

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended January 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,688,982	9,928,567	5,760,415
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,688,982	9,928,567	5,760,415
E-APL	Electric Net Rate Base	3,205,690,587	2,141,206,326	1,064,484,261
	RATE OF RETURN	0.489%	0.464%	0.541%

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	1-01-2023 thru 01-31-2023	411,114 100.000%	267,448 65.054%	143,666 34.946%
3	E-OPS	Direct Distribution Operating Expense Percent	1-01-2023 thru 01-31-2023	3,410,980 100.000%	2,341,632 68.650%	1,069,348 31.350%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages Percent		400.000%	267.773%	132.227%
				100.000%	66.943%	33.057%

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
		Adjustments		0	0	0	0
		Total		162,840,888	136,357,978	26,482,910	0
		Percentage		100.000%	83.737%	16.263%	0.000%
		Direct Labor Accts 500 - 894		65,350,087	53,395,893	11,954,194	0
		Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
		Total		90,744,295	75,116,084	15,628,211	0
		Percentage		100.000%	82.778%	17.222%	0.000%
		Number of Customers at		680,928	410,798	270,130	0
		Percentage		100.000%	60.329%	39.671%	0.000%
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
		Percentage		100.000%	81.729%	18.271%	0.000%
9		Total Percentages		400.000%	308.573%	91.427%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2022 thru 01-31-2023	1,501,244,186	1,026,851,356	474,392,830	
		Percent		100.000%	68.400%	31.600%	
11		Book Depreciation	1-01-2023 thru 01-31-2023	12,449,136	8,275,754	4,173,382	
		Percent		100.000%	66.477%	33.523%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2022 thru 01-31-2023	3,577,658,868 100.000%	2,377,645,032 66.458%	1,200,013,836 33.542%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2022 thru 01-31-2023	293,350,022 100.000%	198,970,749 67.827%	94,379,273 32.173%
14		Net Allocated Schedule M's - AMA Percent	1-01-2023 thru 01-31-2023	-12,993,069 100.000%	-8,704,667 66.995%	-4,288,402 33.005%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	50,760,709	0	50,760,709	35,011,328	0	35,011,328	15,749,381	0	15,749,381
99	442200	Commercial - Firm & Int.	32,464,514	0	32,464,514	23,770,923	0	23,770,923	8,693,591	0	8,693,591
1	442300	Industrial	12,648,071	0	12,648,071	7,220,710	0	7,220,710	5,427,361	0	5,427,361
99	444000	Public Street & Highway Lighting	645,024	0	645,024	414,062	0	414,062	230,962	0	230,962
99	448000	Interdepartmental Revenue	170,577	0	170,577	141,392	0	141,392	29,185	0	29,185
99	499XXX	Unbilled Revenue	(14,767,311)	0	(14,767,311)	(9,875,626)	0	(9,875,626)	(4,891,685)	0	(4,891,685)
		TOTAL SALES TO ULTIMATE CUSTOMERS	81,921,584	0	81,921,584	56,682,789	0	56,682,789	25,238,795	0	25,238,795
1	447XXX	Sales for Resale	0	21,433,291	21,433,291	0	13,803,039	13,803,039	0	7,630,252	7,630,252
		TOTAL SALES OF ELECTRICITY	81,921,584	21,433,291	103,354,875	56,682,789	13,803,039	70,485,828	25,238,795	7,630,252	32,869,047
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	9,900	0	9,900	3,180	0	3,180	6,720	0	6,720
1	453000	Sales of Water & Water Power	0	35,251	35,251	0	22,702	22,702	0	12,549	12,549
1	454000	Rent from Electric Property	406,051	6,898	412,949	269,455	4,442	273,897	136,596	2,456	139,052
1	454100	Rent from Trnsmission Joint Use	2,395	0	2,395	998	0	998	1,397	0	1,397
1	456XXX	Other Electric Revenues	2,207,647	(24,679,756)	(22,472,109)	649,535	(15,893,763)	(15,244,228)	1,558,112	(8,785,993)	(7,227,881)
		TOTAL OTHER OPERATING REVENUE	2,625,993	(24,637,607)	(22,011,614)	923,168	(15,866,619)	(14,943,451)	1,702,825	(8,770,988)	(7,068,163)
		TOTAL ELECTRIC REVENUE	84,547,577	(3,204,316)	81,343,261	57,605,957	(2,063,580)	55,542,377	26,941,620	(1,140,736)	25,800,884

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended January 31, 2023
Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	18,154	18,154	0	11,691	11,691	0	6,463	6,463
1	501XXX	Fuel	0	3,853,767	3,853,767	0	2,481,826	2,481,826	0	1,371,941	1,371,941
1	502000	Steam Expense	0	361,919	361,919	0	233,076	233,076	0	128,843	128,843
1	505000	Electric Expense	0	64,890	64,890	0	41,789	41,789	0	23,101	23,101
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	343,763	343,763	0	221,383	221,383	0	122,380	122,380
1	507000	Rent	0	0	0	0	0	0	0	0	0
MAINTENANCE											
1	510000	Supervision & Engineering	0	32,616	32,616	0	21,005	21,005	0	11,611	11,611
1	511000	Structures	0	72,272	72,272	0	46,543	46,543	0	25,729	25,729
1	512000	Boiler Plant	0	551,188	551,188	0	354,965	354,965	0	196,223	196,223
1	513000	Electric Plant	0	59,815	59,815	0	38,521	38,521	0	21,294	21,294
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(47,755)	(47,755)	0	(30,754)	(30,754)	0	(17,001)	(17,001)
TOTAL STEAM POWER GENERATION EXP			0	5,310,629	5,310,629	0	3,420,045	3,420,045	0	1,890,584	1,890,584
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	(20,548)	(20,548)	0	(13,233)	(13,233)	0	(7,315)	(7,315)
1	536000	Water for Power	0	101,605	101,605	0	65,434	65,434	0	36,171	36,171
1	537000	Hydraulic Expense	47,219	332,498	379,717	30,990	214,129	245,119	16,229	118,369	134,598
1	538000	Electric Expense	0	610,144	610,144	0	392,933	392,933	0	217,211	217,211
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	104,469	104,469	0	67,278	67,278	0	37,191	37,191
1	540000	Rent	0	136,056	136,056	0	87,620	87,620	0	48,436	48,436
1	540100	MT Trust Funds Land Settlement Rents	465,084	0	465,084	299,514	0	299,514	165,570	0	165,570
MAINTENANCE											
1	541000	Supervision & Engineering	0	78,900	78,900	0	50,812	50,812	0	28,088	28,088
1	542000	Structures	0	55,528	55,528	0	35,760	35,760	0	19,768	19,768
1	543000	Reservoirs, Dams, & Waterways	0	(7,710)	(7,710)	0	(4,965)	(4,965)	0	(2,745)	(2,745)
1	544000	Electric Plant	0	260,893	260,893	0	168,015	168,015	0	92,878	92,878
1	545000	Miscellaneous Hydraulic Plant	0	72,336	72,336	0	46,584	46,584	0	25,752	25,752
TOTAL HYDRO POWER GENERATION EXP			512,303	1,724,171	2,236,474	330,504	1,110,367	1,440,871	181,799	613,804	795,603
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	25,242	25,242	0	16,256	16,256	0	8,986	8,986
1	547XXX	Fuel	0	(5,464,169)	(5,464,169)	0	(3,518,925)	(3,518,925)	0	(1,945,244)	(1,945,244)
1	548000	Generation Expense	0	427,805	427,805	0	275,506	275,506	0	152,299	152,299
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	466,882	466,882	0	300,672	300,672	0	166,210	166,210
1	550000	Rent	0	6,351	6,351	0	4,090	4,090	0	2,261	2,261
MAINTENANCE											
1	551000	Supervision & Engineering	0	41,845	41,845	0	26,948	26,948	0	14,897	14,897
1	552000	Structures	0	15,724	15,724	0	10,126	10,126	0	5,598	5,598
1	553000	Generating & Electric Equipment	0	328,444	328,444	0	211,518	211,518	0	116,926	116,926
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(205,803)	(205,803)	0	(132,537)	(132,537)	0	(73,266)	(73,266)
TOTAL OTHER POWER GENERATION EXP			0	(4,357,679)	(4,357,679)	0	(2,806,346)	(2,806,346)	0	(1,551,333)	(1,551,333)

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	973,704	22,894,645	23,868,349	0	14,744,152	14,744,152	973,704	8,150,493	9,124,197
1	556000	System Control & Load Dispatching	0	39	39	0	25	25	0	14	14
E-557	557XXX	Other Expense	(2,511,389)	196,095	(2,315,294)	(1,111,978)	126,286	(985,692)	(1,399,411)	69,809	(1,329,602)
TOTAL OTHER POWER SUPPLY EXPENSE			(1,537,685)	23,090,779	21,553,094	(1,111,978)	14,870,463	13,758,485	(425,707)	8,220,316	7,794,609
TOTAL PRODUCTION OPERATING EXP			(1,025,382)	25,767,900	24,742,518	(781,474)	16,594,529	15,813,055	(243,908)	9,173,371	8,929,463
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	126,256	126,256	0	81,309	81,309	0	44,947	44,947
1	561000	Load Dispatching	0	278,388	278,388	0	179,282	179,282	0	99,106	99,106
1	562000	Station Expense	0	33,592	33,592	0	21,633	21,633	0	11,959	11,959
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	10,166	10,166	0	6,547	6,547	0	3,619	3,619
1	565XXX	Transmission of Electricity by Others	0	1,751,786	1,751,786	0	1,128,150	1,128,150	0	623,636	623,636
1	566000	Miscellaneous Transmission Expense	0	727,042	727,042	0	468,215	468,215	0	258,827	258,827
1	567000	Rent	0	7,377	7,377	0	4,751	4,751	0	2,626	2,626
MAINTENANCE											
1	568000	Supervision & Engineering	0	28,219	28,219	0	18,173	18,173	0	10,046	10,046
1	569000	Structures	(350)	44,540	44,190	(380)	28,684	28,304	30	15,856	15,886
1	570000	Station Equipment	0	103,149	103,149	0	66,428	66,428	0	36,721	36,721
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	306	361,745	362,051	(49)	232,964	232,915	355	128,781	129,136
1	572000	Underground Lines	0	966	966	0	622	622	0	344	344
1	573000	Service Miscellaneous	30	3,966	3,996	0	2,554	2,554	30	1,412	1,442
TOTAL TRANSMISSION OPERATING EXP			(14)	3,477,192	3,477,178	(429)	2,239,312	2,238,883	415	1,237,880	1,238,295

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,328,683	2,643,388	3,972,071	965,091	1,702,342	2,667,433	363,592	941,046	1,304,638
E-DEPX		Depreciation Expense-Transmission	66,446	1,630,885	1,697,331	43,427	1,050,290	1,093,717	23,019	580,595	603,614
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,165	98,165	0	63,218	63,218	0	34,947	34,947
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,666	16,666	0	10,733	10,733	0	5,933	5,933
99	407327	Colstrip Reg. Asset Amortization	171,106	0	171,106	89,694	0	89,694	81,412	0	81,412
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,756	1,756	0	971	971
99	407360	Amortization of CS2 & COLSTRIP O&M	83,821	0	83,821	0	0	0	83,821	0	83,821
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,446	47,446	0	26,228	26,228
99	407395	Optional Renewable Power Revenue Offset	44,148	0	44,148	35,783	0	35,783	8,365	0	8,365
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(241,610)	0	(241,610)	(122,834)	0	(122,834)	(118,776)	0	(118,776)
99	407434	EIM Deferred O&M	(39,924)	0	(39,924)	0	0	0	(39,924)	0	(39,924)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,829,191)	0	(1,829,191)	(1,245,485)	0	(1,245,485)	(583,706)	0	(583,706)
99	407451	Deferral CEIP	(2,114)	0	(2,114)	(2,114)	0	(2,114)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(124,876)	0	(124,876)	0	0	0	(124,876)	0	(124,876)
99	407494	Amortization of Schedule 98 REC Rev	23,730	0	23,730	23,730	0	23,730	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(452)	(452)	0	(250)	(250)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,086,400	2,086,400	0	1,343,641	1,343,641	0	742,759	742,759
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(760,476)	6,551,203	5,790,727	(382,623)	4,218,974	3,836,351	(377,853)	2,332,229	1,954,376
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(1,785,872)	35,796,295	34,010,423	(1,164,526)	23,052,815	21,888,289	(621,346)	12,743,480	12,122,134

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended January 31, 2023
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	620,989	218,067	839,056	399,982	149,703	549,685	221,007	68,364	289,371
3	582000	Station Expense	63,678	2,382	66,060	43,887	1,635	45,522	19,791	747	20,538
3	583000	Overhead Line Expense	178,317	122,732	301,049	136,141	84,256	220,397	42,176	38,476	80,652
3	584000	Underground Line Expense	79,771	0	79,771	34,712	0	34,712	45,059	0	45,059
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	687	0	687	687	0	687	0	0	0
3	586000	Meter Expense	181,139	(3,126)	178,013	156,098	(2,146)	153,952	25,041	(980)	24,061
3	587000	Customer Installations Expense	71,396	(415)	70,981	48,130	(285)	47,845	23,266	(130)	23,136
3	588000	Miscellaneous Distribution Expense	366,086	291,132	657,218	287,187	199,862	487,049	78,899	91,270	170,169
3	589000	Rent	0	22,009	22,009	0	15,109	15,109	0	6,900	6,900
		MAINTENANCE:									
3	590000	Supervision & Engineering	4,744	79,411	84,155	3,464	54,516	57,980	1,280	24,895	26,175
3	591000	Structures	17,528	4,050	21,578	14,162	2,780	16,942	3,366	1,270	4,636
3	592000	Station Equipment	124,340	3,687	128,027	98,110	2,531	100,641	26,230	1,156	27,386
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,546,297	184	1,546,481	1,014,436	126	1,014,562	531,861	58	531,919
3	594000	Underground Lines	47,689	0	47,689	23,132	0	23,132	24,557	0	24,557
3	595000	Line Transformers	70,023	0	70,023	49,311	0	49,311	20,712	0	20,712
3	596000	Street Light & Signal System Maintenance Exp	10,455	0	10,455	8,277	0	8,277	2,178	0	2,178
3	597000	Meters	4,048	0	4,048	3,872	0	3,872	176	0	176
3	598000	Miscellaneous Distribution Expense	23,792	462,520	486,312	20,043	317,520	337,563	3,749	145,000	148,749
		TOTAL DISTRIBUTION OPERATING EXP	3,410,979	1,202,633	4,613,612	2,341,631	825,607	3,167,238	1,069,348	377,026	1,446,374
E-DEPX		Depreciation Expense-Distribution	4,878,861	7,116	4,885,977	3,205,075	4,885	3,209,960	1,673,786	2,231	1,676,017
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,582	0	9,582	9,582	0	9,582	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	6,248,304	0	6,248,304	5,654,275	0	5,654,275	594,029	0	594,029
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	11,136,747	7,116	11,143,863	8,868,932	4,885	8,873,817	2,267,815	2,231	2,270,046
		TOTAL DISTRIBUTION EXPENSES	14,547,726	1,209,749	15,757,475	11,210,563	830,492	12,041,055	3,337,163	379,257	3,716,420

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	10,036	10,036	0	6,529	6,529	0	3,507	3,507
2	902000	Meter Reading Expenses	29,519	8,475	37,994	20,656	5,513	26,169	8,863	2,962	11,825
2	903XXX	Customer Records & Collection Expenses	67,021	593,519	660,540	33,530	386,108	419,638	33,491	207,411	240,902
2	904000	Uncollectible Accounts	203,902	0	203,902	160,560	0	160,560	43,342	0	43,342
2	905000	Misc Customer Accounts	0	749	749	0	487	487	0	262	262
		TOTAL CUSTOMER ACCOUNTS EXPENSES	300,442	612,779	913,221	214,746	398,637	613,383	85,696	214,142	299,838
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	2,827,413	29,508	2,856,921	2,136,685	19,196	2,155,881	690,728	10,312	701,040
2	909000	Advertising	348	29,051	29,399	230	18,899	19,129	118	10,152	10,270
2	910000	Misc Customer Service & Info Exp	0	131,228	131,228	0	85,369	85,369	0	45,859	45,859
		TOTAL CUSTOMER SERVICE & INFO EXP	2,827,761	189,787	3,017,548	2,136,915	123,464	2,260,379	690,846	66,323	757,169
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	668	0	668	668	0	668	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	668	0	668	668	0	668	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	39,217	2,234,998	2,274,215	26,306	1,496,175	1,522,481	12,911	738,823	751,734
4	921000	Office Supplies & Expenses	(2,261)	455,963	453,702	(2,461)	305,235	302,774	200	150,728	150,928
4	922000	Admin Exp Transferred--Credit	0	(8,497)	(8,497)	0	(5,688)	(5,688)	0	(2,809)	(2,809)
4	923000	Outside Services Employed	54,901	929,026	983,927	54,642	621,918	676,560	259	307,108	307,367
4	924000	Property Insurance Premium	0	241,679	241,679	0	161,787	161,787	0	79,892	79,892
4	925XXX	Injuries and Damages	302,975	808,494	1,111,469	201,428	541,230	742,658	101,547	267,264	368,811
4	926XXX	Employee Pensions and Benefits	205,299	2,439,462	2,644,761	131,976	1,633,049	1,765,025	73,323	806,413	879,736
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	320,811	331,912	652,723	200,210	213,751	413,961	120,601	118,161	238,762
4	930000	Miscellaneous General Expenses	51,253	989,475	1,040,728	37,290	662,384	699,674	13,963	327,091	341,054
4	931000	Rents	700	73,153	73,853	0	48,971	48,971	700	24,182	24,882
4	935000	Maintenance of General Plant	250,331	937,151	1,187,482	180,959	627,357	808,316	69,372	309,794	379,166
		TOTAL ADMIN & GEN OPERATING EXP	1,223,326	9,432,816	10,656,142	830,350	6,306,169	7,136,519	392,976	3,126,647	3,519,623

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended January 31, 2023
Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	337,267	1,556,489	1,893,756	262,683	1,041,961	1,304,644	74,584	514,528	589,112
E-AMTX		Amortization Expense-General Plant - 303000	0	24,863	24,863	0	16,628	16,628	0	8,235	8,235
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	338,719	3,202,462	3,541,181	338,719	2,143,824	2,482,543	0	1,058,638	1,058,638
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,566	23,566	0	11,637	11,637
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	29,054	141,673	170,727	24,020	94,153	118,173	5,034	47,520	52,554
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0	8,094
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	(37,931)	0	(37,931)	(37,931)	0	(37,931)	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	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	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(506,429)	0	(506,429)	11,320	0	11,320	(517,749)	0	(517,749)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(16,574)	0	(16,574)	(16,574)	0	(16,574)	0	0	0
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	87,131	303,818	390,949	56,841	203,385	260,226	30,290	100,433	130,723
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	606,792	5,264,508	5,871,300	1,006,539	3,523,517	4,530,056	(399,747)	1,740,991	1,341,244
		TOTAL ADMIN & GENERAL EXPENSES	1,830,118	14,697,324	16,527,442	1,836,889	9,829,686	11,666,575	(6,771)	4,867,638	4,860,867
		TOTAL EXPENSES BEFORE FIT	17,720,843	52,505,934	70,226,777	14,235,255	34,235,094	48,470,349	3,485,588	18,270,840	21,756,428
		NET OPERATING INCOME (LOSS) BEFORE FIT			11,116,484			7,072,028			4,044,456
E-FIT		FEDERAL INCOME TAX			(1,607,245)			(749,499)			(857,746)
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,924,854)			(2,081,023)			(843,831)
E-FIT		AMORTIZED ITC			(40,399)			(26,017)			(14,382)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,688,982			9,928,567			5,760,415

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	2	Number of Customers	100.000%	65.054%	34.946%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.650%	31.350%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
 For Month Ended January 31, 2023
 Average of Monthly Averages Basis

Report ID:
E-456-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	6,500	27,921	34,421	5,200	17,981	23,181	1,300	9,940	11,240
1	456010	Other Electric Rev-Financial	0	(34,644,708)	(34,644,708)	0	(22,311,192)	(22,311,192)	0	(12,333,516)	(12,333,516)
1	456015	Other Electric Rev-CT Fuel Sales	0	6,965,680	6,965,680	0	4,485,898	4,485,898	0	2,479,782	2,479,782
1	456016	Other Electric Rev-Resource Opt	0	0	0	0	0	0	0	0	0
1	456017	Other Electric Rev-Non Resource	0	10,064	10,064	0	6,481	6,481	0	3,583	3,583
1	456018	Other Electric Rev-Extraction	0	12,464	12,464	0	8,027	8,027	0	4,437	4,437
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,750)	137,500	123,750	0	88,550	88,550	(13,750)	48,950	35,200
1	456050	Other Electric Rev-Attachment Fees	10,746	0	10,746	5,601	0	5,601	5,145	0	5,145
1	456100	Transmission Revenue of Others	0	2,387,376	2,387,376	0	1,537,470	1,537,470	0	849,906	849,906
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,588	49,588	0	27,412	27,412
1	456130	Ancillary Services Revenue	0	119,879	119,879	0	77,202	77,202	0	42,677	42,677
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(1,053,022)	0	(1,053,022)	(1,134,608)	0	(1,134,608)	81,586	0	81,586
1	456329	Amortization Res Decoupling Deferral	1,189,005	0	1,189,005	618,654	0	618,654	570,351	0	570,351
1	456338	Non-res Decoupling Deferred Rev	2,190,446	0	2,190,446	1,343,866	0	1,343,866	846,580	0	846,580
1	456339	Amortization Non-res Decoupling	(169,837)	0	(169,837)	(199,892)	0	(199,892)	30,055	0	30,055
1	456380	Other Electric Revenue-Clearwater	31,612	0	31,612	0	0	0	31,612	0	31,612
1	456700	Other Electric Rev-Low Voltage	15,947	0	15,947	10,714	0	10,714	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,501	95,501	0	52,793	52,793
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(394,900)	(394,900)	0	(254,316)	(254,316)	0	(140,584)	(140,584)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	394,900	394,900	0	254,316	254,316	0	140,584	140,584
1	456730	Other Elec Rev-Intraco Thermal	0	78,775	78,775	0	50,731	50,731	0	28,044	28,044
TOTAL ACCOUNT 456			2,207,647	(24,679,755)	(22,472,108)	649,535	(15,893,763)	(15,244,228)	1,558,112	(8,785,992)	(7,227,880)

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	15,320,265	15,320,265	0	9,866,251	9,866,251	0	5,454,014	5,454,014
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	50,826	50,826	0	32,732	32,732	0	18,094	18,094
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	973,704	0	973,704	0	0	0	973,704	0	973,704
1	555550	Non Monetary - Exchange Power	0	135,008	135,008	0	86,945	86,945	0	48,063	48,063
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	279,955	279,955	0	180,291	180,291	0	99,664	99,664
1	555710	Intercompany Purchase	0	119,879	119,879	0	77,202	77,202	0	42,677	42,677
1	555740	Purchased Power - EIM	0	6,988,712	6,988,712	0	4,500,731	4,500,731	0	2,487,981	2,487,981
TOTAL ACCOUNT 555			973,704	22,894,645	23,868,349	0	14,744,152	14,744,152	973,704	8,150,493	9,124,197

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	2,822	541,942	544,764	2,822	349,011	351,833	0	192,931	192,931
1	557010	Other Power Supply Expense - Financial	0	(28,584,433)	(28,584,433)	0	(18,408,375)	(18,408,375)	0	(10,176,058)	(10,176,058)
1	557018	Merchandise Processing Fee	0	3,672	3,672	0	2,365	2,365	0	1,307	1,307
1	557150	Fuel - Economic Dispatch	0	24,469,017	24,469,017	0	15,758,047	15,758,047	0	8,710,970	8,710,970
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(29,898)	0	(29,898)	0	0	0	(29,898)	0	(29,898)
1	557165	Other Resource Costs-CAISO Charges	0	257,894	257,894	0	166,084	166,084	0	91,810	91,810
1	557170	Broker Fees - Power	0	17,851	17,851	0	11,496	11,496	0	6,355	6,355
1	557171	REC Broker Fees	0	3,166	3,166	0	2,039	2,039	0	1,127	1,127
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	108,940	0	108,940	108,940	0	108,940	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(876,101)	0	(876,101)	(876,101)	0	(876,101)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,075	0	2,075	2,075	0	2,075	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(391,172)	0	(391,172)	(391,172)	0	(391,172)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,922,276)	0	(1,922,276)	0	0	0	(1,922,276)	0	(1,922,276)
99	557390	Idaho PCA Amortization	525,998	0	525,998	0	0	0	525,998	0	525,998
1	557395	Optional Renewable Power Expense Offset	0	95	95	0	61	61	0	34	34
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	71,250	71,250	0	45,885	45,885	0	25,365	25,365
1	557711	Turbine Gas Bookout Offset	0	(71,250)	(71,250)	0	(45,885)	(45,885)	0	(25,365)	(25,365)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,486,891	3,486,891	0	2,245,558	2,245,558	0	1,241,333	1,241,333
TOTAL ACCOUNT 557			(2,511,389)	196,095	(2,315,294)	(1,111,978)	126,286	(985,692)	(1,399,411)	69,809	(1,329,602)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	14,024	29,508	43,532	10,096	19,196	29,292	3,928	10,312	14,240
99	908600	Public Purpose Tariff Rider Expense Offset	3,040,944	0	3,040,944	2,301,440	0	2,301,440	739,504	0	739,504
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(227,555)	0	(227,555)	(174,851)	0	(174,851)	(52,704)	0	(52,704)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,827,413	29,508	2,856,921	2,136,685	19,196	2,155,881	690,728	10,312	701,040

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.054%	34.946%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended January 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.96%	54.96%
2	Cost of Debt		4.640%	4.644%
	Total Weighted Cost		2.550%	2.552%
E-APL	Net Rate Base	3,205,690,587	2,141,206,326	1,064,484,261
	Interest Deduction for FIT Calculation	81,766,399	54,600,761	27,165,638
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	81,343,261	55,542,377	25,800,884
E-OPS	Less: Operating & Maintenance Expense	47,420,887	31,230,125	16,190,762
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	14,080,237	9,982,082	4,098,155
E-OTX	Less: Taxes Other than FIT	8,725,653	7,258,142	1,467,511
	Net Operating Income Before FIT	11,116,484	7,072,028	4,044,456
E-INT	Less: Monthly Interest Expense	6,813,866	4,550,063	2,263,803
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	(11,953,958)	(6,091,008)	(5,862,950)
	Taxable Net Operating Income	(7,653,549)	(3,569,043)	(4,084,506)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,607,245)	(749,499)	(857,746)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(1,607,245)	(749,499)	(857,746)
E-DTE	Deferred FIT	1,835,778	853,782	981,996
E-DTE	Customer Tax Credit Amortization	(4,760,632)	(2,934,805)	(1,825,827)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,017)	(14,382)
	Total Net FIT/Deferred FIT	(4,572,498)	(2,856,539)	(1,715,959)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	6,959,558	9,198,571	16,158,129	4,824,577	6,046,714	10,871,291	2,134,981	3,151,857	5,286,838	
12	997001 Contributions In Aid of Construction	0	783,334	783,334	0	520,588	520,588	0	262,746	262,746	
12	997002 Injuries and Damages	0	175,001	175,001	0	116,302	116,302	0	58,699	58,699	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	(547,815)	(547,815)	0	(364,067)	(364,067)	0	(183,748)	(183,748)	
99	997007 Idaho PCA	(1,436,202)	0	(1,436,202)	0	0	0	(1,436,202)	0	(1,436,202)	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	27,047	27,047	0	17,975	17,975	0	9,072	9,072	
99	997018 DSM Tariff Rider	838,735	0	838,735	452,030	0	452,030	386,705	0	386,705	
12	997020 FAS87 Current Pension Accrual	0	(115,201)	(115,201)	0	(76,560)	(76,560)	0	(38,641)	(38,641)	
12	997027 Uncollectibles	71,781	(185,693)	(113,912)	7,227	(123,408)	(116,181)	64,554	(62,285)	2,269	
99	997031 Decoupling Mechanism	(2,156,592)	0	(2,156,592)	(628,020)	0	(628,020)	(1,528,572)	0	(1,528,572)	
12	997032 Interest Rate Swaps	0	371,106	371,106	0	246,630	246,630	0	124,476	124,476	
99	997033 BPA Residential Exchange	(674,189)	0	(674,189)	(466,893)	0	(466,893)	(207,296)	0	(207,296)	
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0	
99	997035 Leases	0	(10,969)	(10,969)	0	(7,343)	(7,343)	0	(3,626)	(3,626)	
99	997043 Washington Deferred Power Costs	(767,161)	0	(767,161)	(767,161)	0	(767,161)	0	0	0	
12	997044 Non-Monetary Power Costs	0	135,008	135,008	0	89,724	89,724	0	45,284	45,284	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(767,275)	0	(767,275)	(478,048)	0	(478,048)	(289,227)	0	(289,227)	
12	997048 AFUDC	0	(276,854)	(276,854)	0	(183,992)	(183,992)	0	(92,862)	(92,862)	
12	997049 Tax Depreciation	0	(14,661,458)	(14,661,458)	0	(9,743,712)	(9,743,712)	0	(4,917,746)	(4,917,746)	
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0	
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,153	22,153	0	11,181	11,181	
12	997063 CDA Lake Settlement	0	73,674	73,674	0	48,962	48,962	0	24,712	24,712	
99	997065 Amortization - Unbilled Revenue Add-Ins	(115,534)	0	(115,534)	(82,899)	0	(82,899)	(32,635)	0	(32,635)	
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	107,333	107,333	0	59,333	59,333	
12	997080 Book Transportation Depreciation	0	672,630	672,630	0	447,016	447,016	0	225,614	225,614	
12	997081 Deferred Compensation	0	(5,154)	(5,154)	0	(3,425)	(3,425)	0	(1,729)	(1,729)	
4	997082 Meal Disallowances	0	45,908	45,908	0	30,732	30,732	0	15,176	15,176	
12	997083 Paid Time Off	0	(38,265)	(38,265)	0	(25,430)	(25,430)	0	(12,835)	(12,835)	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(41,055)	0	(41,055)	0	0	0	(41,055)	0	(41,055)	
99	997095 WA REC Deferral	(389,097)	0	(389,097)	(389,097)	0	(389,097)	0	0	0	
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,812	1,812	0	915	915	
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(626)	(626)	0	(416)	(416)	0	(210)	(210)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(6,708,333)	(6,708,333)	0	(4,458,224)	(4,458,224)	0	(2,250,109)	(2,250,109)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0	
99	997110 FISERVE	8,094	(18,502)	(10,408)	0	(12,296)	(12,296)	8,094	(6,206)	1,888	
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0	
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0	
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0	
99	997117 Colstrip Plant Adjustment	(324,940)	0	(324,940)	(218,150)	0	(218,150)	(106,790)	0	(106,790)	
99	997119 AFUDC Tax CPI	0	444,254	444,254	0	295,242	295,242	0	149,012	149,012	
99	997120 Transportation Tax Disallowance	0	5,576	5,576	0	3,706	3,706	0	1,870	1,870	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	
99	997125	COVID-19	0	0	0	0	0	0	0	0	
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	
99	997127	CARES Act SS Deferral	0	298	298	0	198	198	0	100	
99	997128	Meters Expensed	0	(467,665)	(467,665)	0	(310,801)	(310,801)	0	(156,864)	
99	997129	Mixed Service Costs (IDD#5)	0	(2,091,667)	(2,091,667)	0	(1,390,080)	(1,390,080)	0	(701,587)	
99	997130	Wild Fire Resiliency Deferral	(506,429)	0	(506,429)	11,320	0	11,320	(517,749)	0	
99	997132	Battery Storage Deferral	0	0	0	0	0	0	0	0	
99	997134	WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	
99	997136	Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	
99	997137	CEIP	(2,114)	0	(2,114)	(2,114)	0	(2,114)	0	0	
99	997140	Insurance Balancing	(16,574)	0	(16,574)	(16,574)	0	(16,574)	0	0	
TOTAL SCHEDULE M ADJUSTMENTS			1,039,110	(12,993,068)	(11,953,958)	2,613,659	(8,704,667)	(6,091,008)	(1,574,549)	(4,288,401)	(5,862,950)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.458%	33.542%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-1A
For Month Ended January 31, 2023		
Average of Monthly Averages Basis		

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	985,540	985,540	0	654,970	654,970	0	330,570	330,570
99	410100	Deferred Federal Income Tax Expense - Washington	480,229	0	480,229	480,229	0	480,229	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	881,352	0	881,352	0	0	0	881,352	0	881,352
	410100	Total	1,361,581	985,540	2,347,121	480,229	654,970	1,135,199	881,352	330,570	1,211,922
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(721,196)	(721,196)	0	(479,292)	(479,292)	0	(241,904)	(241,904)
99	411100	Deferred Federal Income Tax Expense - Washington	(14,448)	0	(14,448)	(14,448)	0	(14,448)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(102,350)	0	(102,350)	0	0	0	(102,350)	0	(102,350)
	411100	Total	(116,798)	(721,196)	(837,994)	(14,448)	(479,292)	(493,740)	(102,350)	(241,904)	(344,254)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	212,323	0	212,323	212,323	0	212,323	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	114,328	0	114,328	0	0	0	114,328	0	114,328
	410193	Total	326,651	0	326,651	212,323	0	212,323	114,328	0	114,328
Total Deferred Federal Income Tax Expense			1,571,434	264,344	1,835,778	678,104	175,678	853,782	893,330	88,666	981,996
99	411193	Customer Tax Credit Amortization - Washington	(2,934,805)	0	(2,934,805)	(2,934,805)	0	(2,934,805)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,825,827)	0	(1,825,827)	0	0	0	(1,825,827)	0	(1,825,827)
	411193	Total	(4,760,632)	0	(4,760,632)	(2,934,805)	0	(2,934,805)	(1,825,827)	0	(1,825,827)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.458%	33.542%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	4,974	4,974	0	3,203	3,203	0	1,771	1,771
1	408140	State Kwh Generation Tax	0	102,679	102,679	0	66,125	66,125	0	36,554	36,554
1	408150	R&P Property Tax--Production	0	1,478,868	1,478,868	0	952,391	952,391	0	526,477	526,477
1	408180	R&P Property Tax--Transmission	0	479,706	479,706	0	308,931	308,931	0	170,775	170,775
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
TOTAL PRODUCTION & TRANSMISSION			0	2,086,400	2,086,400	0	1,343,641	1,343,641	0	742,759	742,759
DISTRIBUTION											
99	408110	State Excise Tax	2,698,734	0	2,698,734	2,698,734	0	2,698,734	0	0	0
99	408120	Municipal Occupation & License Tax	2,683,206	0	2,683,206	2,294,798	0	2,294,798	388,408	0	388,408
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	868,522	0	868,522	660,743	0	660,743	207,779	0	207,779
99	409100	State Income Tax--Idaho	51	0	51	0	0	0	51	0	51
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			6,248,304	0	6,248,304	5,654,275	0	5,654,275	594,029	0	594,029
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	87,131	303,818	390,949	56,841	203,385	260,226	30,290	100,433	130,723
TOTAL A&G			87,131	303,818	390,949	56,841	203,385	260,226	30,290	100,433	130,723
TOTAL TAXES OTHER THAN FIT			6,335,435	2,390,218	8,725,653	5,711,116	1,547,026	7,258,142	624,319	843,192	1,467,511

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,341,666	7,341,666	0	4,728,033	4,728,033	0	2,613,633	2,613,633
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	1,014,303	1,014,303	0	653,211	653,211	0	361,092	361,092
1	182381	CDA Settlement Past Storage	0	27,406,655	27,406,655	0	17,649,886	17,649,886	0	9,756,769	9,756,769
1	302000	Franchises & Consents	2,727,253	44,049,218	46,776,471	2,727,253	28,367,696	31,094,949	0	15,681,522	15,681,522
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,180,295	16,500,011	319,716	10,531,054	10,850,770	0	5,649,241	5,649,241
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	4,320,532	113,461,349	117,781,881	4,320,532	75,954,431	80,274,963	0	37,506,918	37,506,918
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	17,541,195	17,541,195	0	11,742,602	11,742,602	0	5,798,593	5,798,593
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,813,329	7,813,329	0	5,230,477	5,230,477	0	2,582,852	2,582,852
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	68,822,259	68,822,259	0	46,071,685	46,071,685	0	22,750,574	22,750,574
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,467,720	20,467,720	0	13,701,706	13,701,706	0	6,766,014	6,766,014
4	303121	Misc Intangible Plant-AMI Software	16,115,343	58,365	16,173,708	16,115,343	39,071	16,154,414	0	19,294	19,294
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	10,306,722	10,306,722	0	6,899,629	6,899,629	0	3,407,093	3,407,093
TOTAL INTANGIBLE PLANT			23,482,844	336,463,076	359,945,920	23,482,844	222,857,481	246,340,325	0	113,605,595	113,605,595
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	111,630,568	29,243,607	140,874,175	72,936,724	18,832,883	91,769,607	38,693,844	10,410,724	49,104,568
1	312000	Boiler Plant	146,655,152	77,214,977	223,870,129	93,335,144	49,726,445	143,061,589	53,320,008	27,488,532	80,808,540
1	313000	Generators	303	0	303	(20)	0	(20)	323	0	323
1	314000	Turbogenerator Units	39,407,969	18,589,251	57,997,220	25,761,632	11,971,478	37,733,110	13,646,337	6,617,773	20,264,110
1	315000	Accessory Electric Equipment	18,099,265	12,501,086	30,600,351	11,826,073	8,050,699	19,876,772	6,273,192	4,450,387	10,723,579
1	316000	Miscellaneous Power Plant Equipment	14,657,864	2,476,959	17,134,823	9,579,789	1,595,162	11,174,951	5,078,075	881,797	5,959,872
TOTAL STEAM PRODUCTION PLANT			330,451,121	143,883,462	474,334,583	213,439,342	92,660,950	306,100,292	117,011,779	51,222,512	168,234,291
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	111,953,784	111,953,784	0	72,098,237	72,098,237	0	39,855,547	39,855,547
1	332XXX	Reservoirs, Dams, & Waterways	0	256,486,972	256,486,972	0	165,177,610	165,177,610	0	91,309,362	91,309,362
1	333000	Waterwheels, Turbines, & Generators	0	235,799,217	235,799,217	0	151,854,696	151,854,696	0	83,944,521	83,944,521
1	334000	Accessory Electric Equipment	0	84,875,606	84,875,606	0	54,659,890	54,659,890	0	30,215,716	30,215,716
1	335XXX	Miscellaneous Power Plant Equipment	0	13,739,440	13,739,440	0	8,848,199	8,848,199	0	4,891,241	4,891,241
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	772,392,607	772,392,607	0	497,420,839	497,420,839	0	274,971,768	274,971,768
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	582,928	582,928	0	322,240	322,240
1	341000	Structures & Improvements	0	17,614,547	17,614,547	0	11,343,768	11,343,768	0	6,270,779	6,270,779
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,869	21,070,869	0	13,569,640	13,569,640	0	7,501,229	7,501,229
1	343000	Prime Movers	0	21,443,902	21,443,902	0	13,809,873	13,809,873	0	7,634,029	7,634,029
1	344000	Generators	0	239,811,895	239,811,895	0	154,438,860	154,438,860	0	85,373,035	85,373,035
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	25,679,217	25,679,217	0	16,537,416	16,537,416	0	9,141,801	9,141,801
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	1,642,725	1,642,725	0	1,057,915	1,057,915	0	584,810	584,810
TOTAL OTHER PRODUCTION PLANT			0	328,373,685	328,373,685	0	211,472,653	211,472,653	0	116,901,032	116,901,032
TOTAL PRODUCTION PLANT			330,451,121	1,244,649,754	1,575,100,875	213,439,342	801,554,442	1,014,993,784	117,011,779	443,095,312	560,107,091

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,485,172	30,113,530	410,632	18,988,451	19,399,083	217,726	10,496,721	10,714,447	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	32,267	30,592,186	30,624,453	21,143	19,701,368	19,722,511	11,124	10,890,818	10,901,942	
1	353XXX	Station Equipment	12,806,191	352,423,045	365,229,236	8,371,106	226,960,441	235,331,547	4,435,085	125,462,604	129,897,689	
1	354000	Towers & Fixtures	16,017,889	1,167,385	17,185,274	10,467,747	751,796	11,219,543	5,550,142	415,589	5,965,731	
1	355000	Poles & Fixtures	5,418	353,809,542	353,814,960	3,541	227,853,345	227,856,886	1,877	125,956,197	125,958,074	
1	356000	Overhead Conductors & Devices	12,555,205	170,318,724	182,873,929	8,204,885	109,685,258	117,890,143	4,350,320	60,633,466	64,983,786	
1	357000	Underground Conduit	0	3,283,949	3,283,949	0	2,114,863	2,114,863	0	1,169,086	1,169,086	
1	358000	Underground Conductors & Devices	0	6,761,484	6,761,484	0	4,354,396	4,354,396	0	2,407,088	2,407,088	
1	359000	Roads & Trails	78,834	2,529,303	2,608,137	51,518	1,628,871	1,680,389	27,316	900,432	927,748	
		TOTAL TRANSMISSION PLANT	42,124,162	950,370,790	992,494,952	27,530,572	612,038,789	639,569,361	14,593,590	338,332,001	352,925,591	
		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	3,968,151	0	3,968,151	1,317,457	0	1,317,457	2,650,694	0	2,650,694	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,488,703	0	28,488,703	20,808,093	0	20,808,093	7,680,610	0	7,680,610	
3	362000	Station Equipment	161,158,181	3,186,440	164,344,621	107,458,936	2,187,491	109,646,427	53,699,245	998,949	54,698,194	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	539,390,476	0	539,390,476	356,270,534	0	356,270,534	183,119,942	0	183,119,942	
99	365000	Overhead Conductors & Devices	343,040,745	0	343,040,745	214,040,515	0	214,040,515	129,000,230	0	129,000,230	
99	366000	Underground Conduit	157,288,945	0	157,288,945	103,452,732	0	103,452,732	53,836,213	0	53,836,213	
99	367000	Underground Conductors & Devices	274,702,060	0	274,702,060	183,610,358	0	183,610,358	91,091,702	0	91,091,702	
99	368000	Line Transformers	329,305,326	0	329,305,326	227,705,214	0	227,705,214	101,600,112	0	101,600,112	
99	369XXX	Services	215,338,846	0	215,338,846	140,062,758	0	140,062,758	75,276,088	0	75,276,088	
99	371XXX	Installations on Customers' Premises	6,657,610	0	6,657,610	6,657,610	0	6,657,610	0	0	0	
99	370XXX	Meters	86,356,827	0	86,356,827	61,645,812	0	61,645,812	24,711,015	0	24,711,015	
99	373XXX	Street Light & Signal Systems	78,555,957	0	78,555,957	50,941,894	0	50,941,894	27,614,063	0	27,614,063	
		TOTAL DISTRIBUTION PLANT	2,236,683,858	3,186,440	2,239,870,298	1,484,565,540	2,187,491	1,486,753,031	752,118,318	998,949	753,117,267	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,500,426	9,537,702	11,038,128	800,859	6,384,824	7,185,683	699,567	3,152,878	3,852,445	
4	390XXX	Structures & Improvements	27,206,065	109,215,208	136,421,273	17,861,777	73,111,937	90,973,714	9,344,288	36,103,271	45,447,559	
4	391XXX	Office Furniture & Equipment	5,475,916	51,532,789	57,008,705	5,460,496	34,497,595	39,958,091	15,420	17,035,194	17,050,614	
4	392XXX	Transportation Equipment	40,888,412	29,699,936	70,588,348	27,539,747	19,882,028	47,421,775	13,348,665	9,817,908	23,166,573	
4	393000	Stores Equipment	675,404	4,119,551	4,794,955	484,922	2,757,751	3,242,673	190,482	1,361,800	1,552,282	
4	394000	Tools, Shop & Garage Equipment	2,626,828	18,182,694	20,809,522	1,411,654	12,172,041	13,583,695	1,215,174	6,010,653	7,225,827	
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606	
4	395XXX	Laboratory Equipment	414,439	3,794,116	4,208,555	398,648	2,539,895	2,938,543	15,791	1,254,221	1,270,012	
4	396XXX	Power Operated Equipment	22,052,650	7,519,054	29,571,704	13,371,321	5,033,480	18,404,801	8,681,329	2,485,574	11,166,903	
4	397XXX	Communications Equipment	32,867,525	94,894,212	127,761,737	23,429,839	63,525,032	86,954,871	9,437,686	31,369,180	40,806,866	
4	398000	Miscellaneous Equipment	13,459	871,970	885,429	0	583,723	583,723	13,459	288,247	301,706	
		TOTAL GENERAL PLANT	133,721,124	329,484,019	463,205,143	90,759,263	220,566,487	311,325,750	42,961,861	108,917,532	151,879,393	
		TOTAL PLANT IN SERVICE	2,766,463,109	2,864,154,079	5,630,617,188	1,839,777,561	1,859,204,690	3,698,982,251	926,685,548	1,004,949,389	1,931,634,937	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(282,486,593)	(78,166,259)	(360,652,852)	(186,532,136)	(50,339,071)	(236,871,207)	(95,954,457)	(27,827,188)	(123,781,645)	
E-ADEP		Hydro Production Plant	0	(189,651,231)	(189,651,231)	0	(122,135,393)	(122,135,393)	0	(67,515,838)	(67,515,838)	
E-ADEP		Other Production Plant	0	(170,022,309)	(170,022,309)	0	(109,494,367)	(109,494,367)	0	(60,527,942)	(60,527,942)	
E-ADEP		Transmission Plant	(27,354,646)	(242,984,571)	(270,339,217)	(16,744,346)	(156,482,064)	(173,226,410)	(10,610,300)	(86,502,507)	(97,112,807)	
E-ADEP		Distribution Plant	(738,126,962)	(499,150)	(738,626,112)	(459,559,009)	(342,666)	(459,901,675)	(278,567,953)	(156,484)	(278,724,437)	
E-ADEP		General Plant	(55,075,523)	(114,779,598)	(169,855,121)	(35,518,095)	(76,836,906)	(112,355,001)	(19,557,428)	(37,942,692)	(57,500,120)	
TOTAL ACCUMULATED DEPRECIATION			(1,103,043,724)	(796,103,118)	(1,899,146,842)	(698,353,586)	(515,630,467)	(1,213,984,053)	(404,690,138)	(280,472,651)	(685,162,789)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,520,051)	(18,520,051)	0	(11,926,913)	(11,926,913)	0	(6,593,138)	(6,593,138)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(464,355)	0	(464,355)	(464,355)	0	(464,355)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,655,300)	(3,655,300)	0	(2,444,107)	(2,444,107)	0	(1,211,193)	(1,211,193)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(14,240,457)	(115,753,904)	(129,994,361)	(14,240,457)	(77,489,136)	(91,729,593)	0	(38,264,768)	(38,264,768)	
E-AAAMT		General Plant - 390200, 396200	0	(1,177,407)	(1,177,407)	0	(788,192)	(788,192)	0	(389,215)	(389,215)	
TOTAL ACCUMULATED AMORTIZATION			(14,704,812)	(139,106,662)	(153,811,474)	(14,704,812)	(92,648,348)	(107,353,160)	0	(46,458,314)	(46,458,314)	
TOTAL ACCUMULATED DEPR/AMORT			(1,117,748,536)	(935,209,780)	(2,052,958,316)	(713,058,398)	(608,278,815)	(1,321,337,213)	(404,690,138)	(326,930,965)	(731,621,103)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,648,714,573	1,928,944,299	3,577,658,872	1,126,719,163	1,250,925,875	2,377,645,038	521,995,410	678,018,424	1,200,013,834	
ACCUMULATED DFIT												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(538,132,904)	(538,132,904)	0	(357,632,365)	(357,632,365)	0	(180,500,539)	(180,500,539)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,925,151)	(51,925,151)	0	(34,760,254)	(34,760,254)	0	(17,164,897)	(17,164,897)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(4,153,254)	(4,153,254)	0	(2,780,313)	(2,780,313)	0	(1,372,941)	(1,372,941)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	(5,037)	(5,037)	0	(3,372)	(3,372)	0	(1,665)	(1,665)	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,755,397)	(5,755,397)	0	(3,706,476)	(3,706,476)	0	(2,048,921)	(2,048,921)	
1		ADFIT - CDA Settlement Costs (283333)	0	277,008	277,008	0	178,393	178,393	0	98,615	98,615	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(937,508)	(937,508)	0	(623,049)	(623,049)	0	(314,459)	(314,459)	
TOTAL ACCUMULATED DFIT			0	(600,632,243)	(600,632,243)	0	(399,327,436)	(399,327,436)	0	(201,304,807)	(201,304,807)	
NET ELECTRIC UTILITY PLANT			1,648,714,573	1,328,312,056	2,977,026,629	1,126,719,163	851,598,439	1,978,317,602	521,995,410	476,713,617	998,709,027	
ALLOCATION RATIOS:												
E-ALL	1	Production/Transmission Ratio			100.000%			64.400%			35.600%	
E-ALL	3	Direct Distribution Operating Expense			100.000%			68.650%			31.350%	
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			66.943%			33.057%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA			100.000%			66.458%			33.542%	
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,648,714,573	1,328,312,056	2,977,026,629	#####	851,598,439	1,978,317,602	521,995,410	476,713,617	998,709,027
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,858,730	42,257,488	50,116,218	5,901,645	28,288,430	34,190,075	1,957,085	13,969,058	15,926,143
4	Accumulated Amortization - AFUDC (182318)	(1,695,978)	(5,700,848)	(7,396,826)	(1,361,967)	(3,816,319)	(5,178,286)	(334,011)	(1,884,529)	(2,218,540)
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)	2,221,054	0	2,221,054	0	0	0	2,221,054	0	2,221,054
99	ADFIT - Boulder Park Disallowed (190040)	79,579	0	79,579	0	0	0	79,579	0	79,579
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:	16,004,142	0	16,004,142	16,004,142	0	16,004,142	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	24,234,114	0	24,234,114	24,234,114	0	24,234,114	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,450,034)	0	(8,450,034)	(8,450,034)	0	(8,450,034)	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)	(4,262,889)	0	(4,262,889)	(1,316,375)	0	(1,316,375)	(2,946,514)	0	(2,946,514)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(51,459,662)	0	(51,459,662)	(37,769,975)	0	(37,769,975)	(13,689,687)	0	(13,689,687)
99	ADFIT-Customer Tax Credit (190393)	10,806,529	0	10,806,529	7,931,695	0	7,931,695	2,874,834	0	2,874,834
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,686,639)	0	(9,686,639)	(6,031,966)	0	(6,031,966)	(3,654,673)	0	(3,654,673)
99	Colstrip-Regulatory Asset (182327)	15,156,842	0	15,156,842	8,352,639	0	8,352,639	6,804,203	0	6,804,203
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	902,173	0	902,173	872,182	0	872,182	29,991	0	29,991
99	Colstrip Reg Asset ADFIT (283376)	(2,153,945)	0	(2,153,945)	(1,462,553)	0	(1,462,553)	(691,392)	0	(691,392)
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)	(5,550,593)	0	(5,550,593)	(3,888,978)	0	(3,888,978)	(1,661,615)	0	(1,661,615)
99	Colstrip ARO Liability (230027)	(13,188,570)	0	(13,188,570)	(8,618,733)	0	(8,618,733)	(4,569,837)	0	(4,569,837)
99	Colstrip ARO ADFIT (190376)	2,769,600	0	2,769,600	1,809,934	0	1,809,934	959,666	0	959,666
99	Colstrip ARO ADFIT (283377)	(2,028,992)	0	(2,028,992)	(1,270,997)	0	(1,270,997)	(757,995)	0	(757,995)
99	Customer Deposits (235199)	(3,489)	0	(3,489)	(3,489)	0	(3,489)	0	0	0
C-WKC	Working Capital	197,883,526	0	197,883,526	133,543,980	0	133,543,980	64,339,546	0	64,339,546
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	192,107,318	36,556,640	228,663,958	138,416,613	24,472,111	162,888,724	53,690,705	12,084,529	65,775,234
	NET RATE BASE	1,840,821,891	1,364,868,696	3,205,690,587	#####	876,070,550	2,141,206,326	575,686,115	488,798,146	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	349,933	349,933			349,933	349,933		225,357	225,357		124,576	124,576
	Steam (ED-ID)	363,592	363,592		363,592		363,592				363,592		363,592
	Steam (ED-WA)	965,091	965,091		965,091		965,091	965,091		965,091			965,091
1	Hydro (ED-AN)	1,377,258	1,377,258			1,377,258	1,377,258		886,954	886,954		490,304	490,304
1	Other (ED-AN)	916,197	916,197			916,197	916,197		590,031	590,031		326,166	326,166
Total Electric Production		3,972,071	3,972,071		1,328,683	2,643,388	3,972,071	965,091	1,702,342	2,667,433	363,592	941,046	1,304,638
Electric Transmission													
1	ED-AN	1,630,885	1,630,885			1,630,885	1,630,885		1,050,290	1,050,290		580,595	580,595
	ED-ID	23,019	23,019		23,019		23,019				23,019		23,019
	ED-WA	43,427	43,427		43,427		43,427	43,427		43,427			43,427
Total Electric Transmissic		1,697,331	1,697,331		66,446	1,630,885	1,697,331	43,427	1,050,290	1,093,717	23,019	580,595	603,614
Electric Distribution													
3	ED-AN	7,116	7,116			7,116	7,116		4,885	4,885		2,231	2,231
	ED-ID	1,673,786	1,673,786		1,673,786		1,673,786				1,673,786		1,673,786
	ED-WA	3,205,075	3,205,075		3,205,075		3,205,075	3,205,075		3,205,075			3,205,075
Total Electric Distribution		4,885,977	4,885,977		4,878,861	7,116	4,885,977	3,205,075	4,885	3,209,960	1,673,786	2,231	1,676,017
Gas Underground Storage													
	GD-AN	62,585		62,585									
	GD-OR	10,684				10,684							
Total Gas Underground St		73,269		62,585		10,684							
Gas Distribution													
	GD-AN	4,786		4,786									
	GD-ID	585,821		585,821									
	GD-WA	1,374,540		1,374,540									
	GD-OR	889,907				889,907							
Total Gas Distribution		2,855,054		1,965,147		889,907							
General Plant													
4	ED-AN	233,652	233,652			233,652	233,652		156,414	156,414		77,238	77,238
	ED-ID	43,615	43,615		43,615		43,615				43,615		43,615
	ED-WA	116,988	116,988		116,988		116,988	116,988		116,988			116,988
7,4	CD-AA	1,817,373	1,274,196	376,342	166,835		1,274,196		852,985	852,985		421,211	421,211
9,4	CD-AN	63,053	48,641	14,412		48,641	48,641		32,562	32,562		16,079	16,079
9	CD-ID	40,145	30,969	9,176		30,969	30,969				30,969		30,969
9	CD-WA	188,864	145,695	43,169		145,695	145,695	145,695		145,695			145,695
8	GD-AA	29,512			9,139		20,373						
	GD-AN	2,516		2,516									
	GD-ID	3,323		3,323									
	GD-WA	91,101		91,101									
	GD-OR	17,633			17,633								
Total General Plant		2,647,775	1,893,756	560,412	193,607	337,267	1,556,489	1,893,756	262,683	1,041,961	1,304,644	74,584	514,528
Total Depreciation Expens		16,131,477	12,449,135	2,588,144	1,094,198	6,611,257	5,837,878	12,449,135	4,476,276	3,799,478	8,275,754	2,134,981	2,038,400

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	35.600%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expe	31.350%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,287	49,287		27,246	27,246
1	Misc Intangible Plt (303000)	ED-AN	21,632	21,632		21,632	21,632		13,931	13,931		7,701	7,701
Total Production/Transmission			98,165	98,165		98,165	98,165		63,218	63,218		34,947	34,947
Distribution													
	Franchises (302000)	ED-WA	9,093	9,093		9,093	9,093		9,093	9,093			
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489			
Total Distribution			9,582	9,582		9,582	9,582		9,582	9,582			
General Plant - 303000													
7,4		CD-AA	34,569	24,237	7,159		3,173						
9,1		CD-AN	811	626	185			24,237		16,225		8,012	8,012
		GD-ID	1,233		1,233			626		403		223	223
		GD-WA	2,072		2,072								
		GD-OR	551				551						
Total General Plant - 303000			39,236	24,863	10,649	3,724		24,863	24,863	16,628	16,628	8,235	8,235
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	3,710,358	2,601,406	768,341	340,611		2,601,406		1,741,459		859,947	859,947
9,4		CD-AN	10,007	7,720	2,287			7,720		5,168		2,552	2,552
9,4		CD-ID	0	0	0			0			0	0	0
9,4		CD-WA	310,373	239,431	70,942			239,431		239,431		239,431	239,431
4		ED-AN	593,336	593,336				593,336		397,197		196,139	196,139
		ED-ID	0	0				0			0	0	0
		ED-WA	99,288	99,288				99,288		99,288		99,288	99,288
8		GD-AA	7,043		4,862	2,181							
		GD-AN	0		0								
		GD-OR	4,829			4,829							
Total Miscellaneous IT Intangible Plt - 3031X			4,735,234	3,541,181	846,432	347,621		338,719	3,202,462	3,541,181	338,719	2,143,824	2,482,543
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	35,203	35,203				35,203		23,566		11,637	11,637
		GD-OR	0			0							
Total General Plant - 390200, 396200			35,203	35,203	0	0		35,203	35,203	23,566	23,566	11,637	11,637
Total Amortization Expense			4,917,420	3,708,994	857,081	351,345		348,301	3,360,693	3,708,994	348,301	2,247,236	2,595,537

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(78,166,259)	(78,166,259)			(78,166,259)	(78,166,259)		(50,339,071)	(50,339,071)		(27,827,188)	(27,827,188)	
	Steam (ED-ID)	(95,954,457)	(95,954,457)		(95,954,457)	(95,954,457)	(95,954,457)				(95,954,457)		(95,954,457)	
	Steam (ED-WA)	(186,532,136)	(186,532,136)		(186,532,136)	(186,532,136)	(186,532,136)			(186,532,136)				
1	Hydro (ED-AN)	(189,651,231)	(189,651,231)		(189,651,231)	(189,651,231)	(189,651,231)		(122,135,393)	(122,135,393)		(67,515,838)	(67,515,838)	
1	Other (ED-AN)	(170,022,309)	(170,022,309)		(170,022,309)	(170,022,309)	(170,022,309)		(109,494,367)	(109,494,367)		(60,527,942)	(60,527,942)	
Total Electric Production		(720,326,392)	(720,326,392)		(282,486,593)	(437,839,799)	(720,326,392)		(186,532,136)	(281,968,831)	(468,500,967)	(95,954,457)	(155,870,968)	(251,825,425)
Electric Transmission														
1	ED-AN	(242,984,571)	(242,984,571)			(242,984,571)	(242,984,571)		(156,482,064)	(156,482,064)		(86,502,507)	(86,502,507)	
	ED-ID	(10,610,300)	(10,610,300)		(10,610,300)	(10,610,300)	(10,610,300)				(10,610,300)		(10,610,300)	
	ED-WA	(16,744,346)	(16,744,346)		(16,744,346)	(16,744,346)	(16,744,346)			(16,744,346)				
Total Electric Transmissic		(270,339,217)	(270,339,217)		(27,354,646)	(242,984,571)	(270,339,217)		(16,744,346)	(156,482,064)	(173,226,410)	(10,610,300)	(86,502,507)	(97,112,807)
Electric Distribution														
3	ED-AN	(499,150)	(499,150)			(499,150)	(499,150)		(342,666)	(342,666)		(156,484)	(156,484)	
	ED-ID	(278,567,953)	(278,567,953)		(278,567,953)	(278,567,953)	(278,567,953)				(278,567,953)		(278,567,953)	
	ED-WA	(459,559,009)	(459,559,009)		(459,559,009)	(459,559,009)	(459,559,009)		(459,559,009)	(459,559,009)				
Total Electric Distribution		(738,626,112)	(738,626,112)		(738,126,962)	(499,150)	(738,626,112)		(459,559,009)	(342,666)	(459,901,675)	(278,567,953)	(156,484)	(278,724,437)
Gas Underground Storage														
	GD-AN	(19,240,438)	(19,240,438)											
	GD-OR	(1,648,652)		(1,648,652)										
Total Gas Underground St		(20,889,090)		(19,240,438)		(1,648,652)								
Gas Distribution														
	GD-AN	(2,025,896)	(2,025,896)											
	GD-ID	(101,867,531)	(101,867,531)											
	GD-WA	(187,541,003)	(187,541,003)											
	GD-OR	(140,757,485)		(140,757,485)										
Total Gas Distribution		(432,191,915)		(291,434,430)		(140,757,485)								
General Plant														
4	ED-AN	(37,264,891)	(37,264,891)			(37,264,891)	(37,264,891)		(24,946,236)	(24,946,236)		(12,318,655)	(12,318,655)	
	ED-ID	(13,836,765)	(13,836,765)		(13,836,765)	(13,836,765)	(13,836,765)				(13,836,765)		(13,836,765)	
	ED-WA	(26,494,096)	(26,494,096)		(26,494,096)	(26,494,096)	(26,494,096)		(26,494,096)	(26,494,096)				
7,4	CD-AA	(101,080,531)	(70,869,582)	(20,931,756)	(9,279,193)	(70,869,582)	(70,869,582)		(47,442,224)	(47,442,224)		(23,427,358)	(23,427,358)	
9,4	CD-AN	(8,614,035)	(6,645,125)	(1,968,910)		(6,645,125)	(6,645,125)		(4,448,446)	(4,448,446)		(2,196,679)	(2,196,679)	
9	CD-ID	(7,415,660)	(5,720,663)	(1,694,997)		(5,720,663)	(5,720,663)				(5,720,663)		(5,720,663)	
9	CD-WA	(11,697,755)	(9,023,999)	(2,673,756)		(9,023,999)	(9,023,999)		(9,023,999)	(9,023,999)				
8	GD-AA	(2,485,927)		(1,716,160)	(769,767)									
	GD-AN	(3,974,814)		(3,974,814)										
	GD-ID	(2,480,256)		(2,480,256)										
	GD-WA	(12,731,738)		(12,731,738)										
	GD-OR	(5,716,335)		(5,716,335)										
Total General Plant		(233,792,803)	(169,855,121)	(48,172,387)	(15,765,295)	(55,075,523)	(114,779,598)	(169,855,121)	(35,518,095)	(76,836,906)	(112,355,001)	(19,557,428)	(37,942,692)	(57,500,120)
Total Accumulated Depr		(2,416,165,529)	(1,899,146,842)	(358,847,255)	(158,171,432)	(1,103,043,724)	(796,103,118)	(1,899,146,842)	(698,353,586)	(515,630,467)	(1,213,984,053)	(404,690,138)	(280,472,651)	(685,162,789)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%	35.600%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense	68.650%	31.350%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(15,690,020)	(15,690,020)			(15,690,020)	(15,690,020)		(10,104,373)	(10,104,373)		(5,585,647)	(5,585,647)		
1	Misc Intangible Plt (3030 ED-AN	(2,830,031)	(2,830,031)			(2,830,031)	(2,830,031)		(1,822,540)	(1,822,540)		(1,007,491)	(1,007,491)		
Total Production/Transmission		(18,520,051)	(18,520,051)			(18,520,051)	(18,520,051)		(11,926,913)	(11,926,913)		(6,593,138)	(6,593,138)		
Distribution															
	Franchises (302000) ED-WA	(397,973)	(397,973)			(397,973)	(397,973)	(397,973)		(397,973)					
	Misc Intangible Plt (3030 ED-WA	(66,382)	(66,382)			(66,382)	(66,382)	(66,382)		(66,382)					
Total Distribution		(464,355)	(464,355)			(464,355)	(464,355)	(464,355)		(464,355)					
General Plant - 303000															
7,4	CD-AA	(5,053,073)	(3,542,811)	(1,046,390)	(463,872)		(3,542,811)	(3,542,811)		(2,371,664)	(2,371,664)		(1,171,147)	(1,171,147)	
9,1	CD-AN	(145,819)	(112,489)	(33,330)			(112,489)	(112,489)		(72,443)	(72,443)		(40,046)	(40,046)	
	GD-ID	(160,665)		(160,665)											
	GD-WA	(316,637)		(316,637)											
	GD-OR	(129,276)			(129,276)										
Total General Plant - 303000		(5,805,470)	(3,655,300)	(1,557,022)	(593,148)		(3,655,300)	(3,655,300)		(2,444,107)	(2,444,107)		(1,211,193)	(1,211,193)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(146,964,134)	(103,039,493)	(30,433,334)	(13,491,307)		(103,039,493)	(103,039,493)		(68,977,728)	(68,977,728)		(34,061,765)	(34,061,765)	
9,4	CD-AN	(398,264)	(307,233)	(91,031)			(307,233)	(307,233)		(205,671)	(205,671)		(101,562)	(101,562)	
9	CD-ID	0	0	0			0	0		0	0	0	0	0	
9	CD-WA	(15,698,724)	(12,110,467)	(3,588,257)		(12,110,467)	(12,110,467)	(12,110,467)			(12,110,467)		0	0	
4	ED-AN	(12,407,178)	(12,407,178)				(12,407,178)	(12,407,178)		(8,305,737)	(8,305,737)		(4,101,441)	(4,101,441)	
	ED-ID	0	0				0	0			0		0	0	
	ED-WA	(2,129,990)	(2,129,990)			(2,129,990)	(2,129,990)	(2,129,990)		(2,129,990)	(2,129,990)				
8	GD-AA	(242,787)		(167,608)	(75,179)										
	GD-AN	0		0											
	GD-OR	(17,925)			(17,925)										
Total Misc IT Intangible Plant - 3031XX		(177,859,002)	(129,994,361)	(34,280,230)	(13,584,411)		(14,240,457)	(115,753,904)	(129,994,361)	(14,240,457)	(77,489,136)	(91,729,593)	0	(38,264,768)	(38,264,768)
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	
9	CD-WA	0	0	0			0	0	0	0	0				
4	ED-AN	(1,177,407)	(1,177,407)				(1,177,407)	(1,177,407)		(788,192)	(788,192)		(389,215)	(389,215)	
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(1,177,407)	(1,177,407)	0	0		0	(1,177,407)	(1,177,407)	0	(788,192)	(788,192)	0	(389,215)	(389,215)
Total Accumulated Amortization		(203,826,285)	(153,811,474)	(35,837,252)	(14,177,559)		(14,704,812)	(139,106,662)	(153,811,474)	(14,704,812)	(92,648,348)	(107,353,160)	0	(46,458,314)	(46,458,314)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,326,440	678,639	337,288	778,759	1,794,686	201,076	99,936	230,742	531,754	0	0	0
	TOTAL ACCOUNT	19,049,248	800,859	699,567	9,537,702	11,038,128	3,272,093	99,936	2,699,262	6,071,291	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,696,577	8,456,072	3,112,230	9,128,275	20,696,577	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,283,635	0	0	0	0	0	0	0	4,283,635	0	4,283,635	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	130,873,285	0	0	91,757,877	91,757,877	0	0	27,101,240	27,101,240	0	12,014,168	12,014,168
9	CD-WA / ID / AN	31,068,042	9,405,705	6,232,058	8,329,056	23,966,819	2,786,853	1,846,521	2,467,849	7,101,223	0	0	0
	TOTAL ACCOUNT	211,972,139	17,861,777	9,344,288	109,215,208	136,421,273	27,837,453	1,846,521	29,569,089	59,253,063	4,283,635	12,014,168	16,297,803
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,371,676	1,270,767	7,798	2,093,111	3,371,676	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	70,162,267	0	0	49,192,169	49,192,169	0	0	14,529,202	14,529,202	0	6,440,896	6,440,896
9	CD-WA / ID / AN	5,761,843	4,189,729	7,622	247,508	4,444,859	1,241,391	2,258	73,335	1,316,984	0	0	0
	TOTAL ACCOUNT	79,711,685	5,460,496	15,420	51,532,788	57,008,704	1,474,514	2,258	14,720,357	16,197,129	12,109	6,493,743	6,505,852
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	59,788,863	26,004,461	12,553,022	21,231,380	59,788,863	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,406,082	0	0	0	0	10,013,112	3,556,532	2,836,438	16,406,082	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	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,552,114	0	0	5,294,938	5,294,938	0	0	1,563,892	1,563,892	0	693,284	693,284
9	CD-WA / ID / AN	7,135,513	1,535,287	795,643	3,173,619	5,504,549	454,896	235,744	940,324	1,630,964	0	0	0
	TOTAL ACCOUNT	95,820,601	27,539,748	13,348,665	29,699,937	70,588,350	10,468,008	3,792,276	5,407,747	19,668,031	4,840,842	723,378	5,564,220

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,591,424	426,055	190,482	3,696,855	4,313,392	126,238	56,439	1,095,355	1,278,032	0	0	0	
		TOTAL ACCOUNT	6,319,875	484,921	190,482	4,119,552	4,794,955	348,591	56,439	1,097,948	1,502,978	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,190,504	1,392,586	467,137	6,330,781	8,190,504	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,513,327	0	0	0	0	2,632,420	411,869	469,038	3,513,327	0	0	0	
99		GD-OR / AS	1,018,195	0	0	0	0	0	0	0	0	1,018,195	0	1,018,195	
8		GD-AA	5,763,733	0	0	0	0	0	0	3,978,993	3,978,993	0	1,784,740	1,784,740	
7		CD-AA	15,778,689	0	0	11,062,754	11,062,754	0	0	3,267,451	3,267,451	0	1,448,484	1,448,484	
9		CD-WA / ID / AN	2,017,377	19,068	748,037	789,160	1,556,265	5,650	221,639	233,823	461,112	0	0	0	
		TOTAL ACCOUNT	36,281,825	1,411,654	1,215,174	18,182,695	20,809,523	2,638,070	633,508	7,949,305	11,220,883	1,018,195	3,233,224	4,251,419	
	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	3,221,685	398,648	15,791	2,807,246	3,221,685	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,407,561	0	0	986,869	986,869	0	0	291,478	291,478	0	129,214	129,214	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,081,525	398,648	15,791	3,794,115	4,208,554	106,253	0	546,917	653,170	18,586	201,215	219,801	
	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	528,478	0	0	370,527	370,527	0	0	109,437	109,437	0	48,514	48,514	
9		CD-WA / ID / AN	1,461,710	250,008	389,745	487,854	1,127,607	74,076	115,479	144,548	334,103	0	0	0	
		TOTAL ACCOUNT	34,213,174	13,371,321	8,681,329	7,519,054	29,571,704	2,583,034	891,514	1,074,574	4,549,122	43,834	48,514	92,348	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	44,907,889	13,110,979	6,576,187	25,220,723	44,907,889	0	0	0	0	0	0	0
99	GD-WA / ID / AN	896,998	0	0	0	0	601,790	289,086	6,122	896,998	0	0	0
99	GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626
8	GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7	CD-AA	95,845,358	0	0	67,199,097	67,199,097	0	0	19,847,657	19,847,657	0	8,798,604	8,798,604
9	CD-WA/ ID / AN	20,293,157	10,318,860	2,861,499	2,474,391	15,654,750	3,057,415	847,845	733,147	4,638,407	0	0	0
	TOTAL ACCOUNT	162,941,326	23,429,839	9,437,686	94,894,211	127,761,736	3,659,205	1,136,931	20,754,887	25,551,023	754,626	8,873,941	9,628,567
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7	CD-AA	843,486	0	0	591,385	591,385	0	0	174,669	174,669	0	77,432	77,432
9	CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	0
	TOTAL ACCOUNT	1,151,465	0	13,460	871,969	885,429	0	1,960	177,277	179,237	9,092	77,707	86,799
	TOTAL GENERAL PLANT	652,659,650	90,759,263	42,961,862	329,484,018	463,205,143	52,387,221	8,461,343	83,997,363	144,845,927	11,847,228	32,761,352	44,608,580

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2023	
Average of Monthly Averages 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
	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	425,951	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		TOTAL ACCOUNT	20,624,207	319,716	0	16,180,294	16,500,010	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,327,575	4,148,563	0	23,179,012	27,327,575	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	288,347	0	0	0	0	0	0	0	0	288,347	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	128,108,798	0	0	89,819,640	89,819,640	0	0	26,528,770	26,528,770	0	11,760,388	
9		CD-WA / ID / AN	822,713	171,969	0	462,697	634,666	50,953	0	137,094	188,047	0	0	
		TOTAL ACCOUNT	156,967,831	4,320,532	0	113,461,349	117,781,881	50,953	0	26,956,086	27,007,039	288,347	11,890,564	12,178,911
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,524,243	0	0	3,524,243	3,524,243	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	19,992,229	0	0	14,016,951	14,016,951	0	0	4,139,991	4,139,991	0	1,835,287	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	23,516,472	0	0	17,541,194	17,541,194	0	0	4,139,991	4,139,991	0	1,835,287	1,835,287
	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	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2023	
Average of Monthly Averages 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
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	166,817	0	0	166,817	166,817	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	14,462,439	0	0	10,139,905	10,139,905	0	0	2,994,882	2,994,882	0	1,327,652	1,327,652
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,629,256	0	0	10,306,722	10,306,722	0	0	2,994,882	2,994,882	0	1,327,652	1,327,652
	TOTAL		371,350,644	20,755,590	0	254,651,232	275,406,822	5,321,162	771,517	61,813,438	67,906,117	714,298	27,323,407	28,037,705

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(73,147,795)	(51,285,382)	(15,147,445)	(6,714,968)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(639,769)	(189,560)	0
7	282919	CD-AA	(5,923,744)	(4,153,255)	(1,226,689)	(543,800)
7	283750	CD-AA	(7,185)	(5,037)	(1,488)	(660)
		Total	<u>(79,908,053)</u>	<u>(56,083,443)</u>	<u>(16,565,182)</u>	<u>(7,259,428)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended January 31, 2023
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,270,872	6,270,872	0	0	0	0	6,270,872
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	535	535	0	0	0	0	535
7/4	154550 Supply Chain Average Cost Variance	0	0	(199)	(199)	0	0	0	0	(199)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	153,027,545	75,393,881	0	228,421,426	133,543,980	64,339,546	19,483,565	11,054,335	0
TOTAL		153,027,545	75,393,881	6,271,211	234,692,637	133,543,980	64,339,546	19,483,565	11,054,335	6,271,211

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.112%	20.708%	9.180%	33.057%	28.254%	100.000%
99	Not Allocated						