

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	167,146,138	113,195,211	53,950,927
	Adjustments			
	Adjusted Net Operating Income (Loss)	167,146,138	113,195,211	53,950,927
E-APL	Electric Net Rate Base	3,220,428,863	2,150,679,469	1,069,749,394
	RATE OF RETURN	5.190%	5.263%	5.043%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	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	03-01-2022 thru 02-28-2023	42,584,086 100.000%	27,489,679 64.554%	15,094,407 35.446%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		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	2-01-2023 thru 02-28-2023	1,514,407,375	1,037,870,038	476,537,337	
		Percent		100.000%	68.533%	31.467%	
11		Book Depreciation	03-01-2022 thru 02-28-2023	146,185,116	97,226,108	48,959,008	
		Percent		100.000%	66.509%	33.491%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	2-01-2023 thru 02-28-2023	3,594,366,912 100.000%	2,390,686,105 66.512%	1,203,680,807 33.488%
13	E-PLT	Net Electric General Plant Percent	2-01-2023 thru 02-28-2023	293,917,487 100.000%	199,427,811 67.852%	94,489,676 32.148%
14		Net Allocated Schedule M's Percent	03-01-2022 thru 02-28-2023	-135,056,310 100.000%	-90,666,435 67.132%	-44,389,875 32.868%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 28, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	414,764,706	0	414,764,706	279,605,278	0	279,605,278	135,159,428	0	135,159,428
99	442200	Commercial - Firm & Int.	337,177,142	0	337,177,142	243,796,182	0	243,796,182	93,380,960	0	93,380,960
1	442300	Industrial	118,925,661	0	118,925,661	63,704,111	0	63,704,111	55,221,550	0	55,221,550
99	444000	Public Street & Highway Lighting	7,530,788	0	7,530,788	4,735,907	0	4,735,907	2,794,881	0	2,794,881
99	448000	Interdepartmental Revenue	1,592,448	0	1,592,448	1,334,524	0	1,334,524	257,924	0	257,924
99	499XXX	Unbilled Revenue	(3,254,038)	0	(3,254,038)	(1,777,646)	0	(1,777,646)	(1,476,392)	0	(1,476,392)
		TOTAL SALES TO ULTIMATE CUSTOMERS	876,736,707	0	876,736,707	591,398,356	0	591,398,356	285,338,351	0	285,338,351
1	447XXX	Sales for Resale	0	198,507,711	198,507,711	0	127,838,966	127,838,966	0	70,668,745	70,668,745
		TOTAL SALES OF ELECTRICITY	876,736,707	198,507,711	1,075,244,418	591,398,356	127,838,966	719,237,322	285,338,351	70,668,745	356,007,096
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(347,000)	0	(347,000)	(347,000)	0	(347,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	124,831	0	124,831	40,051	0	40,051	84,780	0	84,780
1	453000	Sales of Water & Water Power	0	340,512	340,512	0	219,290	219,290	0	121,222	121,222
1	454000	Rent from Electric Property	4,093,921	218,569	4,312,490	2,499,175	140,758	2,639,933	1,594,746	77,811	1,672,557
1	454100	Rent from Trnsmission Joint Use	21,637	0	21,637	8,402	0	8,402	13,235	0	13,235
1	456XXX	Other Electric Revenues	(20,116,864)	93,722,845	73,605,981	(16,114,925)	60,357,512	44,242,587	(4,001,939)	33,365,333	29,363,394
		TOTAL OTHER OPERATING REVENUE	(16,223,475)	94,281,926	78,058,451	(13,914,297)	60,717,560	46,803,263	(2,309,178)	33,564,366	31,255,188
		TOTAL ELECTRIC REVENUE	860,513,232	292,789,637	1,153,302,869	577,484,059	188,556,526	766,040,585	283,029,173	104,233,111	387,262,284

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2023
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	309,968	309,968	0	199,619	199,619	0	110,349	110,349
1	501XXX	Fuel	0	42,218,775	42,218,775	0	27,188,891	27,188,891	0	15,029,884	15,029,884
1	502000	Steam Expense	0	3,646,435	3,646,435	0	2,348,304	2,348,304	0	1,298,131	1,298,131
1	505000	Electric Expense	0	810,108	810,108	0	521,710	521,710	0	288,398	288,398
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,948,964	5,948,964	0	3,831,133	3,831,133	0	2,117,831	2,117,831
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	651,323	651,323	0	419,452	419,452	0	231,871	231,871
1	511000	Structures	0	901,489	901,489	0	580,559	580,559	0	320,930	320,930
1	512000	Boiler Plant	0	6,798,998	6,798,998	0	4,378,555	4,378,555	0	2,420,443	2,420,443
1	513000	Electric Plant	0	898,298	898,298	0	578,504	578,504	0	319,794	319,794
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,265,609	1,265,609	0	815,052	815,052	0	450,557	450,557
TOTAL STEAM POWER GENERATION EXP			0	63,449,967	63,449,967	0	40,861,779	40,861,779	0	22,588,188	22,588,188
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,627,072	2,627,072	0	1,691,834	1,691,834	0	935,238	935,238
1	536000	Water for Power	0	1,226,683	1,226,683	0	789,984	789,984	0	436,699	436,699
1	537000	Hydraulic Expense	5,575,389	3,795,286	9,370,675	3,659,128	2,444,164	6,103,292	1,916,261	1,351,122	3,267,383
1	538000	Electric Expense	0	7,047,787	7,047,787	0	4,538,775	4,538,775	0	2,509,012	2,509,012
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,803,641	1,803,641	0	1,161,545	1,161,545	0	642,096	642,096
1	540000	Rent	0	1,653,227	1,653,227	0	1,064,678	1,064,678	0	588,549	588,549
1	540100	MT Trust Funds Land Settlement Rents	5,615,334	0	5,615,334	3,668,594	0	3,668,594	1,946,740	0	1,946,740
MAINTENANCE											
1	541000	Supervision & Engineering	0	861,452	861,452	0	554,775	554,775	0	306,677	306,677
1	542000	Structures	0	1,068,666	1,068,666	0	688,221	688,221	0	380,445	380,445
1	543000	Reservoirs, Dams, & Waterways	0	828,742	828,742	0	533,710	533,710	0	295,032	295,032
1	544000	Electric Plant	0	3,461,567	3,461,567	0	2,229,249	2,229,249	0	1,232,318	1,232,318
1	545000	Miscellaneous Hydraulic Plant	0	827,345	827,345	0	532,810	532,810	0	294,535	294,535
TOTAL HYDRO POWER GENERATION EXP			11,190,723	25,201,468	36,392,191	7,327,722	16,229,745	23,557,467	3,863,001	8,971,723	12,834,724
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	379,377	379,377	0	244,319	244,319	0	135,058	135,058
1	547XXX	Fuel	0	157,360,245	157,360,245	0	101,339,998	101,339,998	0	56,020,247	56,020,247
1	548000	Generation Expense	0	2,721,634	2,721,634	0	1,752,732	1,752,732	0	968,902	968,902
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	240,883	240,883	0	155,129	155,129	0	85,754	85,754
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
MAINTENANCE											
1	551000	Supervision & Engineering	0	773,927	773,927	0	498,409	498,409	0	275,518	275,518
1	552000	Structures	0	111,793	111,793	0	71,995	71,995	0	39,798	39,798
1	553000	Generating & Electric Equipment	0	3,942,624	3,942,624	0	2,539,050	2,539,050	0	1,403,574	1,403,574
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,022,864	1,022,864	0	658,724	658,724	0	364,140	364,140
TOTAL OTHER POWER GENERATION EXP			0	166,640,470	166,640,470	0	107,316,463	107,316,463	0	59,324,007	59,324,007

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,636,871	194,677,549	205,314,420	0	125,372,341	125,372,341	10,636,871	69,305,208	79,942,079
1	556000	System Control & Load Dispatching	0	824,250	824,250	0	530,817	530,817	0	293,433	293,433
E-557	557XXX	Other Expense	(55,874,492)	87,213,647	31,339,155	(45,127,600)	56,165,588	11,037,988	(10,746,892)	31,048,059	20,301,167
TOTAL OTHER POWER SUPPLY EXPENSE			(45,237,621)	282,715,446	237,477,825	(45,127,600)	182,068,746	136,941,146	(110,021)	100,646,700	100,536,679
TOTAL PRODUCTION OPERATING EXP			(34,046,898)	538,007,351	503,960,453	(37,799,878)	346,476,733	308,676,855	3,752,980	191,530,618	195,283,598
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,944,870	1,944,870	0	1,252,496	1,252,496	0	692,374	692,374
1	561000	Load Dispatching	0	3,399,781	3,399,781	0	2,189,459	2,189,459	0	1,210,322	1,210,322
1	562000	Station Expense	0	450,559	450,559	0	290,160	290,160	0	160,399	160,399
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	524,570	524,570	0	337,823	337,823	0	186,747	186,747
1	565XXX	Transmission of Electricity by Others	0	20,319,352	20,319,352	0	13,085,663	13,085,663	0	7,233,689	7,233,689
1	566000	Miscellaneous Transmission Expense	0	4,901,120	4,901,120	0	3,156,321	3,156,321	0	1,744,799	1,744,799
1	567000	Rent	0	105,334	105,334	0	67,835	67,835	0	37,499	37,499
MAINTENANCE											
1	568000	Supervision & Engineering	0	432,143	432,143	0	278,300	278,300	0	153,843	153,843
1	569000	Structures	8,597	671,949	680,546	1,069	432,735	433,804	7,528	239,214	246,742
1	570000	Station Equipment	0	1,207,637	1,207,637	0	777,718	777,718	0	429,919	429,919
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	18,564	2,002,116	2,020,680	5,175	1,289,363	1,294,538	13,389	712,753	726,142
1	572000	Underground Lines	0	1,738	1,738	0	1,119	1,119	0	619	619
1	573000	Service Miscellaneous	384	83,586	83,970	384	53,829	54,213	0	29,757	29,757
TOTAL TRANSMISSION OPERATING EXP			27,545	36,044,755	36,072,300	6,628	23,212,821	23,219,449	20,917	12,831,934	12,852,851

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,953,687	30,795,890	46,749,577	11,646,055	19,832,553	31,478,608	4,307,632	10,963,337	15,270,969
E-DEPX		Depreciation Expense-Transmission	795,463	19,138,033	19,933,496	519,888	12,324,893	12,844,781	275,575	6,813,140	7,088,715
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,949	1,177,949	0	758,600	758,600	0	419,349	419,349
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	953,791	0	953,791	953,791	0	953,791	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,945,541	0	1,945,541	995,361	0	995,361	950,180	0	950,180
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
99	407360	Amortization of CS2 & COLSTRIP O&M	918,312	0	918,312	0	0	0	918,312	0	918,312
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	379,629	0	379,629	291,344	0	291,344	88,285	0	88,285
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,842,177)	0	(2,842,177)	(1,474,013)	0	(1,474,013)	(1,368,164)	0	(1,368,164)
99	407434	EIM Deferred O&M	(737,700)	0	(737,700)	0	0	0	(737,700)	0	(737,700)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,143,271)	0	(16,143,271)	(10,986,463)	0	(10,986,463)	(5,156,808)	0	(5,156,808)
99	407451	Deferral CEIP	(69,018)	0	(69,018)	(69,018)	0	(69,018)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(699,975)	0	(699,975)	0	0	0	(699,975)	0	(699,975)
99	407494	Amortization of Schedule 98 REC Rev	(119,154)	0	(119,154)	(119,154)	0	(119,154)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,730,289	22,730,289	0	14,638,306	14,638,306	0	8,091,983	8,091,983
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,553,203)	74,950,550	72,397,347	(281,183)	48,268,155	47,986,972	(2,272,020)	26,682,395	24,410,375
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(36,572,556)	649,002,656	612,430,100	(38,074,433)	417,957,709	379,883,276	1,501,877	231,044,947	232,546,824

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2023
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	1,931,028	2,733,121	4,664,149	1,515,765	1,764,339	3,280,104	415,263	968,782	1,384,045
3	582000	Station Expense	900,839	53,089	953,928	595,253	34,271	629,524	305,586	18,818	324,404
3	583000	Overhead Line Expense	1,834,709	1,211,476	3,046,185	1,218,100	782,056	2,000,156	616,609	429,420	1,046,029
3	584000	Underground Line Expense	1,599,986	0	1,599,986	893,188	0	893,188	706,798	0	706,798
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,207	0	1,207	1,153	0	1,153	54	0	54
3	586000	Meter Expense	2,199,223	23,670	2,222,893	1,892,674	15,280	1,907,954	306,549	8,390	314,939
3	587000	Customer Installations Expense	830,485	38,681	869,166	543,975	24,970	568,945	286,510	13,711	300,221
3	588000	Miscellaneous Distribution Expense	4,206,795	3,606,751	7,813,546	2,895,177	2,328,302	5,223,479	1,311,618	1,278,449	2,590,067
3	589000	Rent	0	133,531	133,531	0	86,200	86,200	0	47,331	47,331
		MAINTENANCE:									
3	590000	Supervision & Engineering	524,658	1,024,700	1,549,358	156,154	661,485	817,639	368,504	363,215	731,719
3	591000	Structures	537,197	14,035	551,232	241,584	9,060	250,644	295,613	4,975	300,588
3	592000	Station Equipment	868,629	64,957	933,586	576,781	41,932	618,713	291,848	23,025	314,873
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	25,260,636	6,946	25,267,582	15,523,591	4,484	15,528,075	9,737,045	2,462	9,739,507
3	594000	Underground Lines	778,345	0	778,345	549,770	0	549,770	228,575	0	228,575
3	595000	Line Transformers	615,049	0	615,049	519,581	0	519,581	95,468	0	95,468
3	596000	Street Light & Signal System Maintenance Exp	115,955	0	115,955	90,390	0	90,390	25,565	0	25,565
3	597000	Meters	54,576	0	54,576	47,252	0	47,252	7,324	0	7,324
3	598000	Miscellaneous Distribution Expense	324,772	885,625	1,210,397	229,293	571,706	800,999	95,479	313,919	409,398
		TOTAL DISTRIBUTION OPERATING EXP	42,584,089	9,796,582	52,380,671	27,489,681	6,324,085	33,813,766	15,094,408	3,472,497	18,566,905
E-DEPX		Depreciation Expense-Distribution	57,230,111	85,395	57,315,506	37,590,616	55,126	37,645,742	19,639,495	30,269	19,669,764
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,306	0	114,306	114,306	0	114,306	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,278,729	0	57,278,729	51,411,909	0	51,411,909	5,866,820	0	5,866,820
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	114,623,146	85,395	114,708,541	89,116,831	55,126	89,171,957	25,506,315	30,269	25,536,584
		TOTAL DISTRIBUTION EXPENSES	157,207,235	9,881,977	167,089,212	116,606,512	6,379,211	122,985,723	40,600,723	3,502,766	44,103,489

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	133,471	133,471	0	86,931	86,931	0	46,540	46,540
2	902000	Meter Reading Expenses	575,366	147,991	723,357	423,686	96,388	520,074	151,680	51,603	203,283
2	903XXX	Customer Records & Collection Expenses	918,614	7,180,330	8,098,944	431,612	4,676,621	5,108,233	487,002	2,503,709	2,990,711
2	904000	Uncollectible Accounts	66,403	2	66,405	(557,589)	1	(557,588)	623,992	1	623,993
2	905000	Misc Customer Accounts	0	229,527	229,527	0	149,493	149,493	0	80,034	80,034
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,560,383	7,691,321	9,251,704	297,709	5,009,434	5,307,143	1,262,674	2,681,887	3,944,561
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	32,370,371	209,964	32,580,335	22,900,992	136,752	23,037,744	9,469,379	73,212	9,542,591
2	909000	Advertising	232,556	641,584	874,140	189,073	417,870	606,943	43,483	223,714	267,197
2	910000	Misc Customer Service & Info Exp	0	248,361	248,361	0	161,760	161,760	0	86,601	86,601
		TOTAL CUSTOMER SERVICE & INFO EXP	32,602,927	1,099,909	33,702,836	23,090,065	716,382	23,806,447	9,512,862	383,527	9,896,389
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	108,824	0	108,824	108,824	0	108,824	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	108,824	0	108,824	108,824	0	108,824	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	708,841	30,796,881	31,505,722	571,465	20,616,356	21,187,821	137,376	10,180,525	10,317,901
4	921000	Office Supplies & Expenses	1,257	4,340,936	4,342,193	1,017	2,905,953	2,906,970	240	1,434,983	1,435,223
4	922000	Admin Exp Transferred--Credit	0	(99,101)	(99,101)	0	(66,341)	(66,341)	0	(32,760)	(32,760)
4	923000	Outside Services Employed	1,073,822	13,462,408	14,536,230	1,041,472	9,012,140	10,053,612	32,350	4,450,268	4,482,618
4	924000	Property Insurance Premium	0	2,492,997	2,492,997	0	1,668,887	1,668,887	0	824,110	824,110
4	925XXX	Injuries and Damages	3,371,665	7,355,701	10,727,366	2,318,906	4,924,127	7,243,033	1,052,759	2,431,574	3,484,333
4	926XXX	Employee Pensions and Benefits	12,276,652	24,933,445	37,210,097	8,289,422	16,691,196	24,980,618	3,987,230	8,242,249	12,229,479
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,618,210	4,417,281	7,035,491	1,803,995	2,844,729	4,648,724	814,215	1,572,552	2,386,767
4	930000	Miscellaneous General Expenses	208,282	5,198,160	5,406,442	181,690	3,479,804	3,661,494	26,592	1,718,356	1,744,948
4	931000	Rents	8,400	773,313	781,713	0	517,679	517,679	8,400	255,634	264,034
4	935000	Maintenance of General Plant	2,017,130	12,931,067	14,948,197	1,446,130	8,656,444	10,102,574	571,000	4,274,623	4,845,623
		TOTAL ADMIN & GEN OPERATING EXP	22,285,459	106,603,088	128,888,547	15,654,097	71,250,974	86,905,071	6,631,362	35,352,114	41,983,476

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2023
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,894,909	18,291,630	22,186,539	3,012,012	12,244,966	15,256,978	882,897	6,046,664	6,929,561
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,915,788	37,044,726	40,960,514	3,915,788	24,798,851	28,714,639	0	12,245,875	12,245,875
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,620,169	0	2,620,169	2,620,169	0	2,620,169	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,583,230	0	1,583,230	1,583,230	0	1,583,230	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	345,337	1,658,466	2,003,803	287,475	1,103,079	1,390,554	57,862	555,387	613,249
99	407314	Regulatory Debit - FISERVE Amortization	184,409	0	184,409	87,278	0	87,278	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	671,273	0	671,273	671,273	0	671,273	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	125,000	0	125,000	125,000	0	125,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,063,000)	0	(1,063,000)	(1,063,000)	0	(1,063,000)	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	2,623,606	0	2,623,606	2,623,606	0	2,623,606	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(10,081,174)	0	(10,081,174)	(5,174,313)	0	(5,174,313)	(4,906,861)	0	(4,906,861)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(33,148)	0	(33,148)	(33,148)	0	(33,148)	0	0	0
99	407493	Amortization-Remand Residual Balance	(21,267)	0	(21,267)	(21,267)	0	(21,267)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,165,725	5,213,432	6,379,157	796,730	3,490,028	4,286,758	368,995	1,723,404	2,092,399
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(2,636,280)	62,929,038	60,292,758	3,664,719	42,119,247	45,783,966	(6,300,999)	20,809,791	14,508,792
		TOTAL ADMIN & GENERAL EXPENSES	19,649,179	169,532,126	189,181,305	19,318,816	113,370,221	132,689,037	330,363	56,161,905	56,492,268
		TOTAL EXPENSES BEFORE FIT	174,555,992	837,207,989	1,011,763,981	121,347,493	543,432,957	664,780,450	53,208,499	293,775,032	346,983,531
		NET OPERATING INCOME (LOSS) BEFORE FIT			141,538,888			101,260,135			40,278,753
E-FIT		FEDERAL INCOME TAX			(11,043,118)			(7,729,314)			(3,313,804)
E-FIT		DEFERRED FEDERAL INCOME TAX			(14,079,344)			(3,893,559)			(10,185,785)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			167,146,138			113,195,211			53,950,927

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%	64.554%	35.446%
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 Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	22,404	1,046,380	1,068,784	(4,796)	673,869	669,073	27,200	372,511	399,711
1	456010	Other Electric Rev-Financial	0	(46,162,579)	(46,162,579)	0	(29,728,701)	(29,728,701)	0	(16,433,878)	(16,433,878)
1	456015	Other Electric Rev-CT Fuel Sales	0	85,940,278	85,940,278	0	55,345,539	55,345,539	0	30,594,739	30,594,739
1	456016	Other Electric Rev-Resource Opt	0	3,601,840	3,601,840	0	2,319,585	2,319,585	0	1,282,255	1,282,255
1	456017	Other Electric Rev-Non Resource	0	121,590	121,590	0	78,304	78,304	0	43,286	43,286
1	456018	Other Electric Rev-Extraction	0	512,079	512,079	0	329,779	329,779	0	182,300	182,300
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,093	2,093	0	1,157	1,157
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,076	1,485,076	0	1,062,649	1,062,649	(165,000)	587,427	422,427
1	456050	Other Electric Rev-Attachment Fees	324,493	6,078	330,571	186,958	3,914	190,872	137,535	2,164	139,699
1	456100	Transmission Revenue of Others	0	30,491,247	30,491,247	0	19,636,363	19,636,363	0	10,854,884	10,854,884
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,214,097	1,214,097	0	781,878	781,878	0	432,219	432,219
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	(19,257,127)	0	(19,257,127)	(12,185,635)	0	(12,185,635)	(7,071,492)	0	(7,071,492)
1	456329	Amortization Res Decoupling Deferral	7,299,585	0	7,299,585	3,387,741	0	3,387,741	3,911,844	0	3,911,844
1	456338	Non-res Decoupling Deferred Rev	1,586,965	0	1,586,965	1,755,169	0	1,755,169	(168,204)	0	(168,204)
1	456339	Amortization Non-res Decoupling	(10,475,729)	0	(10,475,729)	(9,382,693)	0	(9,382,693)	(1,093,036)	0	(1,093,036)
1	456380	Other Electric Revenue-Clearwater	356,423	0	356,423	0	0	0	356,423	0	356,423
1	456700	Other Electric Rev-Low Voltage	191,122	0	191,122	128,331	0	128,331	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,380,222)	(4,380,222)	0	(2,820,863)	(2,820,863)	0	(1,559,359)	(1,559,359)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,380,222	4,380,222	0	2,820,863	2,820,863	0	1,559,359	1,559,359
1	456730	Other Elec Rev-Intraco Thermal	0	12,594,983	12,594,983	0	8,111,169	8,111,169	0	4,483,814	4,483,814
TOTAL ACCOUNT 456			(20,116,864)	93,722,847	73,605,983	(16,114,925)	60,357,513	44,242,588	(4,001,939)	33,365,334	29,363,395

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-555-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	172,018,775	172,018,775	0	110,780,091	110,780,091	0	61,238,684	61,238,684
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,449,679	1,449,679	0	933,593	933,593	0	516,086	516,086
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,636,871	0	10,636,871	0	0	0	10,636,871	0	10,636,871
1	555550	Non Monetary - Exchange Power	0	(32,987)	(32,987)	0	(21,244)	(21,244)	0	(11,743)	(11,743)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,396,925	4,396,925	0	2,831,620	2,831,620	0	1,565,305	1,565,305
1	555710	Intercompany Purchase	0	1,214,095	1,214,095	0	781,877	781,877	0	432,218	432,218
1	555740	Purchased Power - EIM	0	15,631,062	15,631,062	0	10,066,404	10,066,404	0	5,564,658	5,564,658
TOTAL ACCOUNT 555			10,636,871	194,677,549	205,314,420	0	125,372,341	125,372,341	10,636,871	69,305,208	79,942,079

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-557-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	35,778	6,273,334	6,309,112	35,778	4,040,027	4,075,805	0	2,233,307	2,233,307
1	557010	Other Power Supply Expense - Financial	0	(14,440,778)	(14,440,778)	0	(9,299,861)	(9,299,861)	0	(5,140,917)	(5,140,917)
1	557018	Merchandise Processing Fee	0	47,949	47,949	0	30,879	30,879	0	17,070	17,070
1	557150	Fuel - Economic Dispatch	0	39,697,169	39,697,169	0	25,564,977	25,564,977	0	14,132,192	14,132,192
1	557160	Power Supply Expense - Miscellaneous	0	684,245	684,245	0	440,654	440,654	0	243,591	243,591
99	557161	Unbilled Add-Ons	445,437	0	445,437	617,566	0	617,566	(172,129)	0	(172,129)
1	557165	Other Resource Costs-CAISO Charges	0	490,585	490,585	0	315,937	315,937	0	174,648	174,648
1	557170	Broker Fees - Power	0	485,193	485,193	0	312,464	312,464	0	172,729	172,729
1	557171	REC Broker Fees	0	39,623	39,623	0	25,517	25,517	0	14,106	14,106
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,354,852	0	1,354,852	1,354,852	0	1,354,852	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(43,546,545)	0	(43,546,545)	(43,546,545)	0	(43,546,545)	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	(2,433,366)	0	(2,433,366)	(2,433,366)	0	(2,433,366)	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	914,540	0	914,540	914,540	0	914,540	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,567,923)	0	(2,567,923)	(2,567,923)	0	(2,567,923)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(17,603,230)	0	(17,603,230)	0	0	0	(17,603,230)	0	(17,603,230)
99	557390	Idaho PCA Amortization	6,707,287	0	6,707,287	0	0	0	6,707,287	0	6,707,287
1	557395	Optional Renewable Power Expense Offset	0	1,648	1,648	0	1,061	1,061	0	587	587
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,743,144	5,743,144	0	3,698,585	3,698,585	0	2,044,559	2,044,559
1	557711	Turbine Gas Bookout Offset	0	(5,743,144)	(5,743,144)	0	(3,698,585)	(3,698,585)	0	(2,044,559)	(2,044,559)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,934,679	53,934,679	0	34,733,933	34,733,933	0	19,200,746	19,200,746
TOTAL ACCOUNT 557			(55,874,492)	87,213,647	31,339,155	(45,127,600)	56,165,588	11,037,988	(10,746,892)	31,048,059	20,301,167

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-908-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	236,369	209,964	446,333	160,769	136,752	297,521	75,600	73,212	148,812
99	908600	Public Purpose Tariff Rider Expense Offset	32,125,355	0	32,125,355	22,537,446	0	22,537,446	9,587,909	0	9,587,909
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(182,131)	0	(182,131)	11,999	0	11,999	(194,130)	0	(194,130)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	32,370,371	209,964	32,580,335	22,900,992	136,752	23,037,744	9,469,379	73,212	9,542,591

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-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 28, 2023 Ending Balance 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	3,220,428,863	2,150,679,469	1,069,749,394
	Interest Deduction for FIT Calculation	82,174,535	54,863,833	27,310,702
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended February 28, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,153,302,869	766,040,585	387,262,284
E-OPS	Less: Operating & Maintenance Expense	764,365,335	481,837,555	282,527,780
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	161,010,471	112,605,922	48,404,549
E-OTX	Less: Taxes Other than FIT	86,388,175	70,336,973	16,051,202
	Net Operating Income Before FIT	141,538,888	101,260,135	40,278,753
E-INT	Less: Interest Expense	82,174,535	54,863,833	27,310,702
E-OTX	Less: ID ITC Deferred & Amortization	(8,803)	0	(8,803)
E-SCM	Plus: Schedule M Adjustments	(111,941,830)	(83,202,561)	(28,739,269)
	Taxable Net Operating Income	(52,586,280)	(36,806,259)	(15,780,021)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(11,043,118)	(7,729,314)	(3,313,804)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(11,043,118)	(7,729,314)	(3,313,804)
E-DTE	Deferred FIT	15,362,730	12,325,375	3,037,355
E-DTE	Customer Tax Credit Amortization	(29,442,074)	(16,218,934)	(13,223,140)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(25,607,250)	(11,935,076)	(13,672,174)

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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		81,904,264	107,254,406	189,158,670	56,798,665	70,497,311	127,295,976	25,105,599	36,757,095	61,862,694
12	997001 Contributions In Aid of Construction		0	14,359,988	14,359,988	0	9,551,115	9,551,115	0	4,808,873	4,808,873
12	997002 Injuries and Damages		0	362,530	362,530	0	241,126	241,126	0	121,404	121,404
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	879,847	879,847	0	585,204	585,204	0	294,643	294,643
99	997007 Idaho PCA		(11,679,197)	0	(11,679,197)	0	0	0	(11,679,197)	0	(11,679,197)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	367,316	367,316	0	244,309	244,309	0	123,007	123,007
99	997018 DSM Tariff Rider		4,428,276	(351,503)	4,076,773	1,320,452	(233,792)	1,086,660	3,107,824	(117,711)	2,990,113
12	997020 FAS87 Current Pension Accrual		0	(1,039,429)	(1,039,429)	0	(691,345)	(691,345)	0	(348,084)	(348,084)
12	997027 Uncollectibles		279,346	(3,214,411)	(2,935,065)	(722,135)	(2,137,969)	(2,860,104)	1,001,481	(1,076,442)	(74,961)
99	997031 Decoupling Mechanism		20,846,307	0	20,846,307	16,425,418	0	16,425,418	4,420,889	0	4,420,889
12	997032 Interest Rate Swaps		0	(7,693,186)	(7,693,186)	0	(5,116,892)	(5,116,892)	0	(2,576,294)	(2,576,294)
99	997033 BPA Residential Exchange		(254,134)	0	(254,134)	(273,422)	0	(273,422)	19,288	0	19,288
99	997034 Montana Hydro Settlement		0	0	0	0	0	0	0	0	0
99	997035 Leases		0	167,914	167,914	0	112,407	112,407	0	55,507	55,507
99	997043 Washington Deferred Power Costs		(44,624,842)	0	(44,624,842)	(44,624,842)	0	(44,624,842)	0	0	0
12	997044 Non-Monetary Power Costs		0	(32,987)	(32,987)	0	(21,940)	(21,940)	0	(11,047)	(11,047)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(6,256,570)	(6,256,570)	0	(4,161,370)	(4,161,370)	0	(2,095,200)	(2,095,200)
12	997049 Tax Depreciation		0	(170,978,986)	(170,978,986)	0	(113,721,543)	(113,721,543)	0	(57,257,443)	(57,257,443)
99	997058 Colstrip Community Fund		125,000	0	125,000	125,000	0	125,000	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,086	884,086	0	588,023	588,023	0	296,063	296,063
99	997065 Amortization - Unbilled Revenue Add-Ins		376,632	0	376,632	739,999	0	739,999	(363,367)	0	(363,367)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	24,330,065	24,330,065	0	16,182,413	16,182,413	0	8,147,652	8,147,652
12	997081 Deferred Compensation		0	(24,743)	(24,743)	0	(16,457)	(16,457)	0	(8,286)	(8,286)
4	997082 Meal Disallowances		0	286,220	286,220	0	191,604	191,604	0	94,616	94,616
12	997083 Paid Time Off		0	788,862	788,862	0	524,688	524,688	0	264,174	264,174
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		631,569	0	631,569	0	0	0	631,569	0	631,569
99	997095 WA REC Deferral		(1,653,383)	0	(1,653,383)	(1,653,383)	0	(1,653,383)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	21,762	21,762	0	10,957	10,957
99	997098 Provision for Rate Refund		(21,267)	0	(21,267)	(21,267)	0	(21,267)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(47,004)	(47,004)	0	(31,263)	(31,263)	0	(15,741)	(15,741)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(73,982,535)	(73,982,535)	0	(49,207,264)	(49,207,264)	0	(24,775,271)	(24,775,271)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(16,165,898)	0	(16,165,898)	(16,165,898)	0	(16,165,898)	0	0	0
99	997110 FISERVE		184,409	522,665	707,074	87,278	347,635	434,913	97,131	175,030	272,161
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,347)	(106,347)	0	(53,544)	(53,544)
12	997114 AFUDC Debt CWIP		0	(1,599,824)	(1,599,824)	0	(1,064,075)	(1,064,075)	0	(535,749)	(535,749)
99	997115 AFUDC Equity DFIT Deferral		(1,063,000)	0	(1,063,000)	(1,063,000)	0	(1,063,000)	0	0	0
99	997117 Colstrip Plant Adjustment		(5,309,490)	0	(5,309,490)	(3,587,277)	0	(3,587,277)	(1,722,213)	0	(1,722,213)
99	997119 AFUDC Tax CPI		0	9,247,581	9,247,581	0	6,150,751	6,150,751	0	3,096,830	3,096,830
99	997120 Transportation Tax Disallowance		0	63,927	63,927	0	42,519	42,519	0	21,408	21,408

RESULTS OF OPERATIONS		Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS		E-SCM-12E
For Twelve Months Ended February 28, 2023		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997122	Regulatory Fees	(205,624)	0	(205,624)	(205,624)	0	(205,624)	0	0	0
99	997123	EIM Deferred O&M	45,555	0	45,555	0	0	0	45,555	0	45,555
99	997125	COVID-19	2,623,606	0	2,623,606	2,623,606	0	2,623,606	0	0	0
99	997126	Prepaid Expenses	0	(670,766)	(670,766)	0	(446,140)	(446,140)	0	(224,626)	(224,626)
99	997127	CARES Act SS Deferral	0	(1,451,716)	(1,451,716)	0	(965,565)	(965,565)	0	(486,151)	(486,151)
99	997128	Meters Expensed	0	(2,293,249)	(2,293,249)	0	(1,525,286)	(1,525,286)	0	(767,963)	(767,963)
99	997129	Mixed Service Costs (IDD#5)	0	(24,883,334)	(24,883,334)	0	(16,550,403)	(16,550,403)	0	(8,332,931)	(8,332,931)
99	997130	Wild Fire Resiliency Deferral	(9,605,971)	0	(9,605,971)	(4,699,110)	0	(4,699,110)	(4,906,861)	0	(4,906,861)
99	997132	Battery Storage Deferral	397,210	0	397,210	397,210	0	397,210	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	953,794	0	953,794	953,794	0	953,794	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	347,000	0	347,000	347,000	0	347,000	0	0	0
99	997137	CEIP	(69,018)	0	(69,018)	(69,018)	0	(69,018)	0	0	0
99	997139	Pension Settlement	0	75,697	75,697	0	50,348	50,348	0	25,349	25,349
99	997140	Insurance Balancing	(33,148)	0	(33,148)	(33,148)	0	(33,148)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			23,114,481	(135,056,311)	(111,941,830)	7,463,875	(90,666,436)	(83,202,561)	15,650,606	(44,389,875)	(28,739,269)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.512%	33.488%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
E-DTE-12E

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	9,260,099	9,260,099	0	6,159,077	6,159,077	0	3,101,022	3,101,022
99	410100	Deferred Federal Income Tax Expense - Washington	13,083,258	0	13,083,258	13,083,258	0	13,083,258	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,955,033	0	2,955,033	0	0	0	2,955,033	0	2,955,033
	410100	Total	16,038,291	9,260,099	25,298,390	13,083,258	6,159,077	19,242,335	2,955,033	3,101,022	6,056,055
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,057,905)	(9,057,905)	0	(6,024,593)	(6,024,593)	0	(3,033,312)	(3,033,312)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,719,975)	0	(2,719,975)	(2,719,975)	0	(2,719,975)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(969,484)	0	(969,484)	0	0	0	(969,484)	0	(969,484)
	411100	Total	(3,689,459)	(9,057,905)	(12,747,364)	(2,719,975)	(6,024,593)	(8,744,568)	(969,484)	(3,033,312)	(4,002,796)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,827,608	0	1,827,608	1,827,608	0	1,827,608	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	984,096	0	984,096	0	0	0	984,096	0	984,096
	410193	Total	2,811,704	0	2,811,704	1,827,608	0	1,827,608	984,096	0	984,096
Total Deferred Federal Income Tax Expense			15,160,536	202,194	15,362,730	12,190,891	134,484	12,325,375	2,969,645	67,710	3,037,355
99	411193	Customer Tax Credit Amortization - Washington	(16,218,934)	0	(16,218,934)	(16,218,934)	0	(16,218,934)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(13,223,140)	0	(13,223,140)	0	0	0	(13,223,140)	0	(13,223,140)
	411193	Total	(29,442,074)	0	(29,442,074)	(16,218,934)	0	(16,218,934)	(13,223,140)	0	(13,223,140)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.512%	33.488%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	59,714	59,714	0	38,456	38,456	0	21,258	21,258
1	408140	State Kwh Generation Tax	0	1,535,413	1,535,413	0	988,806	988,806	0	546,607	546,607
1	408150	R&P Property Tax--Production	0	15,528,616	15,528,616	0	10,000,429	10,000,429	0	5,528,187	5,528,187
1	408180	R&P Property Tax--Transmission	0	5,586,373	5,586,373	0	3,597,624	3,597,624	0	1,988,749	1,988,749
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
TOTAL PRODUCTION & TRANSMISSION			0	22,730,289	22,730,289	0	14,638,306	14,638,306	0	8,091,983	8,091,983
DISTRIBUTION											
99	408110	State Excise Tax	23,603,905	0	23,603,905	23,603,905	0	23,603,905	0	0	0
99	408120	Municipal Occupation & License Tax	24,081,109	0	24,081,109	20,334,834	0	20,334,834	3,746,275	0	3,746,275
99	408160	Miscellaneous State or Local Tax--WA & ID	173	0	173	0	0	0	173	0	173
99	408170	R&P Property Tax--Distribution	9,676,028	0	9,676,028	7,473,170	0	7,473,170	2,202,858	0	2,202,858
99	409100	State Income Tax--Idaho	(73,683)	0	(73,683)	0	0	0	(73,683)	0	(73,683)
99	411410	State Income Tax--Idaho ITC Deferred	18,731	0	18,731	0	0	0	18,731	0	18,731
99	411420	State Income Tax--Idaho ITC Amortization	(27,534)	0	(27,534)	0	0	0	(27,534)	0	(27,534)
TOTAL DISTRIBUTION			57,278,729	0	57,278,729	51,411,909	0	51,411,909	5,866,820	0	5,866,820
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,165,725	5,213,432	6,379,157	796,730	3,490,028	4,286,758	368,995	1,723,404	2,092,399
TOTAL A&G			1,165,725	5,213,432	6,379,157	796,730	3,490,028	4,286,758	368,995	1,723,404	2,092,399
TOTAL TAXES OTHER THAN FIT			58,444,454	27,943,721	86,388,175	52,208,639	18,128,334	70,336,973	6,235,815	9,815,387	16,051,202

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,316,666	7,316,666	0	4,711,933	4,711,933	0	2,604,733	2,604,733
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	1,010,213	1,010,213	0	650,577	650,577	0	359,636	359,636
1	182381	CDA Settlement Past Storage	0	27,296,144	27,296,144	0	17,578,717	17,578,717	0	9,717,427	9,717,427
1	302000	Franchises & Consents	2,742,218	44,049,218	46,791,436	2,742,218	28,367,696	31,109,914	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,343,528	16,663,244	319,716	10,636,176	10,955,892	0	5,707,352	5,707,352
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,356,337	108,982,460	113,338,797	4,356,337	72,956,128	77,312,465	0	36,026,332	36,026,332
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	20,069,881	20,069,881	0	13,435,380	13,435,380	0	6,634,501	6,634,501
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	10,491,246	10,491,246	0	7,023,155	7,023,155	0	3,468,091	3,468,091
		TOTAL INTANGIBLE PLANT	23,533,614	334,721,029	358,254,643	23,533,614	221,690,701	245,224,315	0	113,030,328	113,030,328
		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	111,646,617	29,243,607	140,890,224	72,947,147	18,832,883	91,780,030	38,699,470	10,410,724	49,110,194
1	312000	Boiler Plant	146,675,128	77,145,478	223,820,606	93,345,566	49,681,688	143,027,254	53,329,562	27,463,790	80,793,352
1	313000	Generators	16,353	0	16,353	10,403	0	10,403	5,950	0	5,950
1	314000	Turbogenerator Units	39,424,019	18,589,251	58,013,270	25,772,055	11,971,478	37,743,533	13,651,964	6,617,773	20,269,737
1	315000	Accessory Electric Equipment	18,115,314	12,501,086	30,616,400	11,836,495	8,050,699	19,887,194	6,278,819	4,450,387	10,729,206
1	316000	Miscellaneous Power Plant Equipment	14,673,913	2,476,959	17,150,872	9,590,212	1,595,162	11,185,374	5,083,701	881,797	5,965,498
		TOTAL STEAM PRODUCTION PLANT	330,551,344	143,813,963	474,365,307	213,501,878	92,616,193	306,118,071	117,049,466	51,197,770	168,247,236
		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	112,214,503	112,214,503	0	72,266,140	72,266,140	0	39,948,363	39,948,363
1	332XXX	Reservoirs, Dams, & Waterways	0	256,560,755	256,560,755	0	165,225,126	165,225,126	0	91,335,629	91,335,629
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	84,894,615	84,894,615	0	54,672,132	54,672,132	0	30,222,483	30,222,483
1	335XXX	Miscellaneous Power Plant Equipment	0	13,760,307	13,760,307	0	8,861,638	8,861,638	0	4,898,669	4,898,669
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	772,776,790	772,776,790	0	497,668,253	497,668,253	0	275,108,537	275,108,537
		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	17,615,216	17,615,216	0	11,344,199	11,344,199	0	6,271,017	6,271,017
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,860	21,070,860	0	13,569,634	13,569,634	0	7,501,226	7,501,226
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	239,811,314	239,811,314	0	154,438,486	154,438,486	0	85,372,828	85,372,828
1	344010	Generators - Solar	0	172,152	172,152	0	110,866	110,866	0	61,286	61,286
1	345000	Accessory Electric Equipment	0	25,708,472	25,708,472	0	16,556,256	16,556,256	0	9,152,216	9,152,216
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	1,642,720	1,642,720	0	1,057,912	1,057,912	0	584,808	584,808
		TOTAL OTHER PRODUCTION PLANT	0	328,403,014	328,403,014	0	211,491,541	211,491,541	0	116,911,473	116,911,473
		TOTAL PRODUCTION PLANT	330,551,344	1,244,993,767	1,575,545,111	213,501,878	801,775,987	1,015,277,865	117,049,466	443,217,780	560,267,246

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,508,548	30,136,906	410,632	19,003,505	19,414,137	217,726	10,505,043	10,722,769	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	507	33,172,455	33,172,962	328	21,363,061	21,363,389	179	11,809,394	11,809,573	
1	353XXX	Station Equipment	12,902,352	361,933,276	374,835,628	8,434,118	233,085,030	241,519,148	4,468,234	128,848,246	133,316,480	
1	354000	Towers & Fixtures	15,986,129	1,167,385	17,153,514	10,446,932	751,796	11,198,728	5,539,197	415,589	5,954,786	
1	355000	Poles & Fixtures	5,418	354,661,679	354,667,097	3,541	228,402,121	228,405,662	1,877	126,259,558	126,261,435	
1	356000	Overhead Conductors & Devices	12,523,446	170,309,422	182,832,868	8,184,071	109,679,268	117,863,339	4,339,375	60,630,154	64,969,529	
1	357000	Underground Conduit	0	2,999,666	2,999,666	0	1,931,785	1,931,785	0	1,067,881	1,067,881	
1	358000	Underground Conductors & Devices	0	6,477,202	6,477,202	0	4,171,318	4,171,318	0	2,305,884	2,305,884	
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	42,125,044	962,758,936	1,004,883,980	27,531,140	620,016,755	647,547,895	14,593,904	342,742,181	357,336,085	
		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	3,983,704	0	3,983,704	1,327,037	0	1,327,037	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	28,991,505	0	28,991,505	21,310,895	0	21,310,895	7,680,610	0	7,680,610	
3	362000	Station Equipment	162,319,713	3,186,440	165,506,153	108,620,468	2,056,974	110,677,442	53,699,245	1,129,466	54,828,711	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	542,963,630	0	542,963,630	358,999,363	0	358,999,363	183,964,267	0	183,964,267	
99	365000	Overhead Conductors & Devices	345,737,356	0	345,737,356	215,873,713	0	215,873,713	129,863,643	0	129,863,643	
99	366000	Underground Conduit	159,152,732	0	159,152,732	104,896,556	0	104,896,556	54,256,176	0	54,256,176	
99	367000	Underground Conductors & Devices	276,327,172	0	276,327,172	184,694,408	0	184,694,408	91,632,764	0	91,632,764	
99	368000	Line Transformers	335,672,052	0	335,672,052	233,118,979	0	233,118,979	102,553,073	0	102,553,073	
99	369XXX	Services	216,541,644	0	216,541,644	140,829,097	0	140,829,097	75,712,547	0	75,712,547	
99	371XXX	Installations on Customers' Premises	6,724,799	0	6,724,799	6,724,799	0	6,724,799	0	0	0	
99	370XXX	Meters	86,549,925	0	86,549,925	61,831,226	0	61,831,226	24,718,699	0	24,718,699	
99	373XXX	Street Light & Signal Systems	79,027,323	0	79,027,323	51,218,619	0	51,218,619	27,808,704	0	27,808,704	
		TOTAL DISTRIBUTION PLANT	2,256,423,586	3,186,440	2,259,610,026	1,500,038,787	2,056,974	1,502,095,761	756,384,799	1,129,466	757,514,265	
		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	27,219,616	109,279,974	136,499,590	17,865,685	73,155,293	91,020,978	9,353,931	36,124,681	45,478,612	
4	391XXX	Office Furniture & Equipment	5,506,585	51,565,693	57,072,278	5,491,165	34,519,622	40,010,787	15,420	17,046,071	17,061,491	
4	392XXX	Transportation Equipment	40,975,069	30,494,146	71,469,215	27,860,055	20,413,696	48,273,751	13,115,014	10,080,450	23,195,464	
4	393000	Stores Equipment	684,768	4,134,045	4,818,813	499,865	2,767,454	3,267,319	184,903	1,366,591	1,551,494	
4	394000	Tools, Shop & Garage Equipment	2,602,131	18,345,466	20,947,597	1,395,883	12,281,005	13,676,888	1,206,248	6,064,461	7,270,709	
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	21,858,878	7,519,054	29,377,932	13,177,549	5,033,480	18,211,029	8,681,329	2,485,574	11,166,903	
4	397XXX	Communications Equipment	33,071,479	95,296,080	128,367,559	23,664,039	63,794,055	87,458,094	9,407,440	31,502,025	40,909,465	
4	398000	Miscellaneous Equipment	13,459	872,039	885,498	0	583,769	583,769	13,459	288,270	301,729	
		TOTAL GENERAL PLANT	133,845,409	330,892,222	464,737,631	91,152,307	221,509,180	312,661,487	42,693,102	109,383,042	152,076,144	
		TOTAL PLANT IN SERVICE	2,786,478,997	2,876,552,394	5,663,031,391	1,855,757,726	1,867,049,597	3,722,807,323	930,721,271	1,009,502,797	1,940,224,068	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(284,480,075)	(78,690,891)	(363,170,966)	(187,980,122)	(50,676,934)	(238,657,056)	(96,499,953)	(28,013,957)	(124,513,910)	
E-ADEP		Hydro Production Plant	0	(191,698,922)	(191,698,922)	0	(123,454,106)	(123,454,106)	0	(68,244,816)	(68,244,816)	
E-ADEP		Other Production Plant	0	(171,396,680)	(171,396,680)	0	(110,379,462)	(110,379,462)	0	(61,017,218)	(61,017,218)	
E-ADEP		Transmission Plant	(27,454,419)	(245,540,691)	(272,995,110)	(16,809,555)	(158,128,205)	(174,937,760)	(10,644,864)	(87,412,486)	(98,057,350)	
E-ADEP		Distribution Plant	(744,692,827)	(509,824)	(745,202,651)	(463,896,611)	(329,112)	(464,225,723)	(280,796,216)	(180,712)	(280,976,928)	
E-ADEP		General Plant	(55,402,104)	(115,418,040)	(170,820,144)	(35,969,378)	(77,264,298)	(113,233,676)	(19,432,726)	(38,153,742)	(57,586,468)	
TOTAL ACCUMULATED DEPRECIATION			(1,112,029,425)	(803,255,048)	(1,915,284,473)	(704,655,666)	(520,232,117)	(1,224,887,783)	(407,373,759)	(283,022,931)	(690,396,690)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,667,451)	(18,667,451)	0	(12,021,839)	(12,021,839)	0	(6,645,612)	(6,645,612)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(478,777)	0	(478,777)	(478,777)	0	(478,777)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,692,594)	(3,692,594)	0	(2,469,049)	(2,469,049)	0	(1,223,545)	(1,223,545)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(14,749,025)	(114,561,947)	(129,310,972)	(14,749,025)	(76,691,204)	(91,440,229)	0	(37,870,743)	(37,870,743)	
E-AAAMT		General Plant - 390200, 396200	0	(1,230,211)	(1,230,211)	0	(823,540)	(823,540)	0	(406,671)	(406,671)	
TOTAL ACCUMULATED AMORTIZATION			(15,227,802)	(138,152,203)	(153,380,005)	(15,227,802)	(92,005,632)	(107,233,434)	0	(46,146,571)	(46,146,571)	
TOTAL ACCUMULATED DEPR/AMORT			(1,127,257,227)	(941,407,251)	(2,068,664,478)	(719,883,468)	(612,237,749)	(1,332,121,217)	(407,373,759)	(329,169,502)	(736,543,261)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,659,221,770	1,935,145,143	3,594,366,913	1,135,874,258	1,254,811,848	2,390,686,106	523,347,512	680,333,295	1,203,680,807	
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	(539,036,359)	(539,036,359)	0	(358,523,863)	(358,523,863)	0	(180,512,496)	(180,512,496)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,431,116)	(51,431,116)	0	(34,429,532)	(34,429,532)	0	(17,001,584)	(17,001,584)	
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	(5,732,190)	(5,732,190)	0	(3,691,530)	(3,691,530)	0	(2,040,660)	(2,040,660)	
1		ADFIT - CDA Settlement Costs (283333)	0	277,866	277,866	0	178,946	178,946	0	98,920	98,920	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(934,926)	(934,926)	0	(621,838)	(621,838)	0	(313,088)	(313,088)	
TOTAL ACCUMULATED DFIT			0	(601,015,016)	(601,015,016)	0	(399,871,502)	(399,871,502)	0	(201,143,514)	(201,143,514)	
NET ELECTRIC UTILITY PLANT			1,659,221,770	1,334,130,127	2,993,351,897	1,135,874,258	854,940,346	1,990,814,604	523,347,512	479,189,781	1,002,537,293	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.554%	35.446%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.512%	33.488%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended February 28, 2023	
Ending Balance 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	1,659,221,770	1,334,130,127	2,993,351,897	#####	854,940,346	1,990,814,604	523,347,512	479,189,781	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,916,764	42,781,123	50,697,887	5,956,968	28,638,967	34,595,935	1,959,796	14,142,156	16,101,952
4	Accumulated Amortization - AFUDC (182318)	(1,729,565)	(5,778,295)	(7,507,860)	(1,388,000)	(3,868,164)	(5,256,164)	(341,565)	(1,910,131)	(2,251,696)
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)	2,235,089	0	2,235,089	0	0	0	2,235,089	0	2,235,089
99	ADFIT - Boulder Park Disallowed (190040)	76,631	0	76,631	0	0	0	76,631	0	76,631
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:	15,815,858	0	15,815,858	15,815,858	0	15,815,858	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	23,949,007	0	23,949,007	23,949,007	0	23,949,007	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,350,621)	0	(8,350,621)	(8,350,621)	0	(8,350,621)	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)	(4,242,631)	0	(4,242,631)	(1,288,338)	0	(1,288,338)	(2,954,293)	0	(2,954,293)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(44,850,041)	0	(44,850,041)	(33,873,628)	0	(33,873,628)	(10,976,413)	0	(10,976,413)
99	ADFIT-Customer Tax Credit (190393)	9,418,509	0	9,418,509	7,113,462	0	7,113,462	2,305,047	0	2,305,047
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,339,632)	0	(9,339,632)	(5,777,094)	0	(5,777,094)	(3,562,538)	0	(3,562,538)
99	Colstrip-Regulatory Asset (182327)	15,698,093	0	15,698,093	8,727,148	0	8,727,148	6,970,945	0	6,970,945
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	806,286	0	806,286	807,436	0	807,436	(1,150)	0	(1,150)
99	Colstrip Reg Asset ADFIT (283376)	(2,238,633)	0	(2,238,633)	(1,524,017)	0	(1,524,017)	(714,616)	0	(714,616)
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)	(5,897,323)	0	(5,897,323)	(4,144,712)	0	(4,144,712)	(1,752,611)	0	(1,752,611)
99	Colstrip ARO Liability (230027)	(13,213,183)	0	(13,213,183)	(8,634,818)	0	(8,634,818)	(4,578,365)	0	(4,578,365)
99	Colstrip ARO ADFIT (190376)	2,774,769	0	2,774,769	1,813,312	0	1,813,312	961,457	0	961,457
99	Colstrip ARO ADFIT (283377)	(1,956,179)	0	(1,956,179)	(1,217,293)	0	(1,217,293)	(738,886)	0	(738,886)
99	Customer Deposits (235199)	(2,190)	0	(2,190)	(2,190)	0	(2,190)	0	0	0
C-WKC	Working Capital	190,531,310	0	190,531,310	127,170,233	0	127,170,233	63,361,077	0	63,361,077
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	190,074,138	37,002,828	227,076,966	135,094,062	24,770,803	159,864,865	54,980,076	12,232,025	67,212,101
	NET RATE BASE	1,849,295,908	1,371,132,955	3,220,428,863	#####	879,711,149	2,150,679,469	578,327,588	491,421,806	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	3,655,444	3,655,444			3,655,444	3,655,444		2,354,106	2,354,106		1,301,338	1,301,338	
	Steam (ED-ID)	4,307,632	4,307,632		4,307,632	4,307,632	4,307,632				4,307,632		4,307,632	
	Steam (ED-WA)	11,646,055	11,646,055		11,646,055	11,646,055	11,646,055	11,646,055						
1	Hydro (ED-AN)	16,156,371	16,156,371			16,156,371	16,156,371		10,404,703	10,404,703		5,751,668	5,751,668	
1	Other (ED-AN)	10,984,075	10,984,075			10,984,075	10,984,075		7,073,744	7,073,744		3,910,331	3,910,331	
Total Electric Production		46,749,577	46,749,577		15,953,687	30,795,890	46,749,577	11,646,055	19,832,553	31,478,608	4,307,632	10,963,337	15,270,969	
Electric Transmission														
1	ED-AN	19,138,033	19,138,033			19,138,033	19,138,033		12,324,893	12,324,893		6,813,140	6,813,140	
	ED-ID	275,575	275,575		275,575	275,575	275,575				275,575		275,575	
	ED-WA	519,888	519,888		519,888	519,888	519,888	519,888		519,888				
Total Electric Transmissic		19,933,496	19,933,496		795,463	19,138,033	19,933,496	519,888	12,324,893	12,844,781	275,575	6,813,140	7,088,715	
Electric Distribution														
3	ED-AN	85,395	85,395			85,395	85,395		55,126	55,126		30,269	30,269	
	ED-ID	19,639,495	19,639,495		19,639,495	19,639,495	19,639,495				19,639,495		19,639,495	
	ED-WA	37,590,616	37,590,616		37,590,616	37,590,616	37,590,616	37,590,616		37,590,616				
Total Electric Distribution		57,315,506	57,315,506		57,230,111	85,395	57,315,506	37,590,616	55,126	37,645,742	19,639,495	30,269	19,669,764	
Gas Underground Storage														
	GD-AN	734,646		734,646										
	GD-OR	126,623			126,623									
Total Gas Underground St		861,269		734,646	126,623									
Gas Distribution														
	GD-AN	57,432		57,432										
	GD-ID	6,914,988		6,914,988										
	GD-WA	15,944,898		15,944,898										
	GD-OR	10,419,427			10,419,427									
Total Gas Distribution		33,336,745		22,917,318	10,419,427									
General Plant														
4	ED-AN	2,948,120	2,948,120			2,948,120	2,948,120		1,973,560	1,973,560		974,560	974,560	
	ED-ID	514,894	514,894		514,894	514,894	514,894				514,894		514,894	
	ED-WA	1,283,997	1,283,997		1,283,997	1,283,997	1,283,997	1,283,997		1,283,997				
7,4	CD-AA	21,148,145	14,827,387	4,379,358	1,941,400	14,827,387	14,827,387		9,925,898	9,925,898		4,901,489	4,901,489	
9,4	CD-AN	669,047	516,123	152,924		516,123	516,123		345,508	345,508		170,615	170,615	
9	CD-ID	477,040	368,003	109,037		368,003	368,003				368,003		368,003	
9	CD-WA	2,240,015	1,728,015	512,000		1,728,015	1,728,015	1,728,015		1,728,015				
8	GD-AA	371,188		256,250	114,938									
	GD-AN	31,214		31,214										
	GD-ID	39,573		39,573										
	GD-WA	1,090,295		1,090,295										
	GD-OR	210,926			210,926									
Total General Plant		31,024,454	22,186,539	6,570,651	2,267,264	3,894,909	18,291,630	22,186,539	3,012,012	12,244,966	15,256,978	882,897	6,046,664	6,929,561
Total Depreciation Expens		189,221,047	146,185,118	30,222,615	12,813,314	77,874,170	68,310,948	146,185,118	52,768,571	44,457,538	97,226,109	25,105,599	23,853,410	48,959,009

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expe	64.554%	35.446%
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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950
1	Misc Intangible Plt (30300)	ED-AN	259,549	259,549		259,549	259,549		167,150	167,150		92,399	92,399
Total Production/Transmission			1,177,949	1,177,949		1,177,949	1,177,949		758,600	758,600		419,349	419,349
Distribution													
	Franchises (302000)	ED-WA	108,440	108,440		108,440	108,440		108,440	108,440			
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866			
Total Distribution			114,306	114,306		114,306	114,306		114,306	114,306			
General Plant - 303000													
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848		290,848		194,702	194,702
9,1		CD-AN	9,728	7,505	2,223			7,505		7,505		4,833	4,833
		GD-ID	14,795		14,795								
		GD-WA	24,862		24,862								
		GD-OR	7,822			7,822							
Total General Plant - 303000			472,040	298,353	127,783	45,904		298,353		298,353		199,535	199,535
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	43,416,131	30,439,917	8,990,613	3,985,601		30,439,917		30,439,917		20,377,394	20,377,394
9,4		CD-AN	120,097	92,646	27,451			92,646		92,646		62,020	62,020
9,4		CD-ID	0	0	0			0		0		0	0
9,4		CD-WA	3,715,741	2,866,434	849,307			2,866,434		2,866,434		2,866,434	2,866,434
4		ED-AN	6,512,163	6,512,163				6,512,163		6,512,163		4,359,437	4,359,437
		ED-ID	0	0				0		0		0	0
		ED-WA	1,049,354	1,049,354				1,049,354		1,049,354		1,049,354	1,049,354
8		GD-AA	87,394		60,332	27,062							
		GD-AN	0		0								
		GD-OR	25,156			25,156							
Total Miscellaneous IT Intangible Plt - 3031XX			54,926,036	40,960,514	9,927,703	4,037,819		3,915,788		37,044,726		40,960,514	
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
4		ED-AN	422,431	422,431				422,431		422,431		282,788	282,788
		GD-OR	0			0							
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431		422,431		282,788	282,788
Total Amortization Expense			57,112,762	42,973,553	10,055,486	4,083,723		4,030,094		38,943,459		42,973,553	
								4,030,094		26,039,774		30,069,868	
												0	12,903,685
													12,903,685

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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(78,690,891)	(78,690,891)			(78,690,891)	(78,690,891)		(50,676,934)	(50,676,934)		(28,013,957)	(28,013,957)	
	Steam (ED-ID)	(96,499,953)	(96,499,953)		(96,499,953)	(96,499,953)	(96,499,953)				(96,499,953)	(96,499,953)	(96,499,953)	
	Steam (ED-WA)	(187,980,122)	(187,980,122)		(187,980,122)	(187,980,122)	(187,980,122)	(187,980,122)			(187,980,122)	(187,980,122)	(187,980,122)	
1	Hydro (ED-AN)	(191,698,922)	(191,698,922)		(191,698,922)	(191,698,922)	(191,698,922)		(123,454,106)	(123,454,106)		(68,244,816)	(68,244,816)	
1	Other (ED-AN)	(171,396,680)	(171,396,680)		(171,396,680)	(171,396,680)	(171,396,680)		(110,379,462)	(110,379,462)		(61,017,218)	(61,017,218)	
Total Electric Production		(726,266,568)	(726,266,568)		(284,480,075)	(441,786,493)	(726,266,568)		(187,980,122)	(284,510,502)	(472,490,624)	(96,499,953)	(157,275,991)	(253,775,944)
Electric Transmission														
1	ED-AN	(245,540,691)	(245,540,691)			(245,540,691)	(245,540,691)		(158,128,205)	(158,128,205)		(87,412,486)	(87,412,486)	
	ED-ID	(10,644,864)	(10,644,864)		(10,644,864)	(10,644,864)	(10,644,864)				(10,644,864)	(10,644,864)	(10,644,864)	
	ED-WA	(16,809,555)	(16,809,555)		(16,809,555)	(16,809,555)	(16,809,555)	(16,809,555)			(16,809,555)	(16,809,555)	(16,809,555)	
Total Electric Transmissic		(272,995,110)	(272,995,110)		(27,454,419)	(245,540,691)	(272,995,110)		(16,809,555)	(158,128,205)	(174,937,760)	(10,644,864)	(87,412,486)	(98,057,350)
Electric Distribution														
3	ED-AN	(509,824)	(509,824)			(509,824)	(509,824)		(329,112)	(329,112)		(180,712)	(180,712)	
	ED-ID	(280,796,216)	(280,796,216)		(280,796,216)	(280,796,216)	(280,796,216)				(280,796,216)	(280,796,216)	(280,796,216)	
	ED-WA	(463,896,611)	(463,896,611)		(463,896,611)	(463,896,611)	(463,896,611)	(463,896,611)			(463,896,611)	(463,896,611)	(463,896,611)	
Total Electric Distribution		(745,202,651)	(745,202,651)		(744,692,827)	(509,824)	(745,202,651)		(463,896,611)	(329,112)	(464,225,723)	(280,796,216)	(180,712)	(280,976,928)
Gas Underground Storage														
	GD-AN	(19,334,235)	(19,334,235)											
	GD-OR	(1,664,670)		(1,664,670)		(1,664,670)								
Total Gas Underground St		(20,998,905)		(19,334,235)		(1,664,670)								
Gas Distribution														
	GD-AN	(2,033,074)	(2,033,074)											
	GD-ID	(102,671,095)	(102,671,095)											
	GD-WA	(189,480,271)	(189,480,271)											
	GD-OR	(141,845,139)		(141,845,139)										
Total Gas Distribution		(436,029,579)		(294,184,440)		(141,845,139)								
General Plant														
4	ED-AN	(36,962,189)	(36,962,189)			(36,962,189)	(36,962,189)		(24,743,598)	(24,743,598)		(12,218,591)	(12,218,591)	
	ED-ID	(13,667,441)	(13,667,441)		(13,667,441)	(13,667,441)	(13,667,441)				(13,667,441)	(13,667,441)	(13,667,441)	
	ED-WA	(26,716,997)	(26,716,997)		(26,716,997)	(26,716,997)	(26,716,997)	(26,716,997)			(26,716,997)	(26,716,997)	(26,716,997)	
7,4	CD-AA	(102,287,628)	(71,715,902)	(21,181,722)	(9,390,004)	(71,715,902)	(71,715,902)		(48,008,776)	(48,008,776)		(23,707,126)	(23,707,126)	
9,4	CD-AN	(8,736,955)	(6,739,949)	(1,997,006)		(6,739,949)	(6,739,949)		(4,511,924)	(4,511,924)		(2,228,025)	(2,228,025)	
9	CD-ID	(7,473,504)	(5,765,285)	(1,708,219)		(5,765,285)	(5,765,285)				(5,765,285)	(5,765,285)	(5,765,285)	
9	CD-WA	(11,993,805)	(9,252,381)	(2,741,424)		(9,252,381)	(9,252,381)	(9,252,381)			(9,252,381)	(9,252,381)	(9,252,381)	
8	GD-AA	(2,530,821)		(1,747,152)	(783,669)									
	GD-AN	(4,037,953)		(4,037,953)										
	GD-ID	(2,480,780)		(2,480,780)										
	GD-WA	(12,785,411)		(12,785,411)										
	GD-OR	(5,751,943)		(5,751,943)										
Total General Plant		(235,425,427)	(170,820,144)	(48,679,667)	(15,925,616)	(55,402,104)	(115,418,040)	(170,820,144)	(35,969,378)	(77,264,298)	(113,233,676)	(19,432,726)	(38,153,742)	(57,586,468)
Total Accumulated Depr		(2,436,918,240)	(1,915,284,473)	(362,198,342)	(159,435,425)	(1,112,029,425)	(803,255,048)	(1,915,284,473)	(704,655,666)	(520,232,117)	(1,224,887,783)	(407,373,759)	(283,022,931)	(690,396,690)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	Washington	Idaho		
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%	35.600%	
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense	64.554%	35.446%	
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(15,804,821)	(15,804,821)		(15,804,821)	(15,804,821)		(10,178,305)	(10,178,305)		(5,626,516)	(5,626,516)	
1	Misc Intangible Plt (3030)	ED-AN	(2,862,630)	(2,862,630)		(2,862,630)	(2,862,630)		(1,843,534)	(1,843,534)		(1,019,096)	(1,019,096)	
Total Production/Transmission			(18,667,451)	(18,667,451)		(18,667,451)	(18,667,451)		(12,021,839)	(12,021,839)		(6,645,612)	(6,645,612)	
Distribution														
	Franchises (302000)	ED-WA	(411,662)	(411,662)		(411,662)	(411,662)	(411,662)		(411,662)				
	Misc Intangible Plt (3030)	ED-WA	(67,115)	(67,115)		(67,115)	(67,115)	(67,115)		(67,115)				
Total Distribution			(478,777)	(478,777)		(478,777)	(478,777)	(478,777)		(478,777)				
General Plant - 303000														
7,4	CD-AA		(5,104,927)	(3,579,167)	(1,057,128)	(468,632)								
9,1	CD-AN		(147,035)	(113,427)	(33,608)							(1,183,165)	(1,183,165)	
	GD-ID		(162,515)		(162,515)							(40,380)	(40,380)	
	GD-WA		(319,745)		(319,745)									
	GD-OR		(130,102)			(130,102)								
Total General Plant - 303000			(5,864,324)	(3,692,594)	(1,572,996)	(598,734)				(2,469,049)	(2,469,049)		(1,223,545)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(143,971,021)	(100,940,962)	(29,813,518)	(13,216,541)								
9,4	CD-AN		(413,277)	(318,814)	(94,463)							(33,368,054)	(33,368,054)	
9	CD-ID		0	0	0							(105,390)	(105,390)	
9	CD-WA		(16,164,550)	(12,469,819)	(3,694,731)							0	0	
4	ED-AN		(13,302,171)	(13,302,171)								0	0	
	ED-ID		0	0								0	0	
	ED-WA		(2,279,206)	(2,279,206)								0	0	
8	GD-AA		(253,351)		(174,901)	(78,450)								
	GD-AN		0		0									
	GD-OR		(25,156)			(25,156)								
Total Misc IT Intangible Plant - 3031XX			(176,408,732)	(129,310,972)	(33,777,613)	(13,320,147)				(14,749,025)	(76,691,204)	(91,440,229)	0	(37,870,743)
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	
9	CD-ID		0	0	0							0	0	
9	CD-WA		0	0	0							0	0	
4	ED-AN		(1,230,211)	(1,230,211)								(406,671)	(406,671)	
	ED-WA		0	0								0	0	
	GD-WA		0		0									
	GD-OR		0			0								
Total General Plant - 390200, 396200			(1,230,211)	(1,230,211)	0	0				(823,540)	(823,540)	0	(406,671)	
Total Accumulated Amortization			(202,649,495)	(153,380,005)	(35,350,609)	(13,918,881)				(15,227,802)	(92,005,632)	(107,233,434)	0	(46,146,571)

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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	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	20,687,658	8,459,214	3,115,965	9,112,479	20,687,658	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	130,889,281	0	0	91,769,093	91,769,093	0	0	27,104,552	27,104,552	0	12,015,636	12,015,636
9	CD-WA / ID / AN	31,166,583	9,406,470	6,237,966	8,398,401	24,042,837	2,787,080	1,848,271	2,488,395	7,123,746	0	0	0
	TOTAL ACCOUNT	212,077,757	17,865,684	9,353,931	109,279,973	136,499,588	27,837,680	1,848,271	29,592,947	59,278,898	4,283,635	12,015,636	16,299,271
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,682,413	1,301,397	7,798	2,373,218	3,682,413	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	69,809,686	0	0	48,944,967	48,944,967	0	0	14,456,190	14,456,190	0	6,408,529	6,408,529
9	CD-WA / ID / AN	5,761,894	4,189,768	7,622	247,508	4,444,898	1,241,403	2,258	73,335	1,316,996	0	0	0
	TOTAL ACCOUNT	79,669,892	5,491,165	15,420	51,565,693	57,072,278	1,474,526	2,258	14,647,345	16,124,129	12,109	6,461,376	6,473,485
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	60,547,691	26,306,914	12,274,812	21,965,965	60,547,691	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,520,220	0	0	0	0	9,936,702	3,556,532	3,026,986	16,520,220	0	0	0
99	GD-OR / AS	4,892,625	0	0	0	0	0	0	0	4,892,625	0	4,892,625	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	7,290,554	1,553,141	840,202	3,230,809	5,624,152	460,186	248,947	957,269	1,666,402	0	0	0
	TOTAL ACCOUNT	96,903,863	27,860,055	13,115,014	30,494,146	71,469,215	10,396,888	3,805,479	5,615,959	19,818,326	4,892,625	723,697	5,616,322

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,622,351	440,999	184,903	3,711,348	4,337,250	130,665	54,786	1,099,650	1,285,101	0	0	0	
		TOTAL ACCOUNT	6,350,802	499,865	184,903	4,134,045	4,818,813	353,018	54,786	1,102,243	1,510,047	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,315,215	1,377,818	458,259	6,479,138	8,315,215	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	15,807,904	0	0	11,083,237	11,083,237	0	0	3,273,501	3,273,501	0	1,451,166	1,451,166	
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	36,241,236	1,395,882	1,206,248	18,345,465	20,947,595	2,564,465	599,672	7,921,660	11,085,797	971,938	3,235,906	4,207,844	
	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	27,879,799	12,927,542	8,291,584	6,660,673	27,879,799	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	34,019,403	13,177,550	8,681,329	7,519,054	29,377,933	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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	45,517,004	13,360,770	6,545,941	25,610,293	45,517,004	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	95,864,682	0	0	67,212,646	67,212,646	0	0	19,851,658	19,851,658	0	8,800,378	8,800,378
9	CD-WA/ ID / AN	20,271,328	10,303,269	2,861,499	2,473,142	15,637,910	3,052,796	847,845	732,777	4,633,418	0	0	0
	TOTAL ACCOUNT	163,546,576	23,664,039	9,407,440	95,296,081	128,367,560	3,654,586	1,135,571	20,758,518	25,548,675	754,626	8,875,715	9,630,341
	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	654,119,927	91,152,306	42,693,103	330,892,221	464,737,630	52,242,543	8,439,447	84,119,872	144,801,862	11,852,754	32,727,681	44,580,435

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-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,539,838	4,166,623	0	23,373,215	27,539,838	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	287,681	0	0	0	0	0	0	0	0	287,681	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	121,443,615	0	0	85,146,547	85,146,547	0	0	25,148,544	25,148,544	0	11,148,524	
9		CD-WA / ID / AN	845,716	189,714	0	462,697	652,411	56,211	0	137,094	193,305	0	0	
		TOTAL ACCOUNT	150,537,248	4,356,337	0	108,982,459	113,338,796	56,211	0	25,575,860	25,632,071	287,681	11,278,700	11,566,381
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,720,179	0	0	3,720,179	3,720,179	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	23,319,406	0	0	16,349,702	16,349,702	0	0	4,828,983	4,828,983	0	2,140,721	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	27,039,585	0	0	20,069,881	20,069,881	0	0	4,828,983	4,828,983	0	2,140,721	2,140,721
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	253,148	0	0	253,148	253,148	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	14,602,491	0	0	10,238,098	10,238,098	0	0	3,023,884	3,023,884	0	1,340,509	1,340,509
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,855,639	0	0	10,491,246	10,491,246	0	0	3,023,884	3,023,884	0	1,340,509	1,340,509
	TOTAL		368,832,790	20,791,395	0	253,048,786	273,840,181	5,326,420	771,517	61,151,206	67,249,143	713,632	27,029,834	27,743,466

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended February 28, 2023 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(72,443,158)	(50,791,347)	(15,001,529)	(6,650,282)
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>(79,203,416)</u>	<u>(55,589,408)</u>	<u>(16,419,266)</u>	<u>(7,194,742)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended February 28, 2023
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,486,782	6,486,782	0	0	0	0	6,486,782
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(416)	(416)	0	0	0	0	(416)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	161,501,668	78,320,652	0	239,822,320	127,170,233	63,361,077	34,331,435	14,959,575	0
TOTAL		161,501,668	78,320,652	6,486,366	246,308,686	127,170,233	63,361,077	34,331,435	14,959,575	6,486,366

ALLOCATION RATIOS:

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

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

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