

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	166,633,967	113,529,426	53,104,541
	Adjustments			
	Adjusted Net Operating Income (Loss)	166,633,967	113,529,426	53,104,541
E-APL	Electric Net Rate Base	3,211,348,693	2,145,229,101	1,066,119,592
	RATE OF RETURN	5.189%	5.292%	4.981%

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 December 31, 2022
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	12-01-2022 thru 12-31-2022	410,798 100.000%	267,416 65.097%	143,382 34.903%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2022 thru 12-31-2022	43,303,602 100.000%	27,489,947 63.482%	15,813,655 36.518%
	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 December 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		90,055,012	75,398,647	9,840,778	4,815,587
		Direct O & M Accts 500 - 894		62,329,960	46,412,847	11,184,472	4,732,641
		Direct O & M Accts 901 - 935		4,438,570	3,135,525	1,303,045	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		156,823,542	124,947,019	22,328,295	9,548,228
		Total		100.000%	79.673%	14.238%	6.089%
		Percentage					
		Direct Labor Accts 500 - 894		61,174,654	47,158,546	9,829,201	4,186,907
		Direct Labor Accts 901 - 935		25,245,925	18,921,106	2,960,225	3,364,594
		Direct Labor Accts 901 - 905 Utility 9 Only		5,281,385	3,758,942	1,522,443	0
		Total		91,701,964	69,838,594	14,311,869	7,551,501
		Percentage		100.000%	76.158%	15.607%	8.235%
		Number of Customers at		777,952	405,775	266,537	105,640
		Percentage		100.000%	52.160%	34.261%	13.579%
		Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
		Percentage		100.000%	74.788%	16.807%	8.405%
		Total Percentages		400.000%	282.779%	80.913%	36.308%
		Average (CD AA)		100.000%	70.695%	20.228%	9.077%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		14,116,908	0	9,478,568 4,638,340
		Direct O & M Accts 901 - 935		15,640,037	0	10,989,779 4,650,258
		Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	1,303,045 0
		Total		31,059,990	0	21,771,392 9,288,598
		Percentage		100.000%	0.000%	70.095% 29.905%
		Direct Labor Accts 500 - 894		9,708,675	0	6,808,489 2,900,186
		Direct Labor Accts 901 - 935		4,008,246	0	1,875,992 2,132,254
		Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	1,522,443 0
		Total		15,239,364	0	10,206,924 5,032,440
		Percentage		100.000%	0.000%	66.977% 33.023%
		Number of Customers at Percentage		372,177	0	266,537 105,640
				100.000%	0.000%	71.616% 28.384%
		Net Direct Plant Percentage		1,034,813,184	0	685,618,721 349,194,463
				100.000%	0.000%	66.255% 33.745%
		Total Percentages		400.000%	0.000%	274.943% 125.057%
		Average (GD AA)		100.000%	0.000%	68.736% 31.264%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 500 - 894		57,593,346	46,412,847	11,180,499	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant	12-01-2022 thru 12-31-2022	1,499,355,190	1,025,160,723	474,194,467	
		Percent		100.000%	68.373%	31.627%	
11		Book Depreciation	01-01-2022 thru 12-31-2022	145,219,433	96,601,196	48,618,237	
		Percent		100.000%	66.521%	33.479%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	12-01-2022 thru 12-31-2022	3,581,931,470 100.000%	2,380,145,690 66.449%	1,201,785,780 33.551%
13	E-PLT	Net Electric General Plant Percent	12-01-2022 thru 12-31-2022	295,506,381 100.000%	200,439,890 67.829%	95,066,491 32.171%
14		Net Allocated Schedule M's Percent	01-01-2022 thru 12-31-2022	-126,507,553 100.000%	-84,822,020 67.049%	-41,685,533 32.951%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2022
 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	411,746,083	0	411,746,083	275,560,253	0	275,560,253	136,185,830	0	136,185,830
99	442200	Commercial - Firm & Int.	338,187,837	0	338,187,837	243,846,826	0	243,846,826	94,341,011	0	94,341,011
1	442300	Industrial	118,708,827	0	118,708,827	63,273,776	0	63,273,776	55,435,051	0	55,435,051
99	444000	Public Street & Highway Lighting	7,483,091	0	7,483,091	4,685,831	0	4,685,831	2,797,260	0	2,797,260
99	448000	Interdepartmental Revenue	1,571,569	0	1,571,569	1,306,307	0	1,306,307	265,262	0	265,262
99	499XXX	Unbilled Revenue	3,187,237	0	3,187,237	2,418,276	0	2,418,276	768,961	0	768,961
		TOTAL SALES TO ULTIMATE CUSTOMERS	880,884,644	0	880,884,644	591,091,269	0	591,091,269	289,793,375	0	289,793,375
1	447XXX	Sales for Resale	0	184,587,443	184,587,443	0	118,874,313	118,874,313	0	65,713,130	65,713,130
		TOTAL SALES OF ELECTRICITY	880,884,644	184,587,443	1,065,472,087	591,091,269	118,874,313	709,965,582	289,793,375	65,713,130	355,506,505
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(347,000)	0	(347,000)	(347,000)	0	(347,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	122,226	0	122,226	39,736	0	39,736	82,490	0	82,490
1	453000	Sales of Water & Water Power	0	368,008	368,008	0	236,997	236,997	0	131,011	131,011
1	454000	Rent from Electric Property	3,962,700	215,427	4,178,127	2,419,156	138,735	2,557,891	1,543,544	76,692	1,620,236
1	454100	Rent from Trnsmission Joint Use	21,270	0	21,270	8,134	0	8,134	13,136	0	13,136
1	456XXX	Other Electric Revenues	(31,140,457)	128,788,354	97,647,897	(23,900,640)	82,939,700	59,039,060	(7,239,817)	45,848,654	38,608,837
		TOTAL OTHER OPERATING REVENUE	(27,381,261)	129,371,789	101,990,528	(21,780,614)	83,315,432	61,534,818	(5,600,647)	46,056,357	40,455,710
		TOTAL ELECTRIC REVENUE	853,503,383	313,959,232	1,167,462,615	569,310,655	202,189,745	771,500,400	284,192,728	111,769,487	395,962,215

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2022
 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	342,883	342,883	0	220,817	220,817	0	122,066	122,066
1	501XXX	Fuel	0	41,707,542	41,707,542	0	26,859,657	26,859,657	0	14,847,885	14,847,885
1	502000	Steam Expense	0	3,674,483	3,674,483	0	2,366,367	2,366,367	0	1,308,116	1,308,116
1	505000	Electric Expense	0	884,248	884,248	0	569,456	569,456	0	314,792	314,792
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,888,309	5,888,309	0	3,792,071	3,792,071	0	2,096,238	2,096,238
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	704,474	704,474	0	453,681	453,681	0	250,793	250,793
1	511000	Structures	0	898,565	898,565	0	578,676	578,676	0	319,889	319,889
1	512000	Boiler Plant	0	6,596,152	6,596,152	0	4,247,922	4,247,922	0	2,348,230	2,348,230
1	513000	Electric Plant	0	883,060	883,060	0	568,691	568,691	0	314,369	314,369
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	786,396	786,396	0	506,439	506,439	0	279,957	279,957
TOTAL STEAM POWER GENERATION EXP			0	62,366,112	62,366,112	0	40,163,777	40,163,777	0	22,202,335	22,202,335
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,724,680	2,724,680	0	1,754,694	1,754,694	0	969,986	969,986
1	536000	Water for Power	0	1,223,862	1,223,862	0	788,167	788,167	0	435,695	435,695
1	537000	Hydraulic Expense	5,718,717	3,757,101	9,475,818	3,753,194	2,419,573	6,172,767	1,965,523	1,337,528	3,303,051
1	538000	Electric Expense	0	6,827,422	6,827,422	0	4,396,860	4,396,860	0	2,430,562	2,430,562
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,731,229	1,731,229	0	1,114,911	1,114,911	0	616,318	616,318
1	540000	Rent	0	1,644,284	1,644,284	0	1,058,919	1,058,919	0	585,365	585,365
1	540100	MT Trust Funds Land Settlement Rents	5,556,000	0	5,556,000	3,640,847	0	3,640,847	1,915,153	0	1,915,153
MAINTENANCE											
1	541000	Supervision & Engineering	0	819,292	819,292	0	527,624	527,624	0	291,668	291,668
1	542000	Structures	0	1,044,570	1,044,570	0	672,703	672,703	0	371,867	371,867
1	543000	Reservoirs, Dams, & Waterways	0	888,287	888,287	0	572,057	572,057	0	316,230	316,230
1	544000	Electric Plant	0	3,607,943	3,607,943	0	2,323,515	2,323,515	0	1,284,428	1,284,428
1	545000	Miscellaneous Hydraulic Plant	0	752,814	752,814	0	484,812	484,812	0	268,002	268,002
TOTAL HYDRO POWER GENERATION EXP			11,274,717	25,021,484	36,296,201	7,394,041	16,113,835	23,507,876	3,880,676	8,907,649	12,788,325
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	379,621	379,621	0	244,476	244,476	0	135,145	135,145
1	547XXX	Fuel	0	171,864,307	171,864,307	0	110,680,614	110,680,614	0	61,183,693	61,183,693
1	548000	Generation Expense	0	2,572,735	2,572,735	0	1,656,841	1,656,841	0	915,894	915,894
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	779,929	779,929	0	502,274	502,274	0	277,655	277,655
1	550000	Rent	0	87,123	87,123	0	56,107	56,107	0	31,016	31,016
MAINTENANCE											
1	551000	Supervision & Engineering	0	751,930	751,930	0	484,243	484,243	0	267,687	267,687
1	552000	Structures	0	93,800	93,800	0	60,407	60,407	0	33,393	33,393
1	553000	Generating & Electric Equipment	0	3,975,265	3,975,265	0	2,560,071	2,560,071	0	1,415,194	1,415,194
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	535,520	535,520	0	344,875	344,875	0	190,645	190,645
TOTAL OTHER POWER GENERATION EXP			0	181,040,230	181,040,230	0	116,589,908	116,589,908	0	64,450,322	64,450,322

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2022
 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,610,656	181,054,529	191,665,185	0	116,599,117	116,599,117	10,610,656	64,455,412	75,066,068
1	556000	System Control & Load Dispatching	0	1,044,735	1,044,735	0	672,809	672,809	0	371,926	371,926
E-557	557XXX	Other Expense	(46,555,722)	90,465,434	43,909,712	(41,906,288)	58,259,740	16,353,452	(4,649,434)	32,205,694	27,556,260
TOTAL OTHER POWER SUPPLY EXPENSE			(35,945,066)	272,564,698	236,619,632	(41,906,288)	175,531,666	133,625,378	5,961,222	97,033,032	102,994,254
TOTAL PRODUCTION OPERATING EXP			(24,670,349)	540,992,524	516,322,175	(34,512,247)	348,399,186	313,886,939	9,841,898	192,593,338	202,435,236
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	1,947,022	1,947,022	0	1,253,882	1,253,882	0	693,140	693,140
1	561000	Load Dispatching	0	3,268,973	3,268,973	0	2,105,219	2,105,219	0	1,163,754	1,163,754
1	562000	Station Expense	0	455,205	455,205	0	293,152	293,152	0	162,053	162,053
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	524,834	524,834	0	337,993	337,993	0	186,841	186,841
1	565XXX	Transmission of Electricity by Others	0	20,220,629	20,220,629	0	13,022,085	13,022,085	0	7,198,544	7,198,544
1	566000	Miscellaneous Transmission Expense	0	4,423,683	4,423,683	0	2,848,852	2,848,852	0	1,574,831	1,574,831
1	567000	Rent	0	89,654	89,654	0	57,737	57,737	0	31,917	31,917
MAINTENANCE											
1	568000	Supervision & Engineering	0	423,694	423,694	0	272,859	272,859	0	150,835	150,835
1	569000	Structures	21,729	685,709	707,438	1,449	441,597	443,046	20,280	244,112	264,392
1	570000	Station Equipment	0	1,209,445	1,209,445	0	778,883	778,883	0	430,562	430,562
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	26,117	2,197,016	2,223,133	5,242	1,414,878	1,420,120	20,875	782,138	803,013
1	572000	Underground Lines	0	773	773	0	498	498	0	275	275
1	573000	Service Miscellaneous	(1,780)	86,278	84,498	384	55,563	55,947	(2,164)	30,715	28,551
TOTAL TRANSMISSION OPERATING EXP			46,066	35,532,915	35,578,981	7,075	22,883,198	22,890,273	38,991	12,649,717	12,688,708

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2022
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	16,022,637	30,362,664	46,385,301	11,712,402	19,553,555	31,265,957	4,310,235	10,809,109	15,119,344
E-DEPX		Depreciation Expense-Transmission	794,539	18,959,213	19,753,752	519,302	12,209,733	12,729,035	275,237	6,749,480	7,024,717
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,722	1,177,722	0	758,453	758,453	0	419,269	419,269
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	1,920,427	0	1,920,427	979,168	0	979,168	941,259	0	941,259
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	900,804	0	900,804	0	0	0	900,804	0	900,804
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	418,340	0	418,340	316,947	0	316,947	101,393	0	101,393
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	(2,844,334)	0	(2,844,334)	(1,474,013)	0	(1,474,013)	(1,370,321)	0	(1,370,321)
99	407434	EIM Deferred O&M	(676,749)	0	(676,749)	0	0	0	(676,749)	0	(676,749)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,204,980)	0	(16,204,980)	(11,050,469)	0	(11,050,469)	(5,154,511)	0	(5,154,511)
99	407451	Deferral CEIP	(66,892)	0	(66,892)	(66,892)	0	(66,892)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(465,337)	0	(465,337)	0	0	0	(465,337)	0	(465,337)
99	407494	Amortization of Schedule 98 REC Rev	(159,774)	0	(159,774)	(159,774)	0	(159,774)	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	22,762,635	22,762,635	0	14,659,138	14,659,138	0	8,103,497	8,103,497
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,295,859)	74,370,623	72,074,764	(308,512)	47,894,682	47,586,170	(1,987,347)	26,475,941	24,488,594
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(26,920,142)	650,896,062	623,975,920	(34,813,684)	419,177,066	384,363,382	7,893,542	231,718,996	239,612,538

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2022
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	1,834,575	2,703,727	4,538,302	1,431,592	1,716,380	3,147,972	402,983	987,347	1,390,330
3	582000	Station Expense	905,770	28,983	934,753	582,927	18,399	601,326	322,843	10,584	333,427
3	583000	Overhead Line Expense	1,741,132	1,153,065	2,894,197	1,126,136	731,989	1,858,125	614,996	421,076	1,036,072
3	584000	Underground Line Expense	1,566,750	0	1,566,750	876,065	0	876,065	690,685	0	690,685
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,887	0	5,887	2,623	0	2,623	3,264	0	3,264
3	586000	Meter Expense	2,143,720	26,633	2,170,353	1,821,784	16,907	1,838,691	321,936	9,726	331,662
3	587000	Customer Installations Expense	814,768	44,245	859,013	527,972	28,088	556,060	286,796	16,157	302,953
3	588000	Miscellaneous Distribution Expense	4,370,974	3,376,085	7,747,059	3,079,857	2,143,206	5,223,063	1,291,117	1,232,879	2,523,996
3	589000	Rent	0	196,608	196,608	0	124,811	124,811	0	71,797	71,797
		MAINTENANCE:									
3	590000	Supervision & Engineering	550,278	1,082,638	1,632,916	169,234	687,280	856,514	381,044	395,358	776,402
3	591000	Structures	581,820	11,329	593,149	274,352	7,192	281,544	307,468	4,137	311,605
3	592000	Station Equipment	841,514	46,185	887,699	558,405	29,319	587,724	283,109	16,866	299,975
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,143,566	8,757	26,152,323	15,695,080	5,559	15,700,639	10,448,486	3,198	10,451,684
3	594000	Underground Lines	756,582	0	756,582	531,435	0	531,435	225,147	0	225,147
3	595000	Line Transformers	520,693	0	520,693	432,050	0	432,050	88,643	0	88,643
3	596000	Street Light & Signal System Maintenance Exp	115,350	0	115,350	91,159	0	91,159	24,191	0	24,191
3	597000	Meters	57,877	0	57,877	49,445	0	49,445	8,432	0	8,432
3	598000	Miscellaneous Distribution Expense	352,345	629,117	981,462	239,831	399,376	639,207	112,514	229,741	342,255
		TOTAL DISTRIBUTION OPERATING EXP	43,303,601	9,307,372	52,610,973	27,489,947	5,908,506	33,398,453	15,813,654	3,398,866	19,212,520
E-DEPX		Depreciation Expense-Distribution	56,620,201	85,394	56,705,595	37,177,113	54,210	37,231,323	19,443,088	31,184	19,474,272
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	114,080	0	114,080	114,080	0	114,080	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	57,216,675	0	57,216,675	51,163,445	0	51,163,445	6,053,230	0	6,053,230
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	113,950,956	85,394	114,036,350	88,454,638	54,210	88,508,848	25,496,318	31,184	25,527,502
		TOTAL DISTRIBUTION EXPENSES	157,254,557	9,392,766	166,647,323	115,944,585	5,962,716	121,907,301	41,309,972	3,430,050	44,740,022

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2022
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	130,813	130,813	0	85,155	85,155	0	45,658	45,658
2	902000	Meter Reading Expenses	577,827	158,553	736,380	424,090	103,213	527,303	153,737	55,340	209,077
2	903XXX	Customer Records & Collection Expenses	893,468	7,192,287	8,085,755	427,644	4,681,963	5,109,607	465,824	2,510,324	2,976,148
2	904000	Uncollectible Accounts	42,877	2	42,879	(583,045)	1	(583,044)	625,922	1	625,923
2	905000	Misc Customer Accounts	0	259,554	259,554	0	168,962	168,962	0	90,592	90,592
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,514,172	7,741,209	9,255,381	268,689	5,039,294	5,307,983	1,245,483	2,701,915	3,947,398
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	33,042,304	178,374	33,220,678	22,847,775	116,116	22,963,891	10,194,529	62,258	10,256,787
2	909000	Advertising	240,661	659,012	899,673	198,365	428,997	627,362	42,296	230,015	272,311
2	910000	Misc Customer Service & Info Exp	0	124,273	124,273	0	80,898	80,898	0	43,375	43,375
		TOTAL CUSTOMER SERVICE & INFO EXP	33,282,965	961,659	34,244,624	23,046,140	626,011	23,672,151	10,236,825	335,648	10,572,473
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	108,681	0	108,681	108,681	0	108,681	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	108,681	0	108,681	108,681	0	108,681	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	734,443	31,217,487	31,951,930	605,346	20,897,922	21,503,268	129,097	10,319,565	10,448,662
4	921000	Office Supplies & Expenses	(4,517)	4,213,425	4,208,908	(4,559)	2,820,593	2,816,034	42	1,392,832	1,392,874
4	922000	Admin Exp Transferred--Credit	0	(95,466)	(95,466)	0	(63,908)	(63,908)	0	(31,558)	(31,558)
4	923000	Outside Services Employed	1,020,311	13,486,581	14,506,892	996,627	9,028,322	10,024,949	23,684	4,458,259	4,481,943
4	924000	Property Insurance Premium	0	2,435,765	2,435,765	0	1,630,574	1,630,574	0	805,191	805,191
4	925XXX	Injuries and Damages	3,309,273	7,177,835	10,487,108	2,292,125	4,805,058	7,097,183	1,017,148	2,372,777	3,389,925
4	926XXX	Employee Pensions and Benefits	12,347,754	24,796,250	37,144,004	8,330,240	16,599,354	24,929,594	4,017,514	8,196,896	12,214,410
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,434,235	4,354,971	6,789,206	1,680,049	2,804,601	4,484,650	754,186	1,550,370	2,304,556
4	930000	Miscellaneous General Expenses	187,890	5,154,820	5,342,710	165,759	3,450,791	3,616,550	22,131	1,704,029	1,726,160
4	931000	Rents	8,400	769,714	778,114	0	515,270	515,270	8,400	254,444	262,844
4	935000	Maintenance of General Plant	1,989,774	12,994,865	14,984,639	1,413,196	8,699,152	10,112,348	576,578	4,295,713	4,872,291
		TOTAL ADMIN & GEN OPERATING EXP	22,028,763	106,506,247	128,535,010	15,478,783	71,187,729	86,666,512	6,549,980	35,318,518	41,868,498

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2022
 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	3,868,294	18,506,490	22,374,784	2,986,080	12,388,800	15,374,880	882,214	6,117,690	6,999,904
E-AMTX		Amortization Expense-General Plant - 303000	0	300,823	300,823	0	201,188	201,188	0	99,635	99,635
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,880,637	36,765,812	40,646,449	3,880,637	24,612,137	28,492,774	0	12,153,675	12,153,675
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	2,688,032	0	2,688,032	2,688,032	0	2,688,032	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,598,622	0	1,598,622	1,598,622	0	1,598,622	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	343,354	1,636,317	1,979,671	286,437	1,087,316	1,373,753	56,917	549,001	605,918
99	407314	Regulatory Debit - FISERVE Amortization	358,965	0	358,965	261,834	0	261,834	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	742,826	0	742,826	742,826	0	742,826	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,374,326)	0	(1,374,326)	(1,374,326)	0	(1,374,326)	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	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	2,649,061	0	2,649,061	2,649,061	0	2,649,061	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,873,484)	0	(11,873,484)	(6,409,741)	0	(6,409,741)	(5,463,743)	0	(5,463,743)
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)
E-OTX		Taxes Other Than FIT--A&G	1,156,273	5,222,701	6,378,974	782,227	3,496,233	4,278,460	374,046	1,726,468	2,100,514
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,323,259)	62,854,574	58,531,315	2,531,199	42,068,462	44,599,661	(6,854,458)	20,786,112	13,931,654
		TOTAL ADMIN & GENERAL EXPENSES	17,705,504	169,360,821	187,066,325	18,009,982	113,256,191	131,266,173	(304,478)	56,104,630	55,800,152
		TOTAL EXPENSES BEFORE FIT	182,945,737	838,352,517	1,021,298,254	122,564,393	544,061,278	666,625,671	60,381,344	294,291,239	354,672,583
		NET OPERATING INCOME (LOSS) BEFORE FIT			146,164,361			104,874,729			41,289,632
E-FIT		FEDERAL INCOME TAX			(4,086,348)			(3,465,460)			(620,888)
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,898,470)			(4,877,034)			(11,021,436)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			166,633,967			113,529,426			53,104,541

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.097%	34.903%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.482%	36.518%
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 December 31, 2022
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	(19,618)	1,028,565	1,008,947	(45,418)	662,396	616,978	25,800	366,169	391,969
1	456010	Other Electric Rev-Financial	0	(6,427,399)	(6,427,399)	0	(4,139,245)	(4,139,245)	0	(2,288,154)	(2,288,154)
1	456015	Other Electric Rev-CT Fuel Sales	0	83,571,666	83,571,666	0	53,820,153	53,820,153	0	29,751,513	29,751,513
1	456016	Other Electric Rev-Resource Opt	0	4,425,642	4,425,642	0	2,850,113	2,850,113	0	1,575,529	1,575,529
1	456017	Other Electric Rev-Non Resource	0	121,798	121,798	0	78,438	78,438	0	43,360	43,360
1	456018	Other Electric Rev-Extraction	0	563,624	563,624	0	362,974	362,974	0	200,650	200,650
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,093	2,093	0	1,157	1,157
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	346,368	6,078	352,446	212,054	3,914	215,968	134,314	2,164	136,478
1	456100	Transmission Revenue of Others	0	28,212,258	28,212,258	0	18,168,694	18,168,694	0	10,043,564	10,043,564
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	1,202,880	1,202,880	0	774,655	774,655	0	428,225	428,225
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	(24,124,040)	0	(24,124,040)	(15,821,572)	0	(15,821,572)	(8,302,468)	0	(8,302,468)
1	456329	Amortization Res Decoupling Deferral	5,807,375	0	5,807,375	2,468,402	0	2,468,402	3,338,973	0	3,338,973
1	456338	Non-res Decoupling Deferred Rev	(819,453)	0	(819,453)	348,437	0	348,437	(1,167,890)	0	(1,167,890)
1	456339	Amortization Non-res Decoupling	(12,707,913)	0	(12,707,913)	(11,188,490)	0	(11,188,490)	(1,519,423)	0	(1,519,423)
1	456380	Other Electric Revenue-Clearwater	353,085	0	353,085	0	0	0	353,085	0	353,085
1	456700	Other Electric Rev-Low Voltage	188,739	0	188,739	125,948	0	125,948	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	(3,980,051)	(3,980,051)	0	(2,563,153)	(2,563,153)	0	(1,416,898)	(1,416,898)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,980,051	3,980,051	0	2,563,153	2,563,153	0	1,416,898	1,416,898
1	456730	Other Elec Rev-Intraco Thermal	0	11,726,466	11,726,466	0	7,551,844	7,551,844	0	4,174,622	4,174,622
TOTAL ACCOUNT 456			(31,140,457)	128,788,356	97,647,899	(23,900,639)	82,939,701	59,039,062	(7,239,818)	45,848,655	38,608,837

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 December 31, 2022	
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	165,626,469	165,626,469	0	106,663,446	106,663,446	0	58,963,023	58,963,023
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,436,916	1,436,916	0	925,374	925,374	0	511,542	511,542
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	10,610,656	0	10,610,656	0	0	0	10,610,656	0	10,610,656
1	555550	Non Monetary - Exchange Power	0	(36,518)	(36,518)	0	(23,518)	(23,518)	0	(13,000)	(13,000)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,068,576	4,068,576	0	2,620,163	2,620,163	0	1,448,413	1,448,413
1	555710	Intercompany Purchase	0	1,202,880	1,202,880	0	774,655	774,655	0	428,225	428,225
1	555740	Purchased Power - EIM	0	8,756,206	8,756,206	0	5,638,997	5,638,997	0	3,117,209	3,117,209
TOTAL ACCOUNT 555			10,610,656	181,054,529	191,665,185	0	116,599,117	116,599,117	10,610,656	64,455,412	75,066,068

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 December 31, 2022	
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	34,238	6,081,758	6,115,996	34,238	3,916,652	3,950,890	0	2,165,106	2,165,106
1	557010	Other Power Supply Expense - Financial	0	12,462,805	12,462,805	0	8,026,046	8,026,046	0	4,436,759	4,436,759
1	557018	Merchandise Processing Fee	0	47,955	47,955	0	30,883	30,883	0	17,072	17,072
1	557150	Fuel - Economic Dispatch	0	15,795,240	15,795,240	0	10,172,135	10,172,135	0	5,623,105	5,623,105
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	565,110	0	565,110	730,338	0	730,338	(165,228)	0	(165,228)
1	557165	Other Resource Costs-CAISO Charges	0	154,037	154,037	0	99,200	99,200	0	54,837	54,837
1	557170	Broker Fees - Power	0	424,037	424,037	0	273,080	273,080	0	150,957	150,957
1	557171	REC Broker Fees	0	48,216	48,216	0	31,051	31,051	0	17,165	17,165
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,154,955	0	1,154,955	1,154,955	0	1,154,955	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	(37,948,257)	0	(37,948,257)	(37,948,257)	0	(37,948,257)	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	(5,747,222)	0	(5,747,222)	(5,747,222)	0	(5,747,222)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,452,069	0	1,452,069	1,452,069	0	1,452,069	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,079,907)	0	(2,079,907)	(2,079,907)	0	(2,079,907)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(12,095,831)	0	(12,095,831)	0	0	0	(12,095,831)	0	(12,095,831)
99	557390	Idaho PCA Amortization	7,290,445	0	7,290,445	0	0	0	7,290,445	0	7,290,445
1	557395	Optional Renewable Power Expense Offset	0	1,539	1,539	0	991	991	0	548	548
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,178,581	5,178,581	0	3,335,006	3,335,006	0	1,843,575	1,843,575
1	557711	Turbine Gas Bookout Offset	0	(5,178,581)	(5,178,581)	0	(3,335,006)	(3,335,006)	0	(1,843,575)	(1,843,575)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,765,602	54,765,602	0	35,269,048	35,269,048	0	19,496,554	19,496,554
TOTAL ACCOUNT 557			(46,555,722)	90,465,434	43,909,712	(41,906,288)	58,259,740	16,353,452	(4,649,434)	32,205,694	27,556,260

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 December 31, 2022	
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	178,250	178,374	356,624	101,918	116,116	218,034	76,332	62,258	138,590
99	908600	Public Purpose Tariff Rider Expense Offset	32,660,375	0	32,660,375	22,366,838	0	22,366,838	10,293,537	0	10,293,537
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	12,901	0	12,901	188,241	0	188,241	(175,340)	0	(175,340)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	33,042,304	178,374	33,220,678	22,847,775	116,116	22,963,891	10,194,529	62,258	10,256,787

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.097%	34.903%
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 December 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.87%	54.87%
2	Cost of Debt		4.656%	4.659%
	Total Weighted Cost		2.555%	2.556%
E-APL	Net Rate Base	3,211,348,693	2,145,229,101	1,066,119,592
	Interest Deduction for FIT Calculation	82,060,621	54,810,604	27,250,017
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 December 31, 2022 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,167,462,615	771,500,400	395,962,215
E-OPS	Less: Operating & Maintenance Expense	776,655,825	485,930,992	290,724,833
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	158,284,145	110,593,636	47,690,509
E-OTX	Less: Taxes Other than FIT	86,358,284	70,101,043	16,257,241
	Net Operating Income Before FIT	146,164,361	104,874,729	41,289,632
E-INT	Less: Interest Expense	82,060,621	54,810,604	27,250,017
E-OTX	Less: ID ITC Deferred & Amortization	(8,644)	0	(8,644)
E-SCM	Plus: Schedule M Adjustments	(83,553,898)	(66,566,316)	(16,987,582)
	Taxable Net Operating Income	(19,458,802)	(16,502,191)	(2,956,611)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,086,348)	(3,465,460)	(620,888)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(4,086,348)	(3,465,460)	(620,888)
E-DTE	Deferred FIT	9,603,926	9,004,542	599,384
E-DTE	Customer Tax Credit Amortization	(25,502,396)	(13,881,576)	(11,620,820)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(20,469,606)	(8,654,697)	(11,814,909)

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 December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		81,300,388	106,580,550	187,880,938	56,389,614	70,060,865	126,450,479	24,910,774	36,519,685	61,430,459
12	997001 Contributions In Aid of Construction		0	14,176,654	14,176,654	0	9,420,245	9,420,245	0	4,756,409	4,756,409
12	997002 Injuries and Damages		0	588,991	588,991	0	391,379	391,379	0	197,612	197,612
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	1,296,148	1,296,148	0	861,277	861,277	0	434,871	434,871
99	997007 Idaho PCA		(5,498,804)	0	(5,498,804)	0	0	0	(5,498,804)	0	(5,498,804)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	396,083	396,083	0	263,193	263,193	0	132,890	132,890
99	997018 DSM Tariff Rider		5,770,650	(64)	5,770,586	2,320,083	(43)	2,320,040	3,450,567	(21)	3,450,546
12	997020 FAS87 Current Pension Accrual		0	(888,371)	(888,371)	0	(590,314)	(590,314)	0	(298,057)	(298,057)
12	997027 Uncollectibles		621,158	(3,235,502)	(2,614,344)	(332,338)	(2,149,959)	(2,482,297)	953,496	(1,085,543)	(132,047)
99	997031 Decoupling Mechanism		31,844,031	0	31,844,031	24,193,224	0	24,193,224	7,650,807	0	7,650,807
12	997032 Interest Rate Swaps		0	(7,854,639)	(7,854,639)	0	(5,219,329)	(5,219,329)	0	(2,635,310)	(2,635,310)
99	997033 BPA Residential Exchange		(147,451)	0	(147,451)	(214,886)	0	(214,886)	67,435	0	67,435
99	997034 Montana Hydro Settlement		0	0	0	0	0	0	0	0	0
99	997035 Leases		0	163,673	163,673	0	109,568	109,568	0	54,105	54,105
99	997043 Washington Deferred Power Costs		(42,540,307)	0	(42,540,307)	(42,540,307)	0	(42,540,307)	0	0	0
12	997044 Non-Monetary Power Costs		0	(36,518)	(36,518)	0	(24,266)	(24,266)	0	(12,252)	(12,252)
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	(6,073,122)	(6,073,122)	0	(4,035,529)	(4,035,529)	0	(2,037,593)	(2,037,593)
12	997049 Tax Depreciation		0	(170,101,175)	(170,101,175)	0	(113,030,530)	(113,030,530)	0	(57,070,645)	(57,070,645)
99	997058 Colstrip Community Fund		0	0	0	0	0	0	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	587,466	587,466	0	296,620	296,620
99	997065 Amortization - Unbilled Revenue Add-Ins		559,982	0	559,982	941,523	0	941,523	(381,541)	0	(381,541)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	23,893,858	23,893,858	0	15,877,230	15,877,230	0	8,016,628	8,016,628
12	997081 Deferred Compensation		0	(35,111)	(35,111)	0	(23,331)	(23,331)	0	(11,780)	(11,780)
4	997082 Meal Disallowances		0	206,494	206,494	0	138,233	138,233	0	68,261	68,261
12	997083 Paid Time Off		0	581,872	581,872	0	386,648	386,648	0	195,224	195,224
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		848,699	0	848,699	0	0	0	848,699	0	848,699
99	997095 WA REC Deferral		(627,838)	0	(627,838)	(627,838)	0	(627,838)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	21,742	21,742	0	10,978	10,978
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(18,065)	(18,065)	0	(12,004)	(12,004)	0	(6,061)	(6,061)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(67,832,535)	(67,832,535)	0	(45,074,041)	(45,074,041)	0	(22,758,494)	(22,758,494)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(16,082,644)	0	(16,082,644)	(16,082,644)	0	(16,082,644)	0	0	0
99	997110 FISERVE		358,965	559,668	918,633	261,834	371,894	633,728	97,131	187,774	284,905
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,246)	(106,246)	0	(53,645)	(53,645)
12	997114 AFUDC Debt CWIP		0	(1,599,824)	(1,599,824)	0	(1,063,067)	(1,063,067)	0	(536,757)	(536,757)
99	997115 AFUDC Equity DFIT Deferral		(1,374,326)	0	(1,374,326)	(1,374,326)	0	(1,374,326)	0	0	0
99	997117 Colstrip Plant Adjustment		(5,663,338)	0	(5,663,338)	(3,816,888)	0	(3,816,888)	(1,846,450)	0	(1,846,450)
99	997119 AFUDC Tax CPI		0	8,917,854	8,917,854	0	5,925,825	5,925,825	0	2,992,029	2,992,029
99	997120 Transportation Tax Disallowance		0	67,472	67,472	0	44,834	44,834	0	22,638	22,638

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997123	EIM Deferred O&M	16,670	0	16,670	0	0	0	16,670	0	16,670
99	997125	COVID-19	2,649,061	0	2,649,061	2,649,061	0	2,649,061	0	0	0
99	997126	Prepaid Expenses	0	(670,767)	(670,767)	0	(445,718)	(445,718)	0	(225,049)	(225,049)
99	997127	CARES Act SS Deferral	0	(1,452,013)	(1,452,013)	0	(964,848)	(964,848)	0	(487,165)	(487,165)
99	997128	Meters Expensed	0	(1,596,079)	(1,596,079)	0	(1,060,579)	(1,060,579)	0	(535,500)	(535,500)
99	997129	Mixed Service Costs (IDD#5)	0	(23,300,000)	(23,300,000)	0	(15,482,617)	(15,482,617)	0	(7,817,383)	(7,817,383)
99	997130	Wild Fire Resiliency Deferral	(11,398,280)	0	(11,398,280)	(5,934,537)	0	(5,934,537)	(5,463,743)	0	(5,463,743)
99	997132	Battery Storage Deferral	426,652	0	426,652	426,652	0	426,652	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	(66,892)	0	(66,892)	(66,892)	0	(66,892)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	42,953,655	(126,507,553)	(83,553,898)	18,255,706	(84,822,022)	(66,566,316)	24,697,949	(41,685,531)	(16,987,582)

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%	66.449%	33.551%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
E-DTE-12E

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	8,326,178	8,326,178	0	5,532,662	5,532,662	0	2,793,516	2,793,516
99	410100	Deferred Federal Income Tax Expense - Washington	11,255,236	0	11,255,236	11,255,236	0	11,255,236	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,072,260	0	1,072,260	0	0	0	1,072,260	0	1,072,260
	410100	Total	12,327,496	8,326,178	20,653,674	11,255,236	5,532,662	16,787,898	1,072,260	2,793,516	3,865,776
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,144,676)	(9,144,676)	0	(6,076,546)	(6,076,546)	0	(3,068,130)	(3,068,130)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,246,948)	0	(3,246,948)	(3,246,948)	0	(3,246,948)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,027,567)	0	(1,027,567)	0	0	0	(1,027,567)	0	(1,027,567)
	411100	Total	(4,274,515)	(9,144,676)	(13,419,191)	(3,246,948)	(6,076,546)	(9,323,494)	(1,027,567)	(3,068,130)	(4,095,697)
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	1,540,138	0	1,540,138	1,540,138	0	1,540,138	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	829,305	0	829,305	0	0	0	829,305	0	829,305
	410193	Total	2,369,443	0	2,369,443	1,540,138	0	1,540,138	829,305	0	829,305
Total Deferred Federal Income Tax Expense			10,422,424	(818,498)	9,603,926	9,548,426	(543,884)	9,004,542	873,998	(274,614)	599,384
99	411193	Customer Tax Credit Amortization - Washington	(13,881,576)	0	(13,881,576)	(13,881,576)	0	(13,881,576)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(11,620,820)	0	(11,620,820)	0	0	0	(11,620,820)	0	(11,620,820)
	411193	Total	(25,502,396)	0	(25,502,396)	(13,881,576)	0	(13,881,576)	(11,620,820)	0	(11,620,820)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%		66.449%		33.551%
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 December 31, 2022	
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	59,692	59,692	0	38,442	38,442	0	21,250	21,250
1	408140	State Kwh Generation Tax	0	1,547,376	1,547,376	0	996,510	996,510	0	550,866	550,866
1	408150	R&P Property Tax--Production	0	15,424,554	15,424,554	0	9,933,413	9,933,413	0	5,491,141	5,491,141
1	408180	R&P Property Tax--Transmission	0	5,700,627	5,700,627	0	3,671,204	3,671,204	0	2,029,423	2,029,423
1	409100	State Income Tax--Montana & Oregon	0	30,386	30,386	0	19,569	19,569	0	10,817	10,817
TOTAL PRODUCTION & TRANSMISSION			0	22,762,635	22,762,635	0	14,659,138	14,659,138	0	8,103,497	8,103,497
DISTRIBUTION											
99	408110	State Excise Tax	23,414,074	0	23,414,074	23,414,074	0	23,414,074	0	0	0
99	408120	Municipal Occupation & License Tax	23,955,091	0	23,955,091	20,172,909	0	20,172,909	3,782,182	0	3,782,182
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	9,929,630	0	9,929,630	7,576,462	0	7,576,462	2,353,168	0	2,353,168
99	409100	State Income Tax--Idaho	(73,649)	0	(73,649)	0	0	0	(73,649)	0	(73,649)
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	(27,375)	0	(27,375)	0	0	0	(27,375)	0	(27,375)
TOTAL DISTRIBUTION			57,216,675	0	57,216,675	51,163,445	0	51,163,445	6,053,230	0	6,053,230
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,156,273	5,222,701	6,378,974	782,227	3,496,233	4,278,460	374,046	1,726,468	2,100,514
TOTAL A&G			1,156,273	5,222,701	6,378,974	782,227	3,496,233	4,278,460	374,046	1,726,468	2,100,514
TOTAL TAXES OTHER THAN FIT			58,372,948	27,985,336	86,358,284	51,945,672	18,155,371	70,101,043	6,427,276	9,829,965	16,257,241

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
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,350,000	7,350,000	0	4,733,400	4,733,400	0	2,616,600	2,616,600
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	1,015,666	1,015,666	0	654,089	654,089	0	361,577	361,577
1	182381	CDA Settlement Past Storage	0	27,443,492	27,443,492	0	17,673,609	17,673,609	0	9,769,883	9,769,883
1	302000	Franchises & Consents	2,712,558	44,049,218	46,761,776	2,712,558	28,367,696	31,080,254	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,217,610	16,537,326	319,716	10,556,007	10,875,723	0	5,661,603	5,661,603
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,300,286	114,111,556	118,411,842	4,300,286	76,389,699	80,689,985	0	37,721,857	37,721,857
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	16,596,960	16,596,960	0	11,110,503	11,110,503	0	5,486,457	5,486,457
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	69,394,534	69,394,534	0	46,454,783	46,454,783	0	22,939,751	22,939,751
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,914	20,637,914	0	13,815,639	13,815,639	0	6,822,275	6,822,275
4	303121	Misc Intangible Plant-AMI Software	16,214,764	58,850	16,273,614	16,214,764	39,396	16,254,160	0	19,454	19,454
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	10,277,094	10,277,094	0	6,879,795	6,879,795	0	3,397,299	3,397,299
TOTAL INTANGIBLE PLANT			23,547,324	336,966,223	360,513,547	23,547,324	223,193,093	246,740,417	0	113,773,130	113,773,130
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	111,625,257	29,243,607	140,868,864	72,933,247	18,832,883	91,766,130	38,692,010	10,410,724	49,102,734
1	312000	Boiler Plant	146,646,748	77,346,332	223,993,080	93,331,667	49,811,038	143,142,705	53,315,081	27,535,294	80,850,375
1	313000	Generators	(5,008)	0	(5,008)	(3,497)	0	(3,497)	(1,511)	0	(1,511)
1	314000	Turbogenerator Units	39,402,658	18,589,251	57,991,909	25,758,155	11,971,478	37,729,633	13,644,503	6,617,773	20,262,276
1	315000	Accessory Electric Equipment	18,093,954	12,501,086	30,595,040	11,822,596	8,050,699	19,873,295	6,271,358	4,450,387	10,721,745
1	316000	Miscellaneous Power Plant Equipment	14,652,553	2,476,959	17,129,512	9,576,312	1,595,162	11,171,474	5,076,241	881,797	5,958,038
TOTAL STEAM PRODUCTION PLANT			330,416,162	144,014,817	474,430,979	213,418,480	92,745,543	306,164,023	116,997,682	51,269,274	168,266,956
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	111,713,916	111,713,916	0	71,943,762	71,943,762	0	39,770,154	39,770,154
1	332XXX	Reservoirs, Dams, & Waterways	0	256,473,522	256,473,522	0	165,168,948	165,168,948	0	91,304,574	91,304,574
1	333000	Waterwheels, Turbines, & Generators	0	235,789,412	235,789,412	0	151,848,381	151,848,381	0	83,941,031	83,941,031
1	334000	Accessory Electric Equipment	0	84,873,161	84,873,161	0	54,658,316	54,658,316	0	30,214,845	30,214,845
1	335XXX	Miscellaneous Power Plant Equipment	0	13,734,935	13,734,935	0	8,845,298	8,845,298	0	4,889,637	4,889,637
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	772,122,534	772,122,534	0	497,246,912	497,246,912	0	274,875,622	274,875,622
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	17,613,992	17,613,992	0	11,343,411	11,343,411	0	6,270,581	6,270,581
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,909	21,070,909	0	13,569,665	13,569,665	0	7,501,244	7,501,244
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	239,814,416	239,814,416	0	154,440,484	154,440,484	0	85,373,932	85,373,932
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	25,679,221	25,679,221	0	16,537,418	16,537,418	0	9,141,803	9,141,803
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	1,642,745	1,642,745	0	1,057,928	1,057,928	0	584,817	584,817
TOTAL OTHER PRODUCTION PLANT			0	328,375,715	328,375,715	0	211,473,960	211,473,960	0	116,901,755	116,901,755
TOTAL PRODUCTION PLANT			330,416,162	1,244,513,066	1,574,929,228	213,418,480	801,466,415	1,014,884,895	116,997,682	443,046,651	560,044,333

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,463,690	30,092,048	410,632	18,974,616	19,385,248	217,726	10,489,074	10,706,800
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	64,145	30,570,335	30,634,480	42,034	19,687,296	19,729,330	22,111	10,883,039	10,905,150
1	353XXX	Station Equipment	12,710,149	352,417,343	365,127,492	8,308,171	226,956,769	235,264,940	4,401,978	125,460,574	129,862,552
1	354000	Towers & Fixtures	16,049,767	1,167,385	17,217,152	10,488,638	751,796	11,240,434	5,561,129	415,589	5,976,718
1	355000	Poles & Fixtures	5,418	353,094,673	353,100,091	3,541	227,392,969	227,396,510	1,877	125,701,704	125,703,581
1	356000	Overhead Conductors & Devices	12,587,083	170,386,609	182,973,692	8,225,776	109,728,976	117,954,752	4,361,307	60,657,633	65,018,940
1	357000	Underground Conduit	0	3,577,440	3,577,440	0	2,303,871	2,303,871	0	1,273,569	1,273,569
1	358000	Underground Conductors & Devices	0	7,054,975	7,054,975	0	4,543,404	4,543,404	0	2,511,571	2,511,571
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	42,123,754	950,261,753	992,385,507	27,530,310	611,968,568	639,498,878	14,593,444	338,293,185	352,886,629
		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	3,960,047	0	3,960,047	1,315,326	0	1,315,326	2,644,721	0	2,644,721
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,488,282	0	28,488,282	20,807,672	0	20,807,672	7,680,610	0	7,680,610
3	362000	Station Equipment	161,008,766	3,186,440	164,195,206	107,309,521	2,022,816	109,332,337	53,699,245	1,163,624	54,862,869
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	538,890,189	0	538,890,189	355,907,874	0	355,907,874	182,982,315	0	182,982,315
99	365000	Overhead Conductors & Devices	342,545,003	0	342,545,003	213,684,809	0	213,684,809	128,860,194	0	128,860,194
99	366000	Underground Conduit	156,935,857	0	156,935,857	103,242,210	0	103,242,210	53,693,647	0	53,693,647
99	367000	Underground Conductors & Devices	274,250,687	0	274,250,687	183,365,919	0	183,365,919	90,884,768	0	90,884,768
99	368000	Line Transformers	327,782,687	0	327,782,687	226,386,293	0	226,386,293	101,396,394	0	101,396,394
99	369XXX	Services	214,871,263	0	214,871,263	139,766,310	0	139,766,310	75,104,953	0	75,104,953
99	371XXX	Installations on Customers' Premises	6,679,676	0	6,679,676	6,679,676	0	6,679,676	0	0	0
99	370XXX	Meters	86,339,368	0	86,339,368	61,629,494	0	61,629,494	24,709,874	0	24,709,874
99	373XXX	Street Light & Signal Systems	78,377,321	0	78,377,321	50,843,778	0	50,843,778	27,533,543	0	27,533,543
		TOTAL DISTRIBUTION PLANT	2,232,561,177	3,186,440	2,235,747,617	1,481,532,509	2,022,816	1,483,555,325	751,028,668	1,163,624	752,192,292
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,507,472	9,611,940	11,119,412	805,565	6,434,521	7,240,086	701,907	3,177,419	3,879,326
4	390XXX	Structures & Improvements	27,306,476	110,053,351	137,359,827	17,923,469	73,673,015	91,596,484	9,383,007	36,380,336	45,763,343
4	391XXX	Office Furniture & Equipment	5,479,995	52,723,009	58,203,004	5,464,522	35,294,364	40,758,886	15,473	17,428,645	17,444,118
4	392XXX	Transportation Equipment	40,565,393	29,788,194	70,353,587	27,321,251	19,941,111	47,262,362	13,244,142	9,847,083	23,091,225
4	393000	Stores Equipment	687,339	4,161,161	4,848,500	489,918	2,785,606	3,275,524	197,421	1,375,555	1,572,976
4	394000	Tools, Shop & Garage Equipment	2,658,226	18,144,705	20,802,931	1,427,563	12,146,610	13,574,173	1,230,663	5,998,095	7,228,758
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	415,879	3,866,336	4,282,215	400,088	2,588,241	2,988,329	15,791	1,278,095	1,293,886
4	396XXX	Power Operated Equipment	22,057,087	7,525,519	29,582,606	13,373,055	5,037,808	18,410,863	8,684,032	2,487,711	11,171,743
4	397XXX	Communications Equipment	32,967,184	95,496,742	128,463,926	23,510,254	63,928,384	87,438,638	9,456,930	31,568,358	41,025,288
4	398000	Miscellaneous Equipment	13,505	876,864	890,369	0	586,999	586,999	13,505	289,865	303,370
		TOTAL GENERAL PLANT	133,658,556	332,364,608	466,023,164	90,715,685	222,494,840	313,210,525	42,942,871	109,869,768	152,812,639
		TOTAL PLANT IN SERVICE	2,762,306,973	2,867,292,090	5,629,599,063	1,836,744,308	1,861,145,732	3,697,890,040	925,562,665	1,006,146,358	1,931,709,023

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
E-PLT-12E

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	(281,822,251)	(77,991,292)	(359,813,543)	(186,049,590)	(50,226,392)	(236,275,982)	(95,772,661)	(27,764,900)	(123,537,561)	
E-ADEP		Hydro Production Plant	0	(188,971,877)	(188,971,877)	0	(121,697,889)	(121,697,889)	0	(67,273,988)	(67,273,988)	
E-ADEP		Other Production Plant	0	(169,564,210)	(169,564,210)	0	(109,199,351)	(109,199,351)	0	(60,364,859)	(60,364,859)	
E-ADEP		Transmission Plant	(27,321,423)	(242,168,968)	(269,490,391)	(16,722,633)	(155,956,815)	(172,679,448)	(10,598,790)	(86,212,153)	(96,810,943)	
E-ADEP		Distribution Plant	(735,896,835)	(495,592)	(736,392,427)	(458,079,990)	(314,612)	(458,394,602)	(277,816,845)	(180,980)	(277,997,825)	
E-ADEP		General Plant	(54,902,420)	(115,614,363)	(170,516,783)	(35,374,912)	(77,395,723)	(112,770,635)	(19,527,508)	(38,218,640)	(57,746,148)	
TOTAL ACCUMULATED DEPRECIATION			(1,099,942,929)	(794,806,302)	(1,894,749,231)	(696,227,125)	(514,790,782)	(1,211,017,907)	(403,715,804)	(280,015,520)	(683,731,324)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,470,970)	(18,470,970)	0	(11,895,305)	(11,895,305)	0	(6,575,665)	(6,575,665)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(459,564)	0	(459,564)	(459,564)	0	(459,564)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,673,005)	(3,673,005)	0	(2,455,947)	(2,455,947)	0	(1,217,058)	(1,217,058)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(14,154,257)	(115,000,760)	(129,155,017)	(14,154,257)	(76,984,959)	(91,139,216)	0	(38,015,801)	(38,015,801)	
E-AAAMT		General Plant - 390200, 396200	0	(1,159,806)	(1,159,806)	0	(776,409)	(776,409)	0	(383,397)	(383,397)	
TOTAL ACCUMULATED AMORTIZATION			(14,613,821)	(138,304,541)	(152,918,362)	(14,613,821)	(92,112,620)	(106,726,441)	0	(46,191,921)	(46,191,921)	
TOTAL ACCUMULATED DEPR/AMORT			(1,114,556,750)	(933,110,843)	(2,047,667,593)	(710,840,946)	(606,903,402)	(1,317,744,348)	(403,715,804)	(326,207,441)	(729,923,245)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,647,750,223	1,934,181,247	3,581,931,470	1,125,903,362	1,254,242,330	2,380,145,692	521,846,861	679,938,917	1,201,785,778	
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	(537,831,752)	(537,831,752)	0	(357,383,821)	(357,383,821)	0	(180,447,931)	(180,447,931)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(52,522,087)	(52,522,087)	0	(35,159,861)	(35,159,861)	0	(17,362,226)	(17,362,226)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,187,790)	(4,187,790)	0	(2,803,432)	(2,803,432)	0	(1,384,358)	(1,384,358)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,079)	(5,079)	0	(3,400)	(3,400)	0	(1,679)	(1,679)	
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	(5,763,133)	(5,763,133)	0	(3,711,458)	(3,711,458)	0	(2,051,675)	(2,051,675)	
1		ADFIT - CDA Settlement Costs (283333)	0	276,721	276,721	0	178,208	178,208	0	98,513	98,513	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(946,090)	(946,090)	0	(628,667)	(628,667)	0	(317,423)	(317,423)	
TOTAL ACCUMULATED DFIT			0	(600,979,210)	(600,979,210)	0	(399,512,431)	(399,512,431)	0	(201,466,779)	(201,466,779)	
NET ELECTRIC UTILITY PLANT			1,647,750,223	1,333,202,037	2,980,952,260	1,125,903,362	854,729,899	1,980,633,261	521,846,861	478,472,138	1,000,318,999	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.482%	36.518%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.449%	33.551%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended December 31, 2022
 Ending Balance Basis

Report ID:
E-APL-12E

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	1,647,750,223	1,333,202,037	2,980,952,260	#####	854,729,899	1,980,633,261	521,846,861	478,472,138	#####
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,902,455	42,276,035	50,178,490	5,945,090	28,300,846	34,245,936	1,957,365	13,975,189	15,932,554
4	Accumulated Amortization - AFUDC (182318)	(1,684,422)	(5,656,270)	(7,340,692)	(1,352,870)	(3,786,477)	(5,139,347)	(331,552)	(1,869,793)	(2,201,345)
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)	2,216,376	0	2,216,376	0	0	0	2,216,376	0	2,216,376
99	ADFIT - Boulder Park Disallowed (190040)	80,561	0	80,561	0	0	0	80,561	0	80,561
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	16,066,904	0	16,066,904	16,066,904	0	16,066,904	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	24,329,150	0	24,329,150	24,329,150	0	24,329,150	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,483,171)	0	(8,483,171)	(8,483,171)	0	(8,483,171)	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)	(4,211,506)	0	(4,211,506)	(1,327,785)	0	(1,327,785)	(2,883,721)	0	(2,883,721)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(54,265,979)	0	(54,265,979)	(39,493,065)	0	(39,493,065)	(14,772,914)	0	(14,772,914)
99	ADFIT-Customer Tax Credit (190393)	11,395,856	0	11,395,856	8,293,544	0	8,293,544	3,102,312	0	3,102,312
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,802,307)	0	(9,802,307)	(6,116,923)	0	(6,116,923)	(3,685,384)	0	(3,685,384)
99	Colstrip-Regulatory Asset (182327)	14,976,470	0	14,976,470	8,227,808	0	8,227,808	6,748,662	0	6,748,662
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	934,143	0	934,143	893,779	0	893,779	40,364	0	40,364
99	Colstrip Reg Asset ADFIT (283376)	(2,125,718)	0	(2,125,718)	(1,442,066)	0	(1,442,066)	(683,652)	0	(683,652)
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)	(5,435,016)	0	(5,435,016)	(3,803,733)	0	(3,803,733)	(1,631,283)	0	(1,631,283)
99	Colstrip ARO Liability (230027)	(13,181,281)	0	(13,181,281)	(8,613,970)	0	(8,613,970)	(4,567,311)	0	(4,567,311)
99	Colstrip ARO ADFIT (190376)	2,768,069	0	2,768,069	1,808,934	0	1,808,934	959,135	0	959,135
99	Colstrip ARO ADFIT (283377)	(2,053,264)	0	(2,053,264)	(1,288,899)	0	(1,288,899)	(764,365)	0	(764,365)
99	Customer Deposits (235199)	(7,027)	0	(7,027)	(7,027)	0	(7,027)	0	0	0
C-WKC	Working Capital	201,684,555	0	201,684,555	136,504,422	0	136,504,422	65,180,133	0	65,180,133
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	193,776,668	36,619,765	230,396,433	140,081,471	24,514,369	164,595,840	53,695,197	12,105,396	65,800,593
	NET RATE BASE	1,841,526,891	1,369,821,802	3,211,348,693	#####	879,244,268	2,145,229,101	575,542,058	490,577,534	#####

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 December 31, 2022	
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)	3,492,589	3,492,589			3,492,589	3,492,589		2,249,227	2,249,227		1,243,362	1,243,362	
	Steam (ED-ID)	4,310,235	4,310,235		4,310,235	4,310,235					4,310,235		4,310,235	
	Steam (ED-WA)	11,712,402	11,712,402		11,712,402			11,712,402		11,712,402				
1	Hydro (ED-AN)	15,890,416	15,890,416			15,890,416	15,890,416		10,233,428	10,233,428		5,656,988	5,656,988	
1	Other (ED-AN)	10,979,659	10,979,659			10,979,659	10,979,659		7,070,900	7,070,900		3,908,759	3,908,759	
Total Electric Production		46,385,301	46,385,301			16,022,637	30,362,664	46,385,301	11,712,402	19,553,555	31,265,957	4,310,235	10,809,109	15,119,344
Electric Transmission														
1	ED-AN	18,959,213	18,959,213			18,959,213	18,959,213		12,209,733	12,209,733		6,749,480	6,749,480	
	ED-ID	275,237	275,237		275,237	275,237					275,237		275,237	
	ED-WA	519,302	519,302		519,302	519,302		519,302		519,302				
Total Electric Transmissic		19,753,752	19,753,752			794,539	18,959,213	19,753,752	519,302	12,209,733	12,729,035	275,237	6,749,480	7,024,717
Electric Distribution														
3	ED-AN	85,394	85,394				85,394	85,394		54,210	54,210		31,184	31,184
	ED-ID	19,443,088	19,443,088		19,443,088	19,443,088					19,443,088		19,443,088	
	ED-WA	37,177,113	37,177,113		37,177,113	37,177,113		37,177,113		37,177,113				
Total Electric Distribution		56,705,595	56,705,595			56,620,201	85,394	56,705,595	37,177,113	54,210	37,231,323	19,443,088	31,184	19,474,272
Gas Underground Storage														
	GD-AN	728,115		728,115										
	GD-OR	125,991			125,991									
Total Gas Underground St		854,106		728,115	125,991									
Gas Distribution														
	GD-AN	57,431		57,431										
	GD-ID	6,865,220		6,865,220										
	GD-WA	15,725,850		15,725,850										
	GD-OR	10,313,159			10,313,159									
Total Gas Distribution		32,961,660		22,648,501	10,313,159									
General Plant														
4	ED-AN	2,978,024	2,978,024				2,978,024	2,978,024		1,993,579	1,993,579		984,445	984,445
	ED-ID	512,375	512,375		512,375	512,375					512,375		512,375	
	ED-WA	1,247,370	1,247,370		1,247,370	1,247,370		1,247,370		1,247,370				
7,4	CD-AA	21,251,288	15,023,598	4,298,711	1,928,979		15,023,598	15,023,598		10,057,247	10,057,247		4,966,351	4,966,351
9,4	CD-AN	649,950	504,868	145,082			504,868	504,868		337,974	337,974		166,894	166,894
9	CD-ID	476,118	369,839	106,279		369,839	369,839	369,839				369,839	369,839	
9	CD-WA	2,238,356	1,738,710	499,646		1,738,710	1,738,710	1,738,710		1,738,710	1,738,710			
8	GD-AA	375,348		257,999	117,349									
	GD-AN	31,567		31,567										
	GD-ID	39,356		39,356										
	GD-WA	1,089,004		1,089,004										
	GD-OR	209,634			209,634									
Total General Plant		31,098,390	22,374,784	6,467,644	2,255,962	3,868,294	18,506,490	22,374,784	2,986,080	12,388,800	15,374,880	882,214	6,117,690	6,999,904
Total Depreciation Expens		187,758,804	145,219,432	29,844,260	12,695,112	77,305,671	67,913,761	145,219,432	52,394,897	44,206,298	96,601,195	24,910,774	23,707,463	48,618,237

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	35.600%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expe	36.518%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	33.057%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950		
1	Misc Intangible Plt (303000)	ED-AN	259,322	259,322		259,322	259,322		167,003	167,003		92,319	92,319		
Total Production/Transmission			1,177,722	1,177,722		1,177,722	1,177,722		758,453	758,453		419,269	419,269		
Distribution															
	Franchises (302000)	ED-WA	108,214	108,214		108,214	108,214		108,214	108,214					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			114,080	114,080		114,080	114,080		114,080	114,080					
General Plant - 303000															
7,4		CD-AA	414,833	293,266	83,913	37,654				196,321	196,321		96,945	96,945	
9,1		CD-AN	9,729	7,557	2,172					4,867	4,867		2,690	2,690	
		GD-ID	14,795		14,795										
		GD-WA	24,862		24,862										
		GD-OR	8,065			8,065									
Total General Plant - 303000			472,284	300,823	125,742	45,719				201,188	201,188		99,635	99,635	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	43,253,671	30,578,183	8,749,352	3,926,136				20,469,953	20,469,953		10,108,230	10,108,230	
9,4		CD-AN	120,097	93,289	26,808					62,450	62,450		30,839	30,839	
9,4		CD-ID	0	0	0			0				0	0		
9,4		CD-WA	3,713,566	2,884,624	828,942			2,884,624	2,884,624	2,884,624	2,884,624				
4		ED-AN	6,094,340	6,094,340				6,094,340	6,094,340	4,079,734	4,079,734		2,014,606	2,014,606	
		ED-ID	0	0				0				0	0		
		ED-WA	996,013	996,013				996,013	996,013	996,013	996,013				
8		GD-AA	88,203		60,627	27,576									
		GD-AN	0		0										
		GD-OR	15,510			15,510									
Total Miscellaneous IT Intangible Plt - 3031XX			54,281,400	40,646,449	9,665,729	3,969,222			3,880,637	36,765,812	40,646,449		0	12,153,675	12,153,675
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		139,643	139,643	
		GD-OR	0			0									
Total General Plant - 390200, 396200			422,431	422,431	0	0			422,431	422,431	282,788	282,788	139,643	139,643	
Total Amortization Expense			56,467,917	42,661,505	9,791,471	4,014,941			3,994,717	38,666,788	42,661,505		0	12,812,222	12,812,222

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended December 31, 2022	
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)	(77,991,292)	(77,991,292)			(77,991,292)	(77,991,292)		(50,226,392)	(50,226,392)		(27,764,900)	(27,764,900)	
	Steam (ED-ID)	(95,772,661)	(95,772,661)		(95,772,661)	(95,772,661)					(95,772,661)		(95,772,661)	
	Steam (ED-WA)	(186,049,590)	(186,049,590)		(186,049,590)	(186,049,590)		(186,049,590)		(186,049,590)				
1	Hydro (ED-AN)	(188,971,877)	(188,971,877)		(188,971,877)	(188,971,877)			(121,697,889)	(121,697,889)		(67,273,988)	(67,273,988)	
1	Other (ED-AN)	(169,564,210)	(169,564,210)		(169,564,210)	(169,564,210)			(109,199,351)	(109,199,351)		(60,364,859)	(60,364,859)	
Total Electric Production		(718,349,630)	(718,349,630)		(281,822,251)	(436,527,379)	(718,349,630)		(186,049,590)	(281,123,632)	(467,173,222)	(95,772,661)	(155,403,747)	(251,176,408)
Electric Transmission														
1	ED-AN	(242,168,968)	(242,168,968)			(242,168,968)	(242,168,968)		(155,956,815)	(155,956,815)		(86,212,153)	(86,212,153)	
	ED-ID	(10,598,790)	(10,598,790)		(10,598,790)	(10,598,790)					(10,598,790)		(10,598,790)	
	ED-WA	(16,722,633)	(16,722,633)		(16,722,633)	(16,722,633)		(16,722,633)		(16,722,633)				
Total Electric Transmissic		(269,490,391)	(269,490,391)		(27,321,423)	(242,168,968)	(269,490,391)		(16,722,633)	(155,956,815)	(172,679,448)	(10,598,790)	(86,212,153)	(96,810,943)
Electric Distribution														
3	ED-AN	(495,592)	(495,592)			(495,592)	(495,592)		(314,612)	(314,612)		(180,980)	(180,980)	
	ED-ID	(277,816,845)	(277,816,845)		(277,816,845)	(277,816,845)					(277,816,845)		(277,816,845)	
	ED-WA	(458,079,990)	(458,079,990)		(458,079,990)	(458,079,990)		(458,079,990)		(458,079,990)				
Total Electric Distribution		(736,392,427)	(736,392,427)		(735,896,835)	(495,592)	(736,392,427)		(458,079,990)	(314,612)	(458,394,602)	(277,816,845)	(180,980)	(277,997,825)
Gas Underground Storage														
	GD-AN	(19,209,145)		(19,209,145)										
	GD-OR	(1,643,310)		(1,643,310)		(1,643,310)								
Total Gas Underground St		(20,852,455)		(19,209,145)		(1,643,310)								
Gas Distribution														
	GD-AN	(2,023,502)		(2,023,502)										
	GD-ID	(101,602,781)		(101,602,781)										
	GD-WA	(186,893,781)		(186,893,781)										
	GD-OR	(140,364,498)		(140,364,498)										
Total Gas Distribution		(430,884,562)		(290,520,064)		(140,364,498)								
General Plant														
4	ED-AN	(37,156,841)	(37,156,841)			(37,156,841)	(37,156,841)		(24,873,904)	(24,873,904)		(12,282,937)	(12,282,937)	
	ED-ID	(13,778,042)	(13,778,042)		(13,778,042)	(13,778,042)					(13,778,042)		(13,778,042)	
	ED-WA	(26,360,948)	(26,360,948)		(26,360,948)	(26,360,948)		(26,360,948)		(26,360,948)				
7,4	CD-AA	(101,474,554)	(71,737,436)	(20,526,273)	(9,210,845)	(71,737,436)	(71,737,436)		(48,023,192)	(48,023,192)		(23,714,244)	(23,714,244)	
9,4	CD-AN	(8,651,208)	(6,720,086)	(1,931,122)		(6,720,086)	(6,720,086)		(4,498,627)	(4,498,627)		(2,221,459)	(2,221,459)	
9	CD-ID	(7,401,666)	(5,749,466)	(1,652,200)		(5,749,466)	(5,749,466)				(5,749,466)		(5,749,466)	
9	CD-WA	(11,604,269)	(9,013,964)	(2,590,305)		(9,013,964)	(9,013,964)		(9,013,964)	(9,013,964)				
8	GD-AA	(2,470,962)		(1,698,440)	(772,522)									
	GD-AN	(3,999,043)		(3,999,043)										
	GD-ID	(2,503,486)		(2,503,486)										
	GD-WA	(12,733,330)		(12,733,330)										
	GD-OR	(5,739,954)		(5,739,954)										
Total General Plant		(233,874,303)	(170,516,783)	(47,634,199)	(15,723,321)	(54,902,420)	(115,614,363)	(170,516,783)	(35,374,912)	(77,395,723)	(112,770,635)	(19,527,508)	(38,218,640)	(57,746,148)
Total Accumulated Depr		(2,409,843,768)	(1,894,749,231)	(357,363,408)	(157,731,129)	(1,099,942,929)	(794,806,302)	(1,894,749,231)	(696,227,125)	(514,790,782)	(1,211,017,907)	(403,715,804)	(280,015,520)	(683,731,324)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	Washington	Idaho		
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	64.400%	35.600%	
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	63.482%	36.518%	
9	Elec/Gas North 4-Factor	77.679%	22.321%	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 December 31, 2022	
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	(15,651,754)	(15,651,754)			(15,651,754)	(15,651,754)			(10,079,730)	(10,079,730)			(5,572,024)	(5,572,024)
1	Misc Intangible Plt (3030 ED-AN	(2,819,216)	(2,819,216)			(2,819,216)	(2,819,216)			(1,815,575)	(1,815,575)			(1,003,641)	(1,003,641)
Total Production/Transmission		(18,470,970)	(18,470,970)			(18,470,970)	(18,470,970)			(11,895,305)	(11,895,305)			(6,575,665)	(6,575,665)
Distribution															
	Franchises (302000) ED-WA	(393,426)	(393,426)			(393,426)	(393,426)	(393,426)			(393,426)				
	Misc Intangible Plt (3030 ED-WA	(66,138)	(66,138)			(66,138)	(66,138)	(66,138)			(66,138)				
Total Distribution		(459,564)	(459,564)			(459,564)	(459,564)	(459,564)			(459,564)				
General Plant - 303000															
7,4	CD-AA	(5,035,789)	(3,560,051)	(1,018,639)	(457,099)		(3,560,051)	(3,560,051)			(2,383,205)	(2,383,205)		(1,176,846)	(1,176,846)
9,1	CD-AN	(145,413)	(112,954)	(32,459)			(112,954)	(112,954)			(72,742)	(72,742)		(40,212)	(40,212)
	GD-ID	(160,049)		(160,049)											
	GD-WA	(315,601)		(315,601)											
	GD-OR	(129,001)			(129,001)										
Total General Plant - 303000		(5,785,853)	(3,673,005)	(1,526,748)	(586,100)		(3,673,005)	(3,673,005)			(2,455,947)	(2,455,947)		(1,217,058)	(1,217,058)
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(145,108,951)	(102,584,773)	(29,352,639)	(13,171,539)		(102,584,773)	(102,584,773)			(68,673,325)	(68,673,325)		(33,911,448)	(33,911,448)
9,4	CD-AN	(393,261)	(305,478)	(87,783)			(305,478)	(305,478)			(204,496)	(204,496)		(100,982)	(100,982)
9	CD-ID	0	0	0			0	0			0	0	0	0	0
9	CD-WA	(15,543,538)	(12,073,910)	(3,469,628)		(12,073,910)	(12,073,910)	(12,073,910)			(12,073,910)	(12,073,910)		0	0
4	ED-AN	(12,110,509)	(12,110,509)				(12,110,509)	(12,110,509)			(8,107,138)	(8,107,138)		(4,003,371)	(4,003,371)
	ED-ID	0	0				0	0			0	0		0	0
	ED-WA	(2,080,347)	(2,080,347)				(2,080,347)	(2,080,347)			(2,080,347)	(2,080,347)			
8	GD-AA	(239,266)		(164,462)	(74,804)										
	GD-AN	0		0											
	GD-OR	(15,510)			(15,510)										
Total Misc IT Intangible Plant - 3031XX		(175,491,382)	(129,155,017)	(33,074,512)	(13,261,853)		(14,154,257)	(115,000,760)	(129,155,017)		(14,154,257)	(76,984,959)	(91,139,216)	0	(38,015,801)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0			0	0		0	0
9	CD-ID	0	0	0			0	0			0	0		0	0
9	CD-WA	0	0	0			0	0			0	0		0	0
4	ED-AN	(1,159,806)	(1,159,806)				(1,159,806)	(1,159,806)			(776,409)	(776,409)		(383,397)	(383,397)
	ED-WA	0	0				0	0			0	0			
	GD-WA	0		0							0	0			
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,159,806)	(1,159,806)	0	0		0	(1,159,806)	(1,159,806)		0	(776,409)	(776,409)	0	(383,397)
Total Accumulated Amortization		(201,367,575)	(152,918,362)	(34,601,260)	(13,847,953)		(14,613,821)	(138,304,541)	(152,918,362)		(14,613,821)	(92,112,620)	(106,726,441)	0	(46,191,921)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2022	
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	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	2,325,590	683,345	339,627	783,500	1,806,472	196,370	97,597	225,151	519,118	0	0	0
	TOTAL ACCOUNT	19,048,398	805,565	701,906	9,611,940	11,119,411	3,267,387	97,597	2,636,452	6,001,436	845,517	1,082,034	1,927,551
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,705,706	8,453,141	3,108,495	9,144,070	20,705,706	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	130,888,169	0	0	92,531,391	92,531,391	0	0	26,476,059	26,476,059	0	11,880,719	11,880,719
9	CD-WA / ID / AN	31,054,778	9,470,328	6,274,513	8,377,890	24,122,731	2,721,448	1,803,080	2,407,519	6,932,047	0	0	0
	TOTAL ACCOUNT	211,982,888	17,923,469	9,383,008	110,053,351	137,359,828	27,772,048	1,803,080	28,883,578	58,458,706	4,283,635	11,880,719	16,164,354
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,318,844	1,245,738	7,798	2,065,308	3,318,844	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	117,310	117,310	0	53,357	53,357
7	CD-AA	71,304,162	0	0	50,408,477	50,408,477	0	0	14,423,406	14,423,406	0	6,472,279	6,472,279
9	CD-WA / ID / AN	5,761,842	4,218,783	7,675	249,225	4,475,683	1,212,334	2,206	71,619	1,286,159	0	0	0
	TOTAL ACCOUNT	80,800,747	5,464,521	15,473	52,723,010	58,203,004	1,445,457	2,206	14,612,335	16,059,998	12,109	6,525,636	6,537,745
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,454,069	25,781,249	12,442,982	21,229,838	59,454,069	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,273,928	0	0	0	0	10,013,112	3,556,532	2,704,284	16,273,928	0	0	0
99	GD-OR / AS	4,840,842	0	0	0	0	0	0	0	4,840,842	0	4,840,842	0
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,548,643	0	0	5,336,513	5,336,513	0	0	1,526,940	1,526,940	0	685,190	685,190
9	CD-WA / ID / AN	7,161,623	1,540,002	801,161	3,221,843	5,563,006	442,544	230,226	925,847	1,598,617	0	0	0
	TOTAL ACCOUNT	95,376,293	27,321,251	13,244,143	29,788,194	70,353,588	10,455,656	3,786,758	5,223,874	19,466,288	4,840,842	715,575	5,556,417

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2022	
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	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,621,751	431,051	197,421	3,738,392	4,366,864	123,869	56,732	1,074,286	1,254,887	0	0	0	
		TOTAL ACCOUNT	6,350,202	489,917	197,421	4,161,162	4,848,500	346,222	56,732	1,076,819	1,479,773	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,071,210	1,407,353	477,390	6,186,467	8,071,210	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,652,355	0	0	0	0	2,705,728	445,691	500,936	3,652,355	0	0	0	
99		GD-OR / AS	1,064,452	0	0	0	0	0	0	0	0	1,064,452	0	1,064,452	
8		GD-AA	5,763,732	0	0	0	0	0	0	3,961,759	3,961,759	0	1,801,973	1,801,973	
7		CD-AA	15,782,579	0	0	11,157,494	11,157,494	0	0	3,192,500	3,192,500	0	1,432,585	1,432,585	
9		CD-WA / ID / AN	2,026,608	20,210	753,273	800,745	1,574,228	5,808	216,465	230,107	452,380	0	0	0	
		TOTAL ACCOUNT	36,360,936	1,427,563	1,230,663	18,144,706	20,802,932	2,711,536	662,156	7,885,302	11,258,994	1,064,452	3,234,558	4,299,010	
	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	3,228,951	400,088	15,791	2,813,072	3,228,951	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	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,171,101	400,088	15,791	3,866,336	4,282,215	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	28,073,570	13,121,313	8,291,584	6,660,673	28,073,570	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	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	34,213,175	13,373,055	8,684,032	7,525,518	29,582,605	2,581,300	888,811	1,068,655	4,538,766	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

AVISTA UTILITIES

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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	44,935,912	13,103,502	6,575,586	25,256,824	44,935,912	0	0	0	0	0	0	0
99	GD-WA / ID / AN	898,357	0	0	0	0	601,790	290,445	6,122	898,357	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	167,233	167,233	0	76,065	76,065
7	CD-AA	95,821,168	0	0	67,740,775	67,740,775	0	0	19,382,706	19,382,706	0	8,697,687	8,697,687
9	CD-WA/ ID / AN	20,323,954	10,406,752	2,881,344	2,499,144	15,787,240	2,990,545	828,000	718,169	4,536,714	0	0	0
	TOTAL ACCOUNT	162,977,315	23,510,254	9,456,930	95,496,743	128,463,927	3,592,335	1,118,445	20,274,230	24,985,010	754,626	8,773,752	9,528,378
	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	611	611	0	278	278
7	CD-AA	843,386	0	0	596,232	596,232	0	0	170,600	170,600	0	76,554	76,554
9	CD-WA/ ID / AN	17,295	0	6,659	6,775	13,434	0	1,914	1,947	3,861	0	0	0
	TOTAL ACCOUNT	1,151,364	0	13,505	876,863	890,368	0	1,914	173,158	175,072	9,092	76,832	85,924
	TOTAL GENERAL PLANT	653,549,206	90,715,683	42,942,872	332,364,610	466,023,165	52,278,194	8,417,699	82,390,518	143,086,411	11,893,485	32,546,145	44,439,630

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2022
Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,987,594	319,716	0	11,667,878	11,987,594	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	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,217,609	16,537,325	1,022,594	771,517	1,302,004	3,096,115	425,951	564,816	990,767
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,250,825	4,133,580	0	23,117,245	27,250,825	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	289,098	0	0	0	0	0	0	0	0	289,098	0	
8		GD-AA	420,398	0	0	0	0	0	0	288,965	288,965	0	131,433	
7		CD-AA	128,054,893	0	0	90,528,406	90,528,406	0	0	25,902,944	25,902,944	0	11,623,543	
9		CD-WA / ID / AN	814,403	166,706	0	465,906	632,612	47,906	0	133,885	181,791	0	0	
		TOTAL ACCOUNT	156,829,617	4,300,286	0	114,111,557	118,411,843	47,906	0	26,325,794	26,373,700	289,098	11,754,976	12,044,074
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,334,017	0	0	3,334,017	3,334,017	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	18,760,793	0	0	13,262,943	13,262,943	0	0	3,794,933	3,794,933	0	1,702,917	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,094,810	0	0	16,596,960	16,596,960	0	0	3,794,933	3,794,933	0	1,702,917	1,702,917
	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	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	8,910,025

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2022	
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	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
	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	58,850	58,850	0	0	16,839	16,839	0	7,556	7,556
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		TOTAL ACCOUNT	20,446,202	16,214,764	0	58,850	16,273,614	4,148,193	0	16,839	4,165,032	0	7,556	7,556
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	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	14,397,977	0	0	10,178,650	10,178,650	0	0	2,912,423	2,912,423	0	1,306,904	1,306,904
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,496,421	0	0	10,277,094	10,277,094	0	0	2,912,423	2,912,423	0	1,306,904	1,306,904
	TOTAL		369,657,935	20,834,766	0	255,107,849	275,942,615	5,218,693	771,517	60,113,028	66,103,238	715,049	26,897,033	27,612,082

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	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 December 31, 2022 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	(73,382,673)	(51,877,881)	(14,843,847)	(6,660,945)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(644,206)	(185,123)	0
7	282919	CD-AA	(5,923,743)	(4,187,790)	(1,198,255)	(537,698)
7	283750	CD-AA	(7,184)	(5,079)	(1,453)	(652)
		Total	<u>(80,142,929)</u>	<u>(56,714,956)</u>	<u>(16,228,678)</u>	<u>(7,199,295)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2022	
Ending Balance Basis	

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	6,170,089	6,170,089	0	0	0	0	6,170,089
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	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
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	157,039,035	76,490,295	0	233,529,330	136,504,422	65,180,133	20,534,613	11,310,162	0
TOTAL		157,039,035	76,490,295	6,170,926	239,700,256	136,504,422	65,180,133	20,534,613	11,310,162	6,170,926

ALLOCATION RATIOS:

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

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.695%	20.228%	9.077%	33.057%	28.254%	100.000%