,274	336,202,157	359,728,431	23,526,274	222,683,104	246,209,378	0	113,519,053	113,519,053
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,484,283	2,484,283	0	1,373,299	1,373,299
1	311XXX	Structures & Improvements	111,641,248	29,243,607	140,884,855	72,943,674	18,832,883	91,776,557	38,697,574	10,410,724	49,108,298
1	312000	Boiler Plant	146,669,342	77,114,550	223,783,892	93,342,093	49,661,770	143,003,863	53,327,249	27,452,780	80,780,029
1	313000	Generators	10,983	0	10,983	6,930	0	6,930	4,053	0	4,053
1	314000	Turbogenerator Units	39,418,649	18,589,251	58,007,900	25,768,582	11,971,478	37,740,060	13,650,067	6,617,773	20,267,840
1	315000	Accessory Electric Equipment	18,109,944	12,501,086	30,611,030	11,833,022	8,050,699	19,883,721	6,276,922	4,450,387	10,727,309
1	316000	Miscellaneous Power Plant Equipment	14,668,544	2,476,959	17,145,503	9,586,739	1,595,162	11,181,901	5,081,805	881,797	5,963,602
TOTAL STEAM PRODUCTION PLANT			330,518,710	143,783,035	474,301,745	213,481,040	92,596,275	306,077,315	117,037,670	51,186,760	168,224,430
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	112,204,078	112,204,078	0	72,259,426	72,259,426	0	39,944,652	39,944,652
1	332XXX	Reservoirs, Dams, & Waterways	0	256,530,589	256,530,589	0	165,205,699	165,205,699	0	91,324,890	91,324,890
1	333000	Waterwheels, Turbines, & Generators	0	235,809,022	235,809,022	0	151,861,010	151,861,010	0	83,948,012	83,948,012
1	334000	Accessory Electric Equipment	0	84,886,332	84,886,332	0	54,666,798	54,666,798	0	30,219,534	30,219,534
1	335XXX	Miscellaneous Power Plant Equipment	0	13,752,126	13,752,126	0	8,856,369	8,856,369	0	4,895,757	4,895,757
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	772,719,735	772,719,735	0	497,631,509	497,631,509	0	275,088,226	275,088,226
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	17,615,160	17,615,160	0	11,344,163	11,344,163	0	6,270,997	6,270,997
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,844	21,070,844	0	13,569,624	13,569,624	0	7,501,220	7,501,220
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	239,810,344	239,810,344	0	154,437,862	154,437,862	0	85,372,482	85,372,482
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	25,693,842	25,693,842	0	16,546,834	16,546,834	0	9,147,008	9,147,008
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	1,642,711	1,642,711	0	1,057,906	1,057,906	0	584,805	584,805
TOTAL OTHER PRODUCTION PLANT			0	328,387,333	328,387,333	0	211,481,443	211,481,443	0	116,905,890	116,905,890
TOTAL PRODUCTION PLANT			330,518,710	1,244,890,103	1,575,408,813	213,481,040	801,709,227	1,015,190,267	117,037,670	443,180,876	560,218,546

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 28, 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	29,507,601	30,135,959	410,632	19,002,895	19,413,527	217,726	10,504,706	10,722,432	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	448	31,893,246	31,893,694	290	20,539,250	20,539,540	158	11,353,996	11,354,154	
1	353XXX	Station Equipment	12,902,293	357,181,011	370,083,304	8,434,080	230,024,571	238,458,651	4,468,213	127,156,440	131,624,653	
1	354000	Towers & Fixtures	15,986,070	1,167,385	17,153,455	10,446,894	751,796	11,198,690	5,539,176	415,589	5,954,765	
1	355000	Poles & Fixtures	5,418	354,593,045	354,598,463	3,541	228,357,921	228,361,462	1,877	126,235,124	126,237,001	
1	356000	Overhead Conductors & Devices	12,523,387	170,280,131	182,803,518	8,184,033	109,660,404	117,844,437	4,339,354	60,619,727	64,959,081	
1	357000	Underground Conduit	0	2,995,061	2,995,061	0	1,928,819	1,928,819	0	1,066,242	1,066,242	
1	358000	Underground Conductors & Devices	0	6,472,598	6,472,598	0	4,168,353	4,168,353	0	2,304,245	2,304,245	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748	
		TOTAL TRANSMISSION PLANT	42,124,808	956,619,381	998,744,189	27,530,988	616,062,880	643,593,868	14,593,820	340,556,501	355,150,321	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	12,064,181	0	12,064,181	10,593,627	0	10,593,627	1,470,554	0	1,470,554	
99	360400	Land Easements	3,979,980	0	3,979,980	1,323,313	0	1,323,313	2,656,667	0	2,656,667	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,740,315	0	28,740,315	21,059,705	0	21,059,705	7,680,610	0	7,680,610	
3	362000	Station Equipment	161,813,654	3,186,440	165,000,094	108,114,409	2,178,346	110,292,755	53,699,245	1,008,094	54,707,339	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	541,427,197	0	541,427,197	357,816,278	0	357,816,278	183,610,919	0	183,610,919	
99	365000	Overhead Conductors & Devices	344,636,923	0	344,636,923	215,134,968	0	215,134,968	129,501,955	0	129,501,955	
99	366000	Underground Conduit	158,397,383	0	158,397,383	104,279,905	0	104,279,905	54,117,478	0	54,117,478	
99	367000	Underground Conductors & Devices	275,740,302	0	275,740,302	184,274,602	0	184,274,602	91,465,700	0	91,465,700	
99	368000	Line Transformers	333,250,008	0	333,250,008	231,071,557	0	231,071,557	102,178,451	0	102,178,451	
99	369XXX	Services	216,174,037	0	216,174,037	140,594,152	0	140,594,152	75,579,885	0	75,579,885	
99	371XXX	Installations on Customers' Premises	6,680,171	0	6,680,171	6,680,171	0	6,680,171	0	0	0	
99	370XXX	Meters	86,462,106	0	86,462,106	61,746,679	0	61,746,679	24,715,427	0	24,715,427	
99	373XXX	Street Light & Signal Systems	78,880,959	0	78,880,959	51,129,315	0	51,129,315	27,751,644	0	27,751,644	
		TOTAL DISTRIBUTION PLANT	2,248,615,066	3,186,440	2,251,801,506	1,493,818,681	2,178,346	1,495,997,027	754,796,385	1,008,094	755,804,479	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,500,426	9,538,357	11,038,783	800,859	6,385,262	7,186,121	699,567	3,153,095	3,852,662	
4	390XXX	Structures & Improvements	27,216,855	109,238,909	136,455,764	17,865,498	73,127,803	90,993,301	9,351,357	36,111,106	45,462,463	
4	391XXX	Office Furniture & Equipment	5,503,766	51,162,840	56,666,606	5,488,346	34,249,940	39,738,286	15,420	16,912,900	16,928,320	
4	392XXX	Transportation Equipment	41,101,312	30,086,012	71,187,324	27,814,452	20,140,479	47,954,931	13,286,860	9,945,533	23,232,393	
4	393000	Stores Equipment	676,283	4,118,904	4,795,187	491,380	2,757,318	3,248,698	184,903	1,361,586	1,546,489	
4	394000	Tools, Shop & Garage Equipment	2,601,443	18,331,839	20,933,282	1,395,883	12,271,883	13,667,766	1,205,560	6,059,956	7,265,516	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	412,998	3,730,581	4,143,579	397,207	2,497,363	2,894,570	15,791	1,233,218	1,249,009	
4	396XXX	Power Operated Equipment	21,955,764	7,519,054	29,474,818	13,274,435	5,033,480	18,307,915	8,681,329	2,485,574	11,166,903	
4	397XXX	Communications Equipment	32,965,432	95,081,805	128,047,237	23,542,569	63,650,613	87,193,182	9,422,863	31,431,192	40,854,055	
4	398000	Miscellaneous Equipment	13,459	872,039	885,498	0	583,769	583,769	13,459	288,270	301,729	
		TOTAL GENERAL PLANT	133,947,738	329,797,127	463,744,865	91,070,629	220,776,091	311,846,720	42,877,109	109,021,036	151,898,145	
		TOTAL PLANT IN SERVICE	2,778,732,596	2,870,695,208	5,649,427,804	1,849,427,612	1,863,409,648	3,712,837,260	929,304,984	1,007,285,560	1,936,590,544	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(283,815,504)	(78,516,059)	(362,331,563)	(187,497,401)	(50,564,342)	(238,061,743)	(96,318,103)	(27,951,717)	(124,269,820)
E-ADEP		Hydro Production Plant	0	(191,014,754)	(191,014,754)	0	(123,013,502)	(123,013,502)	0	(68,001,252)	(68,001,252)
E-ADEP		Other Production Plant	0	(170,938,543)	(170,938,543)	0	(110,084,422)	(110,084,422)	0	(60,854,121)	(60,854,121)
E-ADEP		Transmission Plant	(27,421,143)	(244,670,432)	(272,091,575)	(16,787,807)	(157,567,758)	(174,355,565)	(10,633,336)	(87,102,674)	(97,736,010)
E-ADEP		Distribution Plant	(742,524,957)	(506,266)	(743,031,223)	(462,467,319)	(346,099)	(462,813,418)	(280,057,638)	(160,167)	(280,217,805)
E-ADEP		General Plant	(55,376,204)	(115,000,376)	(170,376,580)	(35,846,369)	(76,984,702)	(112,831,071)	(19,529,835)	(38,015,674)	(57,545,509)
TOTAL ACCUMULATED DEPRECIATION			(1,109,137,808)	(800,646,430)	(1,909,784,238)	(702,598,896)	(518,560,825)	(1,221,159,721)	(406,538,912)	(282,085,605)	(688,624,517)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,618,293)	(18,618,293)	0	(11,990,181)	(11,990,181)	0	(6,628,112)	(6,628,112)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(473,962)	0	(473,962)	(473,962)	0	(473,962)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,680,163)	(3,680,163)	0	(2,460,735)	(2,460,735)	0	(1,219,428)	(1,219,428)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(14,579,420)	(115,958,542)	(130,537,962)	(14,579,420)	(77,626,128)	(92,205,548)	0	(38,332,414)	(38,332,414)
E-AAAMT		General Plant - 390200, 396200	0	(1,212,609)	(1,212,609)	0	(811,757)	(811,757)	0	(400,852)	(400,852)
TOTAL ACCUMULATED AMORTIZATION			(15,053,382)	(139,469,607)	(154,522,989)	(15,053,382)	(92,888,801)	(107,942,183)	0	(46,580,806)	(46,580,806)
TOTAL ACCUMULATED DEPR/AMORT			(1,124,191,190)	(940,116,037)	(2,064,307,227)	(717,652,278)	(611,449,626)	(1,329,101,904)	(406,538,912)	(328,666,411)	(735,205,323)
NET ELECTRIC UTILITY PLANT before ADFIT			1,654,541,406	1,930,579,171	3,585,120,577	1,131,775,334	1,251,960,022	2,383,735,356	522,766,072	678,619,149	1,201,385,221
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	(538,735,207)	(538,735,207)	0	(358,205,039)	(358,205,039)	0	(180,530,168)	(180,530,168)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,595,794)	(51,595,794)	0	(34,539,772)	(34,539,772)	0	(17,056,022)	(17,056,022)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,153,254)	(4,153,254)	0	(2,780,313)	(2,780,313)	0	(1,372,941)	(1,372,941)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,739,926)	(5,739,926)	0	(3,696,512)	(3,696,512)	0	(2,043,414)	(2,043,414)
1		ADFIT - CDA Settlement Costs (283333)	0	277,581	277,581	0	178,762	178,762	0	98,819	98,819
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(935,827)	(935,827)	0	(622,231)	(622,231)	0	(313,596)	(313,596)
TOTAL ACCUMULATED DFIT			0	(600,887,464)	(600,887,464)	0	(399,668,477)	(399,668,477)	0	(201,218,987)	(201,218,987)
NET ELECTRIC UTILITY PLANT			1,654,541,406	1,329,691,707	2,984,233,113	1,131,775,334	852,291,545	1,984,066,879	522,766,072	477,400,162	1,000,166,234

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.363%	31.637%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.490%	33.510%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,654,541,406	1,329,691,707	2,984,233,113	#####	852,291,545	1,984,066,879	522,766,072	477,400,162	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,868,402	42,539,286	50,407,688	5,909,962	28,477,074	34,387,036	1,958,440	14,062,212	16,020,652
4	Accumulated Amortization - AFUDC (182318)	(1,720,036)	(5,773,272)	(7,493,308)	(1,380,989)	(3,864,801)	(5,245,790)	(339,047)	(1,908,471)	(2,247,518)
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)	2,230,411	0	2,230,411	0	0	0	2,230,411	0	2,230,411
99	ADFIT - Boulder Park Disallowed (190040)	77,614	0	77,614	0	0	0	77,614	0	77,614
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	15,878,620	0	15,878,620	15,878,620	0	15,878,620	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	24,044,043	0	24,044,043	24,044,043	0	24,044,043	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,383,759)	0	(8,383,759)	(8,383,759)	0	(8,383,759)	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)	(4,278,452)	0	(4,278,452)	(1,296,652)	0	(1,296,652)	(2,981,800)	0	(2,981,800)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(46,751,692)	0	(46,751,692)	(34,960,256)	0	(34,960,256)	(11,791,436)	0	(11,791,436)
99	ADFIT-Customer Tax Credit (190393)	9,817,856	0	9,817,856	7,341,654	0	7,341,654	2,476,202	0	2,476,202
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,455,301)	0	(9,455,301)	(5,862,051)	0	(5,862,051)	(3,593,250)	0	(3,593,250)
99	Colstrip-Regulatory Asset (182327)	15,517,654	0	15,517,654	8,602,309	0	8,602,309	6,915,345	0	6,915,345
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	838,245	0	838,245	829,011	0	829,011	9,234	0	9,234
99	Colstrip Reg Asset ADFIT (283376)	(2,210,402)	0	(2,210,402)	(1,503,528)	0	(1,503,528)	(706,874)	0	(706,874)
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)	(5,781,746)	0	(5,781,746)	(4,059,467)	0	(4,059,467)	(1,722,279)	0	(1,722,279)
99	Colstrip ARO Liability (230027)	(13,204,521)	0	(13,204,521)	(8,629,157)	0	(8,629,157)	(4,575,364)	0	(4,575,364)
99	Colstrip ARO ADFIT (190376)	2,772,949	0	2,772,949	1,812,123	0	1,812,123	960,826	0	960,826
99	Colstrip ARO ADFIT (283377)	(1,980,450)	0	(1,980,450)	(1,235,194)	0	(1,235,194)	(745,256)	0	(745,256)
99	Customer Deposits (235199)	(1,095)	0	(1,095)	(1,095)	0	(1,095)	0	0	0
C-WKC	Working Capital	192,306,903	0	192,306,903	128,876,885	0	128,876,885	63,430,018	0	63,430,018
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	190,257,063	36,766,014	227,023,077	135,923,808	24,612,273	160,536,081	54,333,255	12,153,741	66,486,996
	NET RATE BASE	1,844,798,469	1,366,457,721	3,211,256,190	#####	876,903,818	2,144,602,960	577,099,327	489,553,903	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended February 28, 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)	349,666	349,666			349,666	349,666		225,185	225,185		124,481	124,481
	Steam (ED-ID)	363,700	363,700		363,700		363,700				363,700		363,700
	Steam (ED-WA)	965,441	965,441		965,441		965,441	965,441		965,441			
1	Hydro (ED-AN)	1,377,714	1,377,714			1,377,714	1,377,714		887,248	887,248		490,466	490,466
1	Other (ED-AN)	916,273	916,273			916,273	916,273		590,080	590,080		326,193	326,193
Total Electric Production		3,972,794	3,972,794		1,329,141	2,643,653	3,972,794	965,441	1,702,513	2,667,954	363,700	941,140	1,304,840
Electric Transmission													
1	ED-AN	1,642,538	1,642,538			1,642,538	1,642,538		1,057,794	1,057,794		584,744	584,744
	ED-ID	23,054	23,054		23,054		23,054				23,054		23,054
	ED-WA	43,495	43,495		43,495		43,495	43,495		43,495			
Total Electric Transmissic		1,709,087	1,709,087		66,549	1,642,538	1,709,087	43,495	1,057,794	1,101,289	23,054	584,744	607,798
Electric Distribution													
3	ED-AN	7,116	7,116			7,116	7,116		4,865	4,865		2,251	2,251
	ED-ID	1,679,230	1,679,230		1,679,230		1,679,230				1,679,230		1,679,230
	ED-WA	3,223,002	3,223,002		3,223,002		3,223,002	3,223,002		3,223,002			
Total Electric Distribution		4,909,348	4,909,348		4,902,232	7,116	4,909,348	3,223,002	4,865	3,227,867	1,679,230	2,251	1,681,481
Gas Underground Storage													
	GD-AN	62,504		62,504									
	GD-OR	10,676				10,676							
Total Gas Underground St		73,180		62,504		10,676							
Gas Distribution													
	GD-AN	4,786		4,786									
	GD-ID	587,480		587,480									
	GD-WA	1,381,368		1,381,368									
	GD-OR	894,391				894,391							
Total Gas Distribution		2,868,025		1,973,634		894,391							
General Plant													
4	ED-AN	237,753	237,753			237,753	237,753		159,159	159,159		78,594	78,594
	ED-ID	43,499	43,499		43,499		43,499				43,499		43,499
	ED-WA	118,102	118,102		118,102		118,102	118,102		118,102			
7,4	CD-AA	1,806,770	1,266,763	374,146	165,861	1,266,763	1,266,763		848,009	848,009		418,754	418,754
9,4	CD-AN	63,079	48,661	14,418		48,661	48,661		32,575	32,575		16,086	16,086
9	CD-ID	40,128	30,956	9,172		30,956	30,956				30,956		30,956
9	CD-WA	188,774	145,626	43,148		145,626	145,626	145,626		145,626			
8	GD-AA	29,512		20,373	9,139								
	GD-AN	2,383		2,383									
	GD-ID	3,174		3,174									
	GD-WA	90,796		90,796									
	GD-OR	17,440			17,440								
Total General Plant		2,641,410	1,891,360	557,610	192,440	338,183	1,553,177	1,891,360	263,728	1,039,743	1,303,471	74,455	513,434
Total Depreciation Expens		16,173,844	12,482,589	2,593,748	1,097,507	6,636,105	5,846,484	12,482,589	4,495,666	3,804,915	8,300,581	2,140,439	2,041,569

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	68.363%	31.637%
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-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	76,534	76,534		76,534	76,534		49,288	49,288		27,246	27,246
1	Misc Intangible Plt (303000)	ED-AN	21,783	21,783		21,783	21,783		14,028	14,028		7,755	7,755
Total Production/Transmission			98,317	98,317		98,317	98,317		63,316	63,316		35,001	35,001
Distribution													
	Franchises (302000)	ED-WA	9,143	9,143		9,143	9,143		9,143	9,143			
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489			
Total Distribution			9,632	9,632		9,632	9,632		9,632	9,632			
General Plant - 303000													
7,4		CD-AA	34,569	24,237	7,159		3,173						
9,1		CD-AN	811	626	185			24,237		16,225		8,012	8,012
		GD-ID	1,233		1,233			626		403		223	223
		GD-WA	2,072		2,072								
		GD-OR	551				551						
Total General Plant - 303000			39,236	24,863	10,649	3,724		24,863	24,863	16,628	16,628	8,235	8,235
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	3,788,454	2,656,161	784,513	347,780		2,656,161	2,656,161	1,778,114	1,778,114	878,047	878,047
9,4		CD-AN	10,007	7,720	2,287			7,720	7,720	5,168	5,168	2,552	2,552
9,4		CD-ID	0	0	0			0	0		0	0	0
9,4		CD-WA	310,640	239,637	71,003			239,637	239,637	239,637	239,637	0	0
4		ED-AN	606,661	606,661				606,661	606,661	406,117	406,117	200,544	200,544
		ED-ID	0	0				0	0		0	0	0
		ED-WA	99,572	99,572				99,572	99,572	99,572	99,572		
8		GD-AA	7,043		4,862	2,181							
		GD-AN	0		0								
		GD-OR	4,816			4,816							
Total Miscellaneous IT Intangible Plt - 3031X			4,827,193	3,609,751	862,665	354,777		339,209	3,270,542	3,609,751	339,209	2,189,399	2,528,608
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	35,203	35,203				35,203	35,203	23,566	23,566	11,637	11,637
		GD-OR	0			0							
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,566	23,566	11,637	11,637
Total Amortization Expense			5,009,581	3,777,766	873,314	358,501		348,841	3,428,925	3,777,766	348,841	2,292,909	2,641,750

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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended February 28, 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)	(78,516,059)	(78,516,059)			(78,516,059)	(78,516,059)		(50,564,342)	(50,564,342)		(27,951,717)	(27,951,717)	
	Steam (ED-ID)	(96,318,103)	(96,318,103)		(96,318,103)	(96,318,103)	(96,318,103)				(96,318,103)	(96,318,103)	(96,318,103)	
	Steam (ED-WA)	(187,497,401)	(187,497,401)		(187,497,401)	(187,497,401)	(187,497,401)	(187,497,401)						
1	Hydro (ED-AN)	(191,014,754)	(191,014,754)		(191,014,754)	(191,014,754)	(191,014,754)		(123,013,502)	(123,013,502)		(68,001,252)	(68,001,252)	
1	Other (ED-AN)	(170,938,543)	(170,938,543)		(170,938,543)	(170,938,543)	(170,938,543)		(110,084,422)	(110,084,422)		(60,854,121)	(60,854,121)	
Total Electric Production		(724,284,860)	(724,284,860)		(283,815,504)	(440,469,356)	(724,284,860)		(187,497,401)	(283,662,266)	(471,159,667)	(96,318,103)	(156,807,090)	(253,125,193)
Electric Transmission														
1	ED-AN	(244,670,432)	(244,670,432)			(244,670,432)	(244,670,432)		(157,567,758)	(157,567,758)		(87,102,674)	(87,102,674)	
	ED-ID	(10,633,336)	(10,633,336)		(10,633,336)	(10,633,336)	(10,633,336)				(10,633,336)	(10,633,336)	(10,633,336)	
	ED-WA	(16,787,807)	(16,787,807)		(16,787,807)	(16,787,807)	(16,787,807)	(16,787,807)						
Total Electric Transmissic		(272,091,575)	(272,091,575)		(27,421,143)	(244,670,432)	(272,091,575)		(16,787,807)	(157,567,758)	(174,355,565)	(10,633,336)	(87,102,674)	(97,736,010)
Electric Distribution														
3	ED-AN	(506,266)	(506,266)			(506,266)	(506,266)		(346,099)	(346,099)		(160,167)	(160,167)	
	ED-ID	(280,057,638)	(280,057,638)		(280,057,638)	(280,057,638)	(280,057,638)				(280,057,638)	(280,057,638)	(280,057,638)	
	ED-WA	(462,467,319)	(462,467,319)		(462,467,319)	(462,467,319)	(462,467,319)	(462,467,319)						
Total Electric Distribution		(743,031,223)	(743,031,223)		(742,524,957)	(506,266)	(743,031,223)		(462,467,319)	(346,099)	(462,813,418)	(280,057,638)	(160,167)	(280,217,805)
Gas Underground Storage														
	GD-AN	(19,302,983)	(19,302,983)											
	GD-OR	(1,659,332)		(1,659,332)										
Total Gas Underground St		(20,962,315)		(19,302,983)	(1,659,332)									
Gas Distribution														
	GD-AN	(2,030,682)	(2,030,682)											
	GD-ID	(102,401,688)	(102,401,688)											
	GD-WA	(188,834,247)	(188,834,247)											
	GD-OR	(141,497,805)		(141,497,805)										
Total Gas Distribution		(434,764,422)		(293,266,617)	(141,497,805)									
General Plant														
4	ED-AN	(37,167,565)	(37,167,565)			(37,167,565)	(37,167,565)		(24,881,083)	(24,881,083)		(12,286,482)	(12,286,482)	
	ED-ID	(13,781,464)	(13,781,464)		(13,781,464)	(13,781,464)	(13,781,464)				(13,781,464)	(13,781,464)	(13,781,464)	
	ED-WA	(26,672,120)	(26,672,120)		(26,672,120)	(26,672,120)	(26,672,120)	(26,672,120)						
7,4	CD-AA	(101,487,067)	(71,154,612)	(21,015,942)	(9,316,513)	(71,154,612)	(71,154,612)		(47,633,032)	(47,633,032)		(23,521,580)	(23,521,580)	
9,4	CD-AN	(8,656,909)	(6,678,199)	(1,978,710)		(6,678,199)	(6,678,199)		(4,470,587)	(4,470,587)		(2,207,612)	(2,207,612)	
9	CD-ID	(7,451,578)	(5,748,371)	(1,703,207)		(5,748,371)	(5,748,371)				(5,748,371)	(5,748,371)	(5,748,371)	
9	CD-WA	(11,892,523)	(9,174,249)	(2,718,274)		(9,174,249)	(9,174,249)	(9,174,249)						
8	GD-AA	(2,515,856)		(1,736,821)	(779,035)									
	GD-AN	(3,994,269)		(3,994,269)										
	GD-ID	(2,468,903)		(2,468,903)										
	GD-WA	(12,757,779)		(12,757,779)										
	GD-OR	(5,722,329)		(5,722,329)										
Total General Plant		(234,568,362)	(170,376,580)	(48,373,905)	(15,817,877)	(55,376,204)	(115,000,376)	(170,376,580)	(35,846,369)	(76,984,702)	(112,831,071)	(19,529,835)	(38,015,674)	(57,545,509)
Total Accumulated Depr		(2,429,702,757)	(1,909,784,238)	(360,943,505)	(158,975,014)	(1,109,137,808)	(800,646,430)	(1,909,784,238)	(702,598,896)	(518,560,825)	(1,221,159,721)	(406,538,912)	(282,085,605)	(688,624,517)

Allocation Ratios:		Service -				Jurisdiction -		Washington		Idaho	
		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	68.363%		31.637%		
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-AAMT-1A
For Month Ended February 28, 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	(15,766,554)	(15,766,554)			(15,766,554)	(15,766,554)		(10,153,661)	(10,153,661)		(5,612,893)	(5,612,893)	
1	Misc Intangible Plt (3030 ED-AN	(2,851,739)	(2,851,739)			(2,851,739)	(2,851,739)		(1,836,520)	(1,836,520)		(1,015,219)	(1,015,219)	
Total Production/Transmission		(18,618,293)	(18,618,293)			(18,618,293)	(18,618,293)		(11,990,181)	(11,990,181)		(6,628,112)	(6,628,112)	
Distribution														
	Franchises (302000) ED-WA	(407,091)	(407,091)			(407,091)	(407,091)	(407,091)		(407,091)				
	Misc Intangible Plt (3030 ED-WA	(66,871)	(66,871)			(66,871)	(66,871)	(66,871)		(66,871)				
Total Distribution		(473,962)	(473,962)			(473,962)	(473,962)	(473,962)		(473,962)				
General Plant - 303000														
7,4	CD-AA	(5,087,643)	(3,567,048)	(1,053,549)	(467,046)	(3,567,048)	(3,567,048)		(2,387,889)	(2,387,889)		(1,179,159)	(1,179,159)	
9,1	CD-AN	(146,630)	(113,115)	(33,515)		(113,115)	(113,115)		(72,846)	(72,846)		(40,269)	(40,269)	
	GD-ID	(161,898)		(161,898)										
	GD-WA	(318,709)		(318,709)										
	GD-OR	(129,827)			(129,827)									
Total General Plant - 303000		(5,844,707)	(3,680,163)	(1,567,671)	(596,873)	(3,680,163)	(3,680,163)		(2,460,735)	(2,460,735)		(1,219,428)	(1,219,428)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(146,395,167)	(102,640,579)	(30,315,513)	(13,439,075)	(102,640,579)	(102,640,579)		(68,710,683)	(68,710,683)		(33,929,896)	(33,929,896)	
9,4	CD-AN	(408,273)	(314,954)	(93,319)		(314,954)	(314,954)		(210,840)	(210,840)		(104,114)	(104,114)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(16,009,229)	(12,350,000)	(3,659,229)		(12,350,000)	(12,350,000)	(12,350,000)		(12,350,000)		0	0	
4	ED-AN	(13,003,009)	(13,003,009)			(13,003,009)	(13,003,009)		(8,704,605)	(8,704,605)		(4,298,404)	(4,298,404)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,229,420)	(2,229,420)			(2,229,420)	(2,229,420)	(2,229,420)		(2,229,420)				
8	GD-AA	(249,830)		(172,470)	(77,360)									
	GD-AN	0		0										
	GD-OR	(22,747)			(22,747)									
Total Misc IT Intangible Plant - 3031XX		(178,317,675)	(130,537,962)	(34,240,531)	(13,539,182)	(14,579,420)	(115,958,542)	(130,537,962)	(14,579,420)	(77,626,128)	(92,205,548)	0	(38,332,414)	(38,332,414)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0	0	0			0	
4	ED-AN	(1,212,609)	(1,212,609)			(1,212,609)	(1,212,609)		(811,757)	(811,757)		(400,852)	(400,852)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,212,609)	(1,212,609)	0	0	0	(1,212,609)	(1,212,609)	0	(811,757)	(811,757)	0	(400,852)	(400,852)
Total Accumulated Amortization		(204,467,246)	(154,522,989)	(35,808,202)	(14,136,055)	(15,053,382)	(139,469,607)	(154,522,989)	(15,053,382)	(92,888,801)	(107,942,183)	0	(46,580,806)	(46,580,806)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,687,553	8,459,109	3,115,965	9,112,479	20,687,553	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,283,635	0	0	0	0	0	0	0	4,283,635	0	4,283,635	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	130,873,841	0	0	91,758,267	91,758,267	0	0	27,101,355	27,101,355	0	12,014,219	12,014,219
9	CD-WA / ID / AN	31,123,945	9,406,389	6,235,392	8,368,163	24,009,944	2,787,056	1,847,509	2,479,436	7,114,001	0	0	0
	TOTAL ACCOUNT	212,019,574	17,865,498	9,351,357	109,238,909	136,455,764	27,837,656	1,847,509	29,580,791	59,265,956	4,283,635	12,014,219	16,297,854
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,553,460	1,298,596	7,798	2,247,066	3,553,460	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	69,415,031	0	0	48,668,266	48,668,266	0	0	14,374,465	14,374,465	0	6,372,300	6,372,300
9	CD-WA / ID / AN	5,761,870	4,189,750	7,622	247,508	4,444,880	1,241,397	2,258	73,335	1,316,990	0	0	0
	TOTAL ACCOUNT	79,146,260	5,488,346	15,420	51,162,840	56,666,606	1,474,520	2,258	14,565,620	16,042,398	12,109	6,425,147	6,437,256
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	60,335,674	26,267,293	12,468,938	21,599,443	60,335,674	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,529,227	0	0	0	0	9,974,907	3,556,532	2,997,788	16,529,227	0	0	0
99	GD-OR / AS	4,866,733	0	0	0	0	0	0	0	4,866,733	0	4,866,733	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,555,586	0	0	5,297,372	5,297,372	0	0	1,564,611	1,564,611	0	693,603	693,603
9	CD-WA / ID / AN	7,199,977	1,547,159	817,922	3,189,197	5,554,278	458,414	242,345	944,940	1,645,699	0	0	0
	TOTAL ACCOUNT	96,584,384	27,814,452	13,286,860	30,086,012	71,187,324	10,433,321	3,798,877	5,574,432	19,806,630	4,866,733	723,697	5,590,430

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,591,724	432,513	184,903	3,696,207	4,313,623	128,151	54,786	1,095,164	1,278,101	0	0	0	
		TOTAL ACCOUNT	6,320,175	491,379	184,903	4,118,904	4,795,186	350,504	54,786	1,097,757	1,503,047	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,312,506	1,377,818	457,571	6,477,117	8,312,506	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,374,301	0	0	0	0	2,559,113	378,047	437,141	3,374,301	0	0	0	
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938	
8		GD-AA	5,763,733	0	0	0	0	0	0	3,978,993	3,978,993	0	1,784,740	1,784,740	
7		CD-AA	15,791,351	0	0	11,071,632	11,071,632	0	0	3,270,073	3,270,073	0	1,449,646	1,449,646	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0	
		TOTAL ACCOUNT	36,221,974	1,395,882	1,205,560	18,331,839	20,933,281	2,564,465	599,672	7,918,232	11,082,369	971,938	3,234,386	4,206,324	
	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	3,214,419	397,207	15,791	2,801,421	3,214,419	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,991,949	397,207	15,791	3,730,581	4,143,579	106,253	0	529,872	636,125	18,586	193,659	212,245	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	27,976,684	13,024,427	8,291,584	6,660,673	27,976,684	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,105,582	0	0	0	0	2,508,958	776,035	820,589	4,105,582	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	34,116,288	13,274,435	8,681,329	7,519,054	29,474,818	2,583,034	891,514	1,074,574	4,549,122	43,834	48,514	92,348	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	45,198,435	13,239,613	6,561,364	25,397,458	45,198,435	0	0	0	0	0	0	0
99	GD-WA / ID / AN	895,638	0	0	0	0	601,790	287,726	6,122	895,638	0	0	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	95,867,115	0	0	67,214,352	67,214,352	0	0	19,852,162	19,852,162	0	8,800,601	8,800,601
9	CD-WA/ ID / AN	20,266,844	10,302,956	2,861,499	2,469,996	15,634,451	3,052,703	847,845	731,845	4,632,393	0	0	0
	TOTAL ACCOUNT	163,225,956	23,542,569	9,422,863	95,081,806	128,047,238	3,654,493	1,135,571	20,758,090	25,548,154	754,626	8,875,938	9,630,564
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	843,586	0	0	591,455	591,455	0	0	174,690	174,690	0	77,441	77,441
9	CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0
	TOTAL ACCOUNT	1,151,565	0	13,460	872,039	885,499	0	1,960	177,298	179,258	9,092	77,716	86,808
	TOTAL GENERAL PLANT	652,945,009	91,070,627	42,877,110	329,797,128	463,744,865	52,276,339	8,432,083	83,976,122	144,684,544	11,826,862	32,688,738	44,515,600

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	ELECTRIC			GAS NORTH				OREGON GAS			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,069,211	319,716	0	11,749,495	12,069,211	0	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	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	571,225
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	0
		TOTAL ACCOUNT	20,705,824	319,716	0	16,261,911	16,581,627	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,472,082	4,165,085	0	23,306,997	27,472,082	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	287,638	0	0	0	0	0	0	0	0	287,638	0	287,638
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	130,176
7		CD-AA	124,803,158	0	0	87,501,990	87,501,990	0	0	25,844,238	25,844,238	0	11,456,930	11,456,930
9		CD-WA / ID / AN	838,370	184,047	0	462,697	646,744	54,532	0	137,094	191,626	0	0	0
		TOTAL ACCOUNT	153,821,646	4,349,132	0	111,271,684	115,620,816	54,532	0	26,271,554	26,326,086	287,638	11,587,106	11,874,744
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,717,325	0	0	3,717,325	3,717,325	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	22,271,534	0	0	15,615,018	15,615,018	0	0	4,611,989	4,611,989	0	2,044,527	2,044,527
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	25,988,859	0	0	19,332,343	19,332,343	0	0	4,611,989	4,611,989	0	2,044,527	2,044,527
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	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	7,813,329	0	0	7,813,329	7,813,329	0	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	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	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
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907	0
9		CD-WA / ID / AN	0	0	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	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642	0
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	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642	0
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	244,169	0	0	244,169	244,169	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	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	0
7		CD-AA	14,564,695	0	0	10,211,599	10,211,599	0	0	3,016,057	3,016,057	0	1,337,039	1,337,039	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,808,864	0	0	10,455,768	10,455,768	0	0	3,016,057	3,016,057	0	1,337,039	1,337,039	0
	TOTAL		370,938,071	20,784,190	0	254,483,379	275,267,569	5,324,741	771,517	61,622,079	67,718,337	713,589	27,238,576	27,952,165	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 28, 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	(72,678,037)	(50,956,025)	(15,050,168)	(6,671,844)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919	CD-AA	(5,923,744)	(4,153,255)	(1,226,689)	(543,800)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(79,438,295)</u>	<u>(55,754,086)</u>	<u>(16,467,905)</u>	<u>(7,216,304)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended February 28, 2023
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,394,211	6,394,211	0	0	0	0	6,394,211
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	112	112	0	0	0	0	112
7/4	154550 Supply Chain Average Cost Variance	0	0	(407)	(407)	0	0	0	0	(407)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	155,258,861	76,309,059	0	231,567,920	128,876,885	63,430,018	26,381,976	12,879,041	0
TOTAL		155,258,861	76,309,059	6,393,919	237,961,839	128,876,885	63,430,018	26,381,976	12,879,041	6,393,919

ALLOCATION RATIOS:

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

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

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