

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	164,546,380	111,027,660	53,518,720
	Adjustments			
	Adjusted Net Operating Income (Loss)	164,546,380	111,027,660	53,518,720
E-APL	Electric Net Rate Base	3,202,083,494	2,138,363,159	1,063,720,335
	RATE OF RETURN	5.139%	5.192%	5.031%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2022 thru 12-31-2022	100.000%	64.400%	35.600%
2	Input	Number of Customers Percent	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	02-01-2022 thru 01-31-2023	43,474,141 100.000%	28,204,520 64.877%	15,269,621 35.123%
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accts 500 - 598		40,882,857	25,445,066	15,437,791
		Direct O & M Accts 901 - 935		41,945,136	28,814,577	13,130,559
		Total		82,827,993	54,259,643	28,568,350
		Percentage		100.000%	65.509%	34.491%
		Direct Labor Accts 500 - 598		13,741,528	9,445,996	4,295,532
		Direct Labor Accts 901 - 935		6,627,933	4,527,226	2,100,707
		Total		20,369,461	13,973,222	6,396,239
		Percentage		100.000%	68.599%	31.401%
		Number of Customers		410,798	267,416	143,382
		Percentage		100.000%	65.097%	34.903%
		Net Direct Plant		1,547,671,503	1,061,211,073	486,460,430
		Percentage		100.000%	68.568%	31.432%
4		Total Percentages		400.000%	267.773%	132.227%
		Percent		100.000%	66.943%	33.057%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-ALL-12E

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		98,526,243	88,025,167	10,501,076	0
		Direct O & M Accts 500 - 894		64,314,645	48,332,811	15,981,834	0
		Direct O & M Accts 901 - 935		0	0	0	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	1-01-2023 thru 01-31-2023	1,503,133,184	1,028,301,669	474,831,515	
		Percent		100.000%	68.411%	31.589%	
11		Book Depreciation	02-01-2022 thru 01-31-2023	145,594,151	96,840,270	48,753,881	
		Percent		100.000%	66.514%	33.486%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended January 31, 2023
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	1-01-2023 thru 01-31-2023	3,575,874,227 100.000%	2,376,589,095 66.462%	1,199,285,132 33.538%
13	E-PLT	Net Electric General Plant Percent	1-01-2023 thru 01-31-2023	292,819,079 100.000%	198,603,482 67.825%	94,215,597 32.175%
14		Net Allocated Schedule M's Percent	02-01-2022 thru 01-31-2023	-130,619,603 100.000%	-87,591,579 67.059%	-43,028,024 32.941%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	416,139,042	0	416,139,042	279,871,023	0	279,871,023	136,268,019	0	136,268,019
99	442200	Commercial - Firm & Int.	341,586,177	0	341,586,177	246,876,062	0	246,876,062	94,710,115	0	94,710,115
1	442300	Industrial	122,166,142	0	122,166,142	65,947,972	0	65,947,972	56,218,170	0	56,218,170
99	444000	Public Street & Highway Lighting	7,573,602	0	7,573,602	4,743,019	0	4,743,019	2,830,583	0	2,830,583
99	448000	Interdepartmental Revenue	1,586,721	0	1,586,721	1,326,343	0	1,326,343	260,378	0	260,378
99	499XXX	Unbilled Revenue	(11,686,546)	0	(11,686,546)	(7,740,859)	0	(7,740,859)	(3,945,687)	0	(3,945,687)
		TOTAL SALES TO ULTIMATE CUSTOMERS	877,365,138	0	877,365,138	591,023,560	0	591,023,560	286,341,578	0	286,341,578
1	447XXX	Sales for Resale	0	196,196,894	196,196,894	0	126,350,800	126,350,800	0	69,846,094	69,846,094
		TOTAL SALES OF ELECTRICITY	877,365,138	196,196,894	1,073,562,032	591,023,560	126,350,800	717,374,360	286,341,578	69,846,094	356,187,672
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(347,000)	0	(347,000)	(347,000)	0	(347,000)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	122,158	0	122,158	39,796	0	39,796	82,362	0	82,362
1	453000	Sales of Water & Water Power	0	354,260	354,260	0	228,143	228,143	0	126,117	126,117
1	454000	Rent from Electric Property	4,069,061	208,682	4,277,743	2,493,045	134,391	2,627,436	1,576,016	74,291	1,650,307
1	454100	Rent from Trnsmission Joint Use	21,454	0	21,454	8,268	0	8,268	13,186	0	13,186
1	456XXX	Other Electric Revenues	(23,377,522)	100,749,118	77,371,596	(19,222,306)	64,882,432	45,660,126	(4,155,216)	35,866,686	31,711,470
		TOTAL OTHER OPERATING REVENUE	(19,511,849)	101,312,060	81,800,211	(17,028,197)	65,244,966	48,216,769	(2,483,652)	36,067,094	33,583,442
		TOTAL ELECTRIC REVENUE	857,853,289	297,508,954	1,155,362,243	573,995,363	191,595,766	765,591,129	283,857,926	105,913,188	389,771,114

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended January 31, 2023		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	15,987,284	30,580,330	46,567,614	11,678,611	19,693,733	31,372,344	4,308,673	10,886,597	15,195,270
E-DEPX		Depreciation Expense-Transmission	795,026	19,043,298	19,838,324	519,603	12,263,884	12,783,487	275,423	6,779,414	7,054,837
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,177,764	1,177,764	0	758,480	758,480	0	419,284	419,284
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	953,791	0	953,791	953,791	0	953,791	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,800	128,800	0	71,200	71,200
99	407327	Colstrip Reg. Asset Amortization	1,932,983	0	1,932,983	987,264	0	987,264	945,719	0	945,719
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,071	21,071	0	11,648	11,648
99	407360	Amortization of CS2 & COLSTRIP O&M	909,558	0	909,558	0	0	0	909,558	0	909,558
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	569,351	569,351	0	314,734	314,734
99	407395	Optional Renewable Power Revenue Offset	439,469	0	439,469	334,709	0	334,709	104,760	0	104,760
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(2,842,995)	0	(2,842,995)	(1,474,013)	0	(1,474,013)	(1,368,982)	0	(1,368,982)
99	407434	EIM Deferred O&M	(706,300)	0	(706,300)	0	0	0	(706,300)	0	(706,300)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(16,213,119)	0	(16,213,119)	(11,061,847)	0	(11,061,847)	(5,151,272)	0	(5,151,272)
99	407451	Deferral CEIP	(69,005)	0	(69,005)	(69,005)	0	(69,005)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(661,729)	0	(661,729)	0	0	0	(661,729)	0	(661,729)
99	407494	Amortization of Schedule 98 REC Rev	(136,741)	0	(136,741)	(136,741)	0	(136,741)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,419)	(5,419)	0	(2,996)	(2,996)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	22,861,305	22,861,305	0	14,722,680	14,722,680	0	8,138,625	8,138,625
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(2,500,109)	74,771,086	72,270,977	(306,602)	48,152,580	47,845,978	(2,193,507)	26,618,506	24,424,999
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(30,537,104)	646,854,438	616,317,334	(35,245,685)	416,574,259	381,328,574	4,708,581	230,280,179	234,988,760

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	132,292	132,292	0	86,061	86,061	0	46,231	46,231
2	902000	Meter Reading Expenses	581,643	155,031	736,674	425,400	100,854	526,254	156,243	54,177	210,420
2	903XXX	Customer Records & Collection Expenses	910,181	7,251,565	8,161,746	430,978	4,717,433	5,148,411	479,203	2,534,132	3,013,335
2	904000	Uncollectible Accounts	61,361	2	61,363	(562,688)	1	(562,687)	624,049	1	624,050
2	905000	Misc Customer Accounts	0	261,206	261,206	0	169,925	169,925	0	91,281	91,281
		TOTAL CUSTOMER ACCOUNTS EXPENSES	1,553,185	7,800,096	9,353,281	293,690	5,074,274	5,367,964	1,259,495	2,725,822	3,985,317
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	32,611,320	204,151	32,815,471	22,825,289	132,808	22,958,097	9,786,031	71,343	9,857,374
2	909000	Advertising	239,391	658,542	897,933	197,038	428,408	625,446	42,353	230,134	272,487
2	910000	Misc Customer Service & Info Exp	0	252,005	252,005	0	163,939	163,939	0	88,066	88,066
		TOTAL CUSTOMER SERVICE & INFO EXP	32,850,711	1,114,698	33,965,409	23,022,327	725,155	23,747,482	9,828,384	389,543	10,217,927
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	108,565	0	108,565	108,565	0	108,565	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	108,565	0	108,565	108,565	0	108,565	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	712,329	30,829,705	31,542,034	578,370	20,638,329	21,216,699	133,959	10,191,376	10,325,335
4	921000	Office Supplies & Expenses	1,292	4,288,846	4,290,138	1,050	2,871,082	2,872,132	242	1,417,764	1,418,006
4	922000	Admin Exp Transferred--Credit	0	(96,673)	(96,673)	0	(64,716)	(64,716)	0	(31,957)	(31,957)
4	923000	Outside Services Employed	1,051,901	13,323,741	14,375,642	1,032,431	8,919,312	9,951,743	19,470	4,404,429	4,423,899
4	924000	Property Insurance Premium	0	2,469,782	2,469,782	0	1,653,346	1,653,346	0	816,436	816,436
4	925XXX	Injuries and Damages	3,339,900	7,516,699	10,856,599	2,304,783	5,031,904	7,336,687	1,035,117	2,484,795	3,519,912
4	926XXX	Employee Pensions and Benefits	12,265,096	25,479,792	37,744,888	8,269,200	17,056,937	25,326,137	3,995,896	8,422,855	12,418,751
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,524,808	4,409,351	6,934,159	1,705,861	2,839,622	4,545,483	818,947	1,569,729	2,388,676
4	930000	Miscellaneous General Expenses	214,097	5,325,662	5,539,759	184,818	3,565,158	3,749,976	29,279	1,760,504	1,789,783
4	931000	Rents	8,400	778,081	786,481	0	520,871	520,871	8,400	257,210	265,610
4	935000	Maintenance of General Plant	2,023,355	12,699,939	14,723,294	1,447,434	8,501,720	9,949,154	575,921	4,198,219	4,774,140
		TOTAL ADMIN & GEN OPERATING EXP	22,142,378	107,024,925	129,167,303	15,523,947	71,533,565	87,057,512	6,618,431	35,491,360	42,109,791

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,874,322	18,303,300	22,177,622	2,992,962	12,252,778	15,245,740	881,360	6,050,522	6,931,882
E-AMTX		Amortization Expense-General Plant - 303000	0	298,353	298,353	0	199,535	199,535	0	98,818	98,818
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,889,079	36,690,390	40,579,469	3,889,079	24,561,648	28,450,727	0	12,128,742	12,128,742
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	282,788	282,788	0	139,643	139,643
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	2,654,101	0	2,654,101	2,654,101	0	2,654,101	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,590,926	0	1,590,926	1,590,926	0	1,590,926	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	344,477	1,642,254	1,986,731	287,082	1,091,475	1,378,557	57,395	550,779	608,174
99	407314	Regulatory Debit - FISERVE Amortization	271,687	0	271,687	174,556	0	174,556	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407344	Regulatory Credit - Amort - WF Resiliency	704,895	0	704,895	704,895	0	704,895	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(1,205,286)	0	(1,205,286)	(1,205,286)	0	(1,205,286)	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	0	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	2,628,704	0	2,628,704	2,628,704	0	2,628,704	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(11,919,858)	0	(11,919,858)	(6,348,705)	0	(6,348,705)	(5,571,153)	0	(5,571,153)
99	407454	Regulatory Credit - Pension Settlement Deferral	(8,361,513)	0	(8,361,513)	(5,560,490)	0	(5,560,490)	(2,801,023)	0	(2,801,023)
99	407459	Regulatory Credit - Insurance Balancing	(16,574)	0	(16,574)	(16,574)	0	(16,574)	0	0	0
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,152,970	4,894,694	6,047,664	783,906	3,276,655	4,060,561	369,064	1,618,039	1,987,103
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(4,340,203)	62,251,422	57,911,219	2,627,023	41,664,879	44,291,902	(6,967,226)	20,586,543	13,619,317
		TOTAL ADMIN & GENERAL EXPENSES	17,802,175	169,276,347	187,078,522	18,150,970	113,198,444	131,349,414	(348,795)	56,077,903	55,729,108
		TOTAL EXPENSES BEFORE FIT	180,178,633	834,951,715	1,015,130,348	123,928,966	541,998,936	665,927,902	56,249,667	292,952,779	349,202,446
		NET OPERATING INCOME (LOSS) BEFORE FIT			140,231,895			99,663,227			40,568,668
E-FIT		FEDERAL INCOME TAX			(8,491,967)			(6,152,744)			(2,339,223)
E-FIT		DEFERRED FEDERAL INCOME TAX			(15,337,730)			(4,899,486)			(10,438,244)
E-FIT		AMORTIZED ITC			(484,788)			(312,203)			(172,585)
		ELECTRIC NET OPERATING INCOME (LOSS)			164,546,380			111,027,660			53,518,720

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%	64.877%	35.123%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(3,897)	998,306	994,409	(30,697)	642,909	612,212	26,800	355,397	382,197
1	456010	Other Electric Rev-Financial	0	(36,966,120)	(36,966,120)	0	(23,806,181)	(23,806,181)	0	(13,159,939)	(13,159,939)
1	456015	Other Electric Rev-CT Fuel Sales	0	86,275,437	86,275,437	0	55,561,381	55,561,381	0	30,714,056	30,714,056
1	456016	Other Electric Rev-Resource Opt	0	3,011,410	3,011,410	0	1,939,348	1,939,348	0	1,072,062	1,072,062
1	456017	Other Electric Rev-Non Resource	0	121,694	121,694	0	78,371	78,371	0	43,323	43,323
1	456018	Other Electric Rev-Extraction	0	531,079	531,079	0	342,015	342,015	0	189,064	189,064
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	3,250	3,250	0	2,093	2,093	0	1,157	1,157
1	456030	Other Electric Rev-Clearwater	(165,000)	1,650,000	1,485,000	0	1,062,600	1,062,600	(165,000)	587,400	422,400
1	456050	Other Electric Rev-Attachment Fees	315,013	6,078	321,091	179,406	3,914	183,320	135,607	2,164	137,771
1	456100	Transmission Revenue of Others	0	29,395,983	29,395,983	0	18,931,013	18,931,013	0	10,464,970	10,464,970
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,056	595,056	0	328,944	328,944
1	456130	Ancillary Services Revenue	0	1,213,233	1,213,233	0	781,322	781,322	0	431,911	431,911
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(20,902,997)	0	(20,902,997)	(14,117,490)	0	(14,117,490)	(6,785,507)	0	(6,785,507)
1	456329	Amortization Res Decoupling Deferral	6,578,221	0	6,578,221	2,958,636	0	2,958,636	3,619,585	0	3,619,585
1	456338	Non-res Decoupling Deferred Rev	1,809,848	0	1,809,848	1,910,302	0	1,910,302	(100,454)	0	(100,454)
1	456339	Amortization Non-res Decoupling	(11,554,383)	0	(11,554,383)	(10,249,601)	0	(10,249,601)	(1,304,782)	0	(1,304,782)
1	456380	Other Electric Revenue-Clearwater	355,745	0	355,745	0	0	0	355,745	0	355,745
1	456700	Other Electric Rev-Low Voltage	189,930	0	189,930	127,139	0	127,139	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,146,016	1,146,016	0	633,512	633,512
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,374,952)	(4,374,952)	0	(2,817,469)	(2,817,469)	0	(1,557,483)	(1,557,483)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,374,952	4,374,952	0	2,817,469	2,817,469	0	1,557,483	1,557,483
1	456730	Other Elec Rev-Intraco Thermal	0	11,805,242	11,805,242	0	7,602,576	7,602,576	0	4,202,666	4,202,666
TOTAL ACCOUNT 456			(23,377,520)	100,749,120	77,371,600	(19,222,305)	64,882,433	45,660,128	(4,155,215)	35,866,687	31,711,472

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	169,711,988	169,711,988	0	109,294,520	109,294,520	0	60,417,468	60,417,468
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,461,818	1,461,818	0	941,411	941,411	0	520,407	520,407
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,654,168	0	10,654,168	0	0	0	10,654,168	0	10,654,168
1	555550	Non Monetary - Exchange Power	0	43,135	43,135	0	27,779	27,779	0	15,356	15,356
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,264,135	4,264,135	0	2,746,103	2,746,103	0	1,518,032	1,518,032
1	555710	Intercompany Purchase	0	1,213,230	1,213,230	0	781,320	781,320	0	431,910	431,910
1	555740	Purchased Power - EIM	0	15,744,918	15,744,918	0	10,139,727	10,139,727	0	5,605,191	5,605,191
TOTAL ACCOUNT 555			10,654,168	192,439,224	203,093,392	0	123,930,860	123,930,860	10,654,168	68,508,364	79,162,532

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	35,888	6,258,422	6,294,310	35,888	4,030,424	4,066,312	0	2,227,998	2,227,998
1	557010	Other Power Supply Expense - Financial	0	(12,902,325)	(12,902,325)	0	(8,309,097)	(8,309,097)	0	(4,593,228)	(4,593,228)
1	557018	Merchandise Processing Fee	0	47,939	47,939	0	30,873	30,873	0	17,066	17,066
1	557150	Fuel - Economic Dispatch	0	37,186,971	37,186,971	0	23,948,409	23,948,409	0	13,238,562	13,238,562
1	557160	Power Supply Expense - Miscellaneous	0	684,245	684,245	0	440,654	440,654	0	243,591	243,591
99	557161	Unbilled Add-Ons	521,455	0	521,455	696,340	0	696,340	(174,885)	0	(174,885)
1	557165	Other Resource Costs-CAISO Charges	0	403,259	403,259	0	259,699	259,699	0	143,560	143,560
1	557170	Broker Fees - Power	0	420,995	420,995	0	271,121	271,121	0	149,874	149,874
1	557171	REC Broker Fees	0	37,738	37,738	0	24,303	24,303	0	13,435	13,435
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	1,263,895	0	1,263,895	1,263,895	0	1,263,895	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(38,824,358)	0	(38,824,358)	(38,824,358)	0	(38,824,358)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(4,021,267)	0	(4,021,267)	(4,021,267)	0	(4,021,267)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	533,537	0	533,537	533,537	0	533,537	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,387,316)	0	(2,387,316)	(2,387,316)	0	(2,387,316)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(14,839,389)	0	(14,839,389)	0	0	0	(14,839,389)	0	(14,839,389)
99	557390	Idaho PCA Amortization	7,035,392	0	7,035,392	0	0	0	7,035,392	0	7,035,392
1	557395	Optional Renewable Power Expense Offset	0	1,615	1,615	0	1,040	1,040	0	575	575
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,145,806	5,145,806	0	3,313,899	3,313,899	0	1,831,907	1,831,907
1	557711	Turbine Gas Bookout Offset	0	(5,145,806)	(5,145,806)	0	(3,313,899)	(3,313,899)	0	(1,831,907)	(1,831,907)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,952,929	55,952,929	0	36,033,686	36,033,686	0	19,919,243	19,919,243
TOTAL ACCOUNT 557			(49,863,485)	88,091,788	38,228,303	(42,205,783)	56,731,112	14,525,329	(7,657,702)	31,360,676	23,702,974

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	177,212	204,151	381,363	105,659	132,808	238,467	71,553	71,343	142,896
99	908600	Public Purpose Tariff Rider Expense Offset	32,400,125	0	32,400,125	22,481,135	0	22,481,135	9,918,990	0	9,918,990
99	908610	Limited Income Tax Refund Program	190,778	0	190,778	190,778	0	190,778	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(156,795)	0	(156,795)	47,717	0	47,717	(204,512)	0	(204,512)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	32,611,320	204,151	32,815,471	22,825,289	132,808	22,958,097	9,786,031	71,343	9,857,374

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-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended January 31, 2023 Ending Balance 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	3,202,083,494	2,138,363,159	1,063,720,335
	Interest Deduction for FIT Calculation	81,674,404	54,528,261	27,146,143
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended January 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,155,362,243	765,591,129	389,771,114
E-OPS	Less: Operating & Maintenance Expense	769,935,796	484,340,041	285,595,755
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	158,397,986	110,907,508	47,490,478
E-OTX	Less: Taxes Other than FIT	86,796,566	70,680,353	16,116,213
	Net Operating Income Before FIT	140,231,895	99,663,227	40,568,668
E-INT	Less: Interest Expense	81,674,404	54,528,261	27,146,143
E-OTX	Less: ID ITC Deferred & Amortization	(8,723)	0	(8,723)
E-SCM	Plus: Schedule M Adjustments	(98,986,704)	(74,433,745)	(24,552,959)
	Taxable Net Operating Income	(40,437,936)	(29,298,779)	(11,139,157)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(8,491,967)	(6,152,744)	(2,339,223)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(8,491,967)	(6,152,744)	(2,339,223)
E-DTE	Deferred FIT	12,700,407	10,549,910	2,150,497
E-DTE	Customer Tax Credit Amortization	(28,038,137)	(15,449,396)	(12,588,741)
1	411400 Amortized Investment Tax Credit	(484,788)	(312,203)	(172,585)
	Total Net FIT/Deferred FIT	(24,314,485)	(11,364,433)	(12,950,052)

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		81,585,076	106,601,263	188,186,339	56,577,722	70,068,249	126,645,971	25,007,354	36,533,014	61,540,368
12	997001 Contributions In Aid of Construction		0	14,268,320	14,268,320	0	9,483,011	9,483,011	0	4,785,309	4,785,309
12	997002 Injuries and Damages		0	763,991	763,991	0	507,764	507,764	0	256,227	256,227
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	873,239	873,239	0	580,372	580,372	0	292,867	292,867
99	997007 Idaho PCA		(8,537,339)	0	(8,537,339)	0	0	0	(8,537,339)	0	(8,537,339)
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	381,118	381,118	0	253,299	253,299	0	127,819	127,819
99	997018 DSM Tariff Rider		5,406,321	(64)	5,406,257	2,020,385	(43)	2,020,342	3,385,936	(21)	3,385,915
12	997020 FAS87 Current Pension Accrual		0	(972,401)	(972,401)	0	(646,277)	(646,277)	0	(326,124)	(326,124)
12	997027 Uncollectibles		560,788	(3,181,312)	(2,620,524)	(463,957)	(2,114,364)	(2,578,321)	1,024,745	(1,066,948)	(42,203)
99	997031 Decoupling Mechanism		24,069,313	0	24,069,313	19,498,154	0	19,498,154	4,571,159	0	4,571,159
12	997032 Interest Rate Swaps		0	(7,773,913)	(7,773,913)	0	(5,166,698)	(5,166,698)	0	(2,607,215)	(2,607,215)
99	997033 BPA Residential Exchange		(316,570)	0	(316,570)	(333,911)	0	(333,911)	17,341	0	17,341
99	997034 Montana Hydro Settlement		0	0	0	0	0	0	0	0	0
99	997035 Leases		0	146,508	146,508	0	98,077	98,077	0	48,431	48,431
99	997043 Washington Deferred Power Costs		(41,581,513)	0	(41,581,513)	(41,581,513)	0	(41,581,513)	0	0	0
12	997044 Non-Monetary Power Costs		0	43,136	43,136	0	28,669	28,669	0	14,467	14,467
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	(6,164,846)	(6,164,846)	0	(4,097,280)	(4,097,280)	0	(2,067,566)	(2,067,566)
12	997049 Tax Depreciation		0	(170,540,080)	(170,540,080)	0	(113,344,348)	(113,344,348)	0	(57,195,732)	(57,195,732)
99	997058 Colstrip Community Fund		62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,086	884,086	0	587,581	587,581	0	296,505	296,505
99	997065 Amortization - Unbilled Revenue Add-Ins		492,712	0	492,712	859,750	0	859,750	(367,038)	0	(367,038)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	24,237,649	24,237,649	0	16,108,826	16,108,826	0	8,128,823	8,128,823
12	997081 Deferred Compensation		0	(28,576)	(28,576)	0	(18,992)	(18,992)	0	(9,584)	(9,584)
4	997082 Meal Disallowances		0	249,402	249,402	0	166,957	166,957	0	82,445	82,445
12	997083 Paid Time Off		0	714,768	714,768	0	475,049	475,049	0	239,719	239,719
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		661,061	0	661,061	0	0	0	661,061	0	661,061
99	997095 WA REC Deferral		(1,853,779)	0	(1,853,779)	(1,853,779)	0	(1,853,779)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	21,746	21,746	0	10,973	10,973
99	997098 Provision for Rate Refund		(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(18,132)	(18,132)	0	(12,051)	(12,051)	0	(6,081)	(6,081)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(70,907,535)	(70,907,535)	0	(47,126,566)	(47,126,566)	0	(23,780,969)	(23,780,969)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997107 MDM System		(16,124,271)	0	(16,124,271)	(16,124,271)	0	(16,124,271)	0	0	0
99	997110 FISERVE		271,687	541,167	812,854	174,556	359,670	534,226	97,131	181,497	278,628
12	997111 Capitalized Transportation		0	(159,891)	(159,891)	0	(106,267)	(106,267)	0	(53,624)	(53,624)
12	997114 AFUDC Debt CWIP		0	(1,599,824)	(1,599,824)	0	(1,063,275)	(1,063,275)	0	(536,549)	(536,549)
99	997115 AFUDC Equity DFIT Deferral		(1,205,286)	0	(1,205,286)	(1,205,286)	0	(1,205,286)	0	0	0
99	997117 Colstrip Plant Adjustment		(5,341,891)	0	(5,341,891)	(3,607,807)	0	(3,607,807)	(1,734,084)	0	(1,734,084)
99	997119 AFUDC Tax CPI		0	9,082,718	9,082,718	0	6,036,556	6,036,556	0	3,046,162	3,046,162
99	997120 Transportation Tax Disallowance		0	65,699	65,699	0	43,665	43,665	0	22,034	22,034

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997123	EIM Deferred O&M	27,043	0	27,043	0	0	0	27,043	0	27,043
99	997125	COVID-19	2,628,704	0	2,628,704	2,628,704	0	2,628,704	0	0	0
99	997126	Prepaid Expenses	0	(670,767)	(670,767)	0	(445,805)	(445,805)	0	(224,962)	(224,962)
99	997127	CARES Act SS Deferral	0	(1,451,715)	(1,451,715)	0	(964,839)	(964,839)	0	(486,876)	(486,876)
99	997128	Meters Expensed	0	(1,944,664)	(1,944,664)	0	(1,292,463)	(1,292,463)	0	(652,201)	(652,201)
99	997129	Mixed Service Costs (IDD#5)	0	(24,091,667)	(24,091,667)	0	(16,011,804)	(16,011,804)	0	(8,079,863)	(8,079,863)
99	997130	Wild Fire Resiliency Deferral	(11,444,654)	0	(11,444,654)	(5,873,501)	0	(5,873,501)	(5,571,153)	0	(5,571,153)
99	997132	Battery Storage Deferral	411,931	0	411,931	411,931	0	411,931	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	953,794	0	953,794	953,794	0	953,794	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	785,585	0	785,585	785,585	0	785,585	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	347,000	0	347,000	347,000	0	347,000	0	0	0
99	997137	CEIP	(69,005)	0	(69,005)	(69,005)	0	(69,005)	0	0	0
99	997140	Insurance Balancing	(16,574)	0	(16,574)	(16,574)	0	(16,574)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	31,632,900	(130,619,604)	(98,986,704)	13,157,836	(87,591,581)	(74,433,745)	18,475,064	(43,028,023)	(24,552,959)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.462%	33.538%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
E-DTE-12E

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	8,808,441	8,808,441	0	5,854,266	5,854,266	0	2,954,175	2,954,175
99	410100	Deferred Federal Income Tax Expense - Washington	12,162,427	0	12,162,427	12,162,427	0	12,162,427	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,403,783	0	2,403,783	0	0	0	2,403,783	0	2,403,783
	410100	Total	14,566,210	8,808,441	23,374,651	12,162,427	5,854,266	18,016,693	2,403,783	2,954,175	5,357,958
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(9,190,053)	(9,190,053)	0	(6,107,893)	(6,107,893)	0	(3,082,160)	(3,082,160)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,042,763)	0	(3,042,763)	(3,042,763)	0	(3,042,763)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,032,002)	0	(1,032,002)	0	0	0	(1,032,002)	0	(1,032,002)
	411100	Total	(4,074,765)	(9,190,053)	(13,264,818)	(3,042,763)	(6,107,893)	(9,150,656)	(1,032,002)	(3,082,160)	(4,114,162)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,683,873	0	1,683,873	1,683,873	0	1,683,873	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	906,701	0	906,701	0	0	0	906,701	0	906,701
	410193	Total	2,590,574	0	2,590,574	1,683,873	0	1,683,873	906,701	0	906,701
Total Deferred Federal Income Tax Expense			13,082,019	(381,612)	12,700,407	10,803,537	(253,627)	10,549,910	2,278,482	(127,985)	2,150,497
99	411193	Customer Tax Credit Amortization - Washington	(15,449,396)	0	(15,449,396)	(15,449,396)	0	(15,449,396)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(12,588,741)	0	(12,588,741)	0	0	0	(12,588,741)	0	(12,588,741)
	411193	Total	(28,038,137)	0	(28,038,137)	(15,449,396)	0	(15,449,396)	(12,588,741)	0	(12,588,741)

E-ALL	12	Net Electric Plant (before ADFIT)		100.000%		66.462%		33.538%
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	59,703	59,703	0	38,449	38,449	0	21,254	21,254
1	408140	State Kwh Generation Tax	0	1,529,415	1,529,415	0	984,943	984,943	0	544,472	544,472
1	408150	R&P Property Tax--Production	0	15,608,645	15,608,645	0	10,051,967	10,051,967	0	5,556,678	5,556,678
1	408180	R&P Property Tax--Transmission	0	5,643,369	5,643,369	0	3,634,330	3,634,330	0	2,009,039	2,009,039
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	12,991	12,991	0	7,182	7,182
TOTAL PRODUCTION & TRANSMISSION			0	22,861,305	22,861,305	0	14,722,680	14,722,680	0	8,138,625	8,138,625
DISTRIBUTION											
99	408110	State Excise Tax	23,828,750	0	23,828,750	23,828,750	0	23,828,750	0	0	0
99	408120	Municipal Occupation & License Tax	24,338,251	0	24,338,251	20,543,546	0	20,543,546	3,794,705	0	3,794,705
99	408160	Miscellaneous State or Local Tax--WA & ID	173	0	173	0	0	0	173	0	173
99	408170	R&P Property Tax--Distribution	9,802,829	0	9,802,829	7,524,816	0	7,524,816	2,278,013	0	2,278,013
99	409100	State Income Tax--Idaho	(73,683)	0	(73,683)	0	0	0	(73,683)	0	(73,683)
99	411410	State Income Tax--Idaho ITC Deferred	18,731	0	18,731	0	0	0	18,731	0	18,731
99	411420	State Income Tax--Idaho ITC Amortization	(27,454)	0	(27,454)	0	0	0	(27,454)	0	(27,454)
TOTAL DISTRIBUTION			57,887,597	0	57,887,597	51,897,112	0	51,897,112	5,990,485	0	5,990,485
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,152,970	4,894,694	6,047,664	783,906	3,276,655	4,060,561	369,064	1,618,039	1,987,103
TOTAL A&G			1,152,970	4,894,694	6,047,664	783,906	3,276,655	4,060,561	369,064	1,618,039	1,987,103
TOTAL TAXES OTHER THAN FIT			59,040,567	27,755,999	86,796,566	52,681,018	17,999,335	70,680,353	6,359,549	9,756,664	16,116,213

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2023	
Ending Balance 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	7,333,332	7,333,332	0	4,722,666	4,722,666	0	2,610,666	2,610,666
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	1,012,939	1,012,939	0	652,333	652,333	0	360,606	360,606
1	182381	CDA Settlement Past Storage	0	27,369,818	27,369,818	0	17,626,163	17,626,163	0	9,743,655	9,743,655
1	302000	Franchises & Consents	2,741,948	44,049,218	46,791,166	2,741,948	28,367,696	31,109,644	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)	4,341,926	113,560,910	117,902,836	4,341,926	76,021,080	80,363,006	0	37,539,830	37,539,830
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	18,594,805	18,594,805	0	12,447,920	12,447,920	0	6,146,885	6,146,885
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	10,420,292	10,420,292	0	6,975,656	6,975,656	0	3,444,636	3,444,636
TOTAL INTANGIBLE PLANT			23,518,933	337,683,282	361,202,215	23,518,933	223,675,507	247,194,440	0	114,007,775	114,007,775
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	111,635,879	29,243,607	140,879,486	72,940,201	18,832,883	91,773,084	38,695,678	10,410,724	49,106,402
1	312000	Boiler Plant	146,663,556	77,083,621	223,747,177	93,338,620	49,641,852	142,980,472	53,324,936	27,441,769	80,766,705
1	313000	Generators	5,614	0	5,614	3,457	0	3,457	2,157	0	2,157
1	314000	Turbogenerator Units	39,413,280	18,589,251	58,002,531	25,765,109	11,971,478	37,736,587	13,648,171	6,617,773	20,265,944
1	315000	Accessory Electric Equipment	18,104,575	12,501,086	30,605,661	11,829,549	8,050,699	19,880,248	6,275,026	4,450,387	10,725,413
1	316000	Miscellaneous Power Plant Equipment	14,663,175	2,476,959	17,140,134	9,583,266	1,595,162	11,178,428	5,079,909	881,797	5,961,706
TOTAL STEAM PRODUCTION PLANT			330,486,079	143,752,106	474,238,185	213,460,202	92,576,357	306,036,559	117,025,877	51,175,749	168,201,626
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	42,432,502	42,432,502	0	23,456,476	23,456,476
1	331XXX	Structures & Improvements	0	112,193,653	112,193,653	0	72,252,713	72,252,713	0	39,940,940	39,940,940
1	332XXX	Reservoirs, Dams, & Waterways	0	256,500,424	256,500,424	0	165,186,273	165,186,273	0	91,314,151	91,314,151
1	333000	Waterwheels, Turbines, & Generators	0	235,809,022	235,809,022	0	151,861,010	151,861,010	0	83,948,012	83,948,012
1	334000	Accessory Electric Equipment	0	84,878,050	84,878,050	0	54,661,464	54,661,464	0	30,216,586	30,216,586
1	335XXX	Miscellaneous Power Plant Equipment	0	13,743,944	13,743,944	0	8,851,100	8,851,100	0	4,892,844	4,892,844
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	772,662,681	772,662,681	0	497,594,767	497,594,767	0	275,067,914	275,067,914
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	582,928	582,928	0	322,240	322,240
1	341000	Structures & Improvements	0	17,615,102	17,615,102	0	11,344,126	11,344,126	0	6,270,976	6,270,976
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,829	21,070,829	0	13,569,614	13,569,614	0	7,501,215	7,501,215
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	239,809,374	239,809,374	0	154,437,237	154,437,237	0	85,372,137	85,372,137
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	25,679,213	25,679,213	0	16,537,413	16,537,413	0	9,141,800	9,141,800
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	1,642,704	1,642,704	0	1,057,901	1,057,901	0	584,803	584,803
TOTAL OTHER PRODUCTION PLANT			0	328,371,654	328,371,654	0	211,471,345	211,471,345	0	116,900,309	116,900,309
TOTAL PRODUCTION PLANT			330,486,079	1,244,786,441	1,575,272,520	213,460,202	801,642,469	1,015,102,671	117,025,877	443,143,972	560,169,849

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,506,654	30,135,012	410,632	19,002,285	19,412,917	217,726	10,504,369	10,722,095
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	389	30,614,036	30,614,425	252	19,715,439	19,715,691	137	10,898,597	10,898,734
1	353XXX	Station Equipment	12,902,234	352,428,745	365,330,979	8,434,042	226,964,112	235,398,154	4,468,192	125,464,633	129,932,825
1	354000	Towers & Fixtures	15,986,011	1,167,385	17,153,396	10,446,856	751,796	11,198,652	5,539,155	415,589	5,954,744
1	355000	Poles & Fixtures	5,418	354,524,411	354,529,829	3,541	228,313,721	228,317,262	1,877	126,210,690	126,212,567
1	356000	Overhead Conductors & Devices	12,523,328	170,250,839	182,774,167	8,183,995	109,641,540	117,825,535	4,339,333	60,609,299	64,948,632
1	357000	Underground Conduit	0	2,990,457	2,990,457	0	1,925,854	1,925,854	0	1,064,603	1,064,603
1	358000	Underground Conductors & Devices	0	6,467,994	6,467,994	0	4,165,388	4,165,388	0	2,302,606	2,302,606
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	42,124,572	950,479,824	992,604,396	27,530,836	612,109,006	639,639,842	14,593,736	338,370,818	352,964,554
		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	3,976,255	0	3,976,255	1,319,588	0	1,319,588	2,656,667	0	2,656,667
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	28,489,124	0	28,489,124	20,808,514	0	20,808,514	7,680,610	0	7,680,610
3	362000	Station Equipment	161,307,596	3,186,440	164,494,036	107,608,351	2,067,267	109,675,618	53,699,245	1,119,173	54,818,418
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	539,890,764	0	539,890,764	356,633,194	0	356,633,194	183,257,570	0	183,257,570
99	365000	Overhead Conductors & Devices	343,536,489	0	343,536,489	214,396,222	0	214,396,222	129,140,267	0	129,140,267
99	366000	Underground Conduit	157,642,033	0	157,642,033	103,663,254	0	103,663,254	53,978,779	0	53,978,779
99	367000	Underground Conductors & Devices	275,153,433	0	275,153,433	183,854,796	0	183,854,796	91,298,637	0	91,298,637
99	368000	Line Transformers	330,827,964	0	330,827,964	229,024,135	0	229,024,135	101,803,829	0	101,803,829
99	369XXX	Services	215,806,428	0	215,806,428	140,359,206	0	140,359,206	75,447,222	0	75,447,222
99	371XXX	Installations on Customers' Premises	6,635,543	0	6,635,543	6,635,543	0	6,635,543	0	0	0
99	370XXX	Meters	86,374,287	0	86,374,287	61,662,131	0	61,662,131	24,712,156	0	24,712,156
99	373XXX	Street Light & Signal Systems	78,734,594	0	78,734,594	51,040,011	0	51,040,011	27,694,583	0	27,694,583
		TOTAL DISTRIBUTION PLANT	2,240,806,541	3,186,440	2,243,992,981	1,487,598,572	2,067,267	1,489,665,839	753,207,969	1,119,173	754,327,142
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,500,426	9,538,357	11,038,783	800,859	6,385,262	7,186,121	699,567	3,153,095	3,852,662
4	390XXX	Structures & Improvements	27,214,095	109,197,845	136,411,940	17,865,311	73,100,313	90,965,624	9,348,784	36,097,532	45,446,316
4	391XXX	Office Furniture & Equipment	5,500,946	50,759,988	56,260,934	5,485,526	33,980,259	39,465,785	15,420	16,779,729	16,795,149
4	392XXX	Transportation Equipment	41,227,555	29,677,877	70,905,432	27,768,849	19,867,261	47,636,110	13,458,706	9,810,616	23,269,322
4	393000	Stores Equipment	667,797	4,103,763	4,771,560	482,894	2,747,182	3,230,076	184,903	1,356,581	1,541,484
4	394000	Tools, Shop & Garage Equipment	2,600,756	18,318,211	20,918,967	1,395,883	12,262,760	13,658,643	1,204,873	6,055,451	7,260,324
4	394100	Electric Charging Stations	0	116,787	116,787	0	78,181	78,181	0	38,606	38,606
4	395XXX	Laboratory Equipment	412,998	3,730,581	4,143,579	397,207	2,497,363	2,894,570	15,791	1,233,218	1,249,009
4	396XXX	Power Operated Equipment	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	32,859,386	94,867,531	127,726,917	23,421,099	63,507,171	86,928,270	9,438,287	31,360,360	40,798,647
4	398000	Miscellaneous Equipment	13,459	872,039	885,498	0	583,769	583,769	13,459	288,270	301,729
		TOTAL GENERAL PLANT	134,050,068	328,702,033	462,752,101	90,988,949	220,043,001	311,031,950	43,061,119	108,659,032	151,720,151
		TOTAL PLANT IN SERVICE	2,770,986,193	2,864,838,020	5,635,824,213	1,843,097,492	1,859,537,250	3,702,634,742	927,888,701	1,005,300,770	1,933,189,471

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(283,150,934)	(78,341,225)	(361,492,159)	(187,014,681)	(50,451,749)	(237,466,430)	(96,136,253)	(27,889,476)	(124,025,729)
E-ADEP		Hydro Production Plant	0	(190,330,585)	(190,330,585)	0	(122,572,897)	(122,572,897)	0	(67,757,688)	(67,757,688)
E-ADEP		Other Production Plant	0	(170,480,407)	(170,480,407)	0	(109,789,382)	(109,789,382)	0	(60,691,025)	(60,691,025)
E-ADEP		Transmission Plant	(27,387,869)	(243,800,174)	(271,188,043)	(16,766,060)	(157,007,312)	(173,773,372)	(10,621,809)	(86,792,862)	(97,414,671)
E-ADEP		Distribution Plant	(740,357,089)	(502,708)	(740,859,797)	(461,038,028)	(326,142)	(461,364,170)	(279,319,061)	(176,566)	(279,495,627)
E-ADEP		General Plant	(55,350,306)	(114,582,716)	(169,933,022)	(35,723,360)	(76,705,108)	(112,428,468)	(19,626,946)	(37,877,608)	(57,504,554)
TOTAL ACCUMULATED DEPRECIATION			(1,106,246,198)	(798,037,815)	(1,904,284,013)	(700,542,129)	(516,852,590)	(1,217,394,719)	(405,704,069)	(281,185,225)	(686,889,294)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(18,569,134)	(18,569,134)	0	(11,958,522)	(11,958,522)	0	(6,610,612)	(6,610,612)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(469,147)	0	(469,147)	(469,147)	0	(469,147)	0	0	0
E-AAAMT		General Plant - 303000	0	(3,667,731)	(3,667,731)	0	(2,452,421)	(2,452,421)	0	(1,215,310)	(1,215,310)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(14,409,817)	(117,355,137)	(131,764,954)	(14,409,817)	(78,561,050)	(92,970,867)	0	(38,794,087)	(38,794,087)
E-AAAMT		General Plant - 390200, 396200	0	(1,195,008)	(1,195,008)	0	(799,974)	(799,974)	0	(395,034)	(395,034)
TOTAL ACCUMULATED AMORTIZATION			(14,878,964)	(140,787,010)	(155,665,974)	(14,878,964)	(93,771,967)	(108,650,931)	0	(47,015,043)	(47,015,043)
TOTAL ACCUMULATED DEPR/AMORT			(1,121,125,162)	(938,824,825)	(2,059,949,987)	(715,421,093)	(610,624,557)	(1,326,045,650)	(405,704,069)	(328,200,268)	(733,904,337)
NET ELECTRIC UTILITY PLANT before ADFIT			1,649,861,031	1,926,013,195	3,575,874,226	1,127,676,399	1,248,912,693	2,376,589,092	522,184,632	677,100,502	1,199,285,134
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	(538,434,056)	(538,434,056)	0	(357,854,042)	(357,854,042)	0	(180,580,014)	(180,580,014)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(51,760,472)	(51,760,472)	0	(34,650,013)	(34,650,013)	0	(17,110,459)	(17,110,459)
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	(5,747,662)	(5,747,662)	0	(3,701,494)	(3,701,494)	0	(2,046,168)	(2,046,168)
1		ADFIT - CDA Settlement Costs (283333)	0	277,294	277,294	0	178,577	178,577	0	98,717	98,717
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(936,729)	(936,729)	0	(622,569)	(622,569)	0	(314,160)	(314,160)
TOTAL ACCUMULATED DFIT			0	(600,759,916)	(600,759,916)	0	(399,433,226)	(399,433,226)	0	(201,326,690)	(201,326,690)
NET ELECTRIC UTILITY PLANT			1,649,861,031	1,325,253,279	2,975,114,310	1,127,676,399	849,479,467	1,977,155,866	522,184,632	475,773,812	997,958,444

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.400%	35.600%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.877%	35.123%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.943%	33.057%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.462%	33.538%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,649,861,031	1,325,253,279	2,975,114,310	#####	849,479,467	1,977,155,866	522,184,632	475,773,812	997,958,444
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,820,040	42,297,450	50,117,490	5,862,955	28,315,182	34,178,137	1,957,085	13,982,268	15,939,353
4	Accumulated Amortization - AFUDC (182318)	(1,710,505)	(5,768,248)	(7,478,753)	(1,373,977)	(3,861,438)	(5,235,415)	(336,528)	(1,906,810)	(2,243,338)
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)	2,225,733	0	2,225,733	0	0	0	2,225,733	0	2,225,733
99	ADFIT - Boulder Park Disallowed (190040)	78,596	0	78,596	0	0	0	78,596	0	78,596
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823:	15,941,381	0	15,941,381	15,941,381	0	15,941,381	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	24,139,078	0	24,139,078	24,139,078	0	24,139,078	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(8,416,896)	0	(8,416,896)	(8,416,896)	0	(8,416,896)	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)	(4,314,272)	0	(4,314,272)	(1,304,965)	0	(1,304,965)	(3,009,307)	0	(3,009,307)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(48,653,345)	0	(48,653,345)	(36,046,885)	0	(36,046,885)	(12,606,460)	0	(12,606,460)
99	ADFIT-Customer Tax Credit (190393)	10,217,202	0	10,217,202	7,569,846	0	7,569,846	2,647,356	0	2,647,356
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(9,570,969)	0	(9,570,969)	(5,947,008)	0	(5,947,008)	(3,623,961)	0	(3,623,961)
99	Colstrip-Regulatory Asset (182327)	15,337,215	0	15,337,215	8,477,470	0	8,477,470	6,859,745	0	6,859,745
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	870,204	0	870,204	850,586	0	850,586	19,618	0	19,618
99	Colstrip Reg Asset ADFIT (283376)	(2,182,173)	0	(2,182,173)	(1,483,040)	0	(1,483,040)	(699,133)	0	(699,133)
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)	(5,666,170)	0	(5,666,170)	(3,974,223)	0	(3,974,223)	(1,691,947)	0	(1,691,947)
99	Colstrip ARO Liability (230027)	(13,195,860)	0	(13,195,860)	(8,623,497)	0	(8,623,497)	(4,572,363)	0	(4,572,363)
99	Colstrip ARO ADFIT (190376)	2,771,130	0	2,771,130	1,810,934	0	1,810,934	960,196	0	960,196
99	Colstrip ARO ADFIT (283377)	(2,004,722)	0	(2,004,722)	(1,253,096)	0	(1,253,096)	(751,626)	0	(751,626)
99	Customer Deposits (235199)	0	0	0	0	0	0	0	0	0
C-WKC	Working Capital	194,082,495	0	194,082,495	130,583,537	0	130,583,537	63,498,958	0	63,498,958
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	190,439,982	36,529,202	226,969,184	136,753,549	24,453,744	161,207,293	53,686,433	12,075,458	65,761,891
	NET RATE BASE	1,840,301,013	1,361,782,481	3,202,083,494	#####	873,933,211	2,138,363,159	575,871,065	487,849,270	#####

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1 Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3 Direct Distribution Operating Expe	64.877%	35.123%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4 Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		591,450	591,450		326,950	326,950	
1	Misc Intangible Plt (303000)	ED-AN	259,364	259,364		259,364	259,364		167,030	167,030		92,334	92,334	
Total Production/Transmission			1,177,764	1,177,764		1,177,764	1,177,764		758,480	758,480		419,284	419,284	
Distribution														
	Franchises (302000)	ED-WA	108,303	108,303		108,303	108,303		108,303	108,303				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
Total Distribution			114,169	114,169		114,169	114,169		114,169	114,169				
General Plant - 303000														
7,4		CD-AA	414,833	290,848	85,903	38,082		290,848	290,848		194,702	194,702	96,146	96,146
9,1		CD-AN	9,728	7,505	2,223			7,505	7,505		4,833	4,833	2,672	2,672
		GD-ID	14,795		14,795									
		GD-WA	24,862		24,862									
		GD-OR	7,944			7,944								
Total General Plant - 303000			472,162	298,353	127,783	46,026		298,353	298,353		199,535	199,535	98,818	98,818
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	43,217,173	30,300,424	8,949,412	3,967,337		30,300,424	30,300,424		20,284,013	20,284,013	10,016,411	10,016,411
9,4		CD-AN	120,097	92,646	27,451			92,646	92,646		62,020	62,020	30,626	30,626
9,4		CD-ID	0	0	0			0	0		0	0	0	0
9,4		CD-WA	3,714,521	2,865,493	849,028			2,865,493	2,865,493		2,865,493	2,865,493		
4		ED-AN	6,297,320	6,297,320				6,297,320	6,297,320		4,215,615	4,215,615	2,081,705	2,081,705
		ED-ID	0	0				0	0		0	0	0	0
		ED-WA	1,023,586	1,023,586				1,023,586	1,023,586		1,023,586	1,023,586		
8		GD-AA	87,798		60,611	27,187								
		GD-AN	0		0									
		GD-OR	20,339			20,339								
Total Miscellaneous IT Intangible Plt - 3031XX			54,480,834	40,579,469	9,886,502	4,014,863		3,889,079	36,690,390		40,579,469	3,889,079	24,561,648	28,450,727
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	422,431	422,431				422,431	422,431		282,788	282,788	139,643	139,643
		GD-OR	0			0								
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		282,788	282,788	139,643	139,643
Total Amortization Expense			56,667,360	42,592,186	10,014,285	4,060,889		4,003,248	38,588,938		42,592,186	4,003,248	25,802,451	29,805,699

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	(78,341,225)	(78,341,225)			(78,341,225)	(78,341,225)		(50,451,749)	(50,451,749)		(27,889,476)	(27,889,476)		
	Steam (ED-ID)	(96,136,253)	(96,136,253)		(96,136,253)	(96,136,253)	(96,136,253)				(96,136,253)	(96,136,253)	(96,136,253)		
	Steam (ED-WA)	(187,014,681)	(187,014,681)		(187,014,681)	(187,014,681)	(187,014,681)	(187,014,681)		(187,014,681)					
1	Hydro (ED-AN)	(190,330,585)	(190,330,585)			(190,330,585)	(190,330,585)		(122,572,897)	(122,572,897)		(67,757,688)	(67,757,688)		
1	Other (ED-AN)	(170,480,407)	(170,480,407)			(170,480,407)	(170,480,407)		(109,789,382)	(109,789,382)		(60,691,025)	(60,691,025)		
Total Electric Production		(722,303,151)	(722,303,151)			(283,150,934)	(439,152,217)	(722,303,151)		(187,014,681)	(282,814,028)	(469,828,709)	(96,136,253)	(156,338,189)	(252,474,442)
Electric Transmission															
1	ED-AN	(243,800,174)	(243,800,174)			(243,800,174)	(243,800,174)		(157,007,312)	(157,007,312)		(86,792,862)	(86,792,862)		
	ED-ID	(10,621,809)	(10,621,809)		(10,621,809)	(10,621,809)	(10,621,809)				(10,621,809)	(10,621,809)	(10,621,809)		
	ED-WA	(16,766,060)	(16,766,060)		(16,766,060)	(16,766,060)	(16,766,060)	(16,766,060)		(16,766,060)		(16,766,060)	(16,766,060)		
Total Electric Transmissic		(271,188,043)	(271,188,043)			(27,387,869)	(243,800,174)	(271,188,043)		(16,766,060)	(157,007,312)	(173,773,372)	(10,621,809)	(86,792,862)	(97,414,671)
Electric Distribution															
3	ED-AN	(502,708)	(502,708)			(502,708)	(502,708)		(326,142)	(326,142)		(176,566)	(176,566)		
	ED-ID	(279,319,061)	(279,319,061)		(279,319,061)	(279,319,061)	(279,319,061)				(279,319,061)	(279,319,061)	(279,319,061)		
	ED-WA	(461,038,028)	(461,038,028)		(461,038,028)	(461,038,028)	(461,038,028)	(461,038,028)		(461,038,028)		(461,038,028)	(461,038,028)		
Total Electric Distribution		(740,859,797)	(740,859,797)			(740,357,089)	(502,708)	(740,859,797)		(461,038,028)	(326,142)	(461,364,170)	(279,319,061)	(176,566)	(279,495,627)
Gas Underground Storage															
	GD-AN	(19,271,731)	(19,271,731)												
	GD-OR	(1,653,994)		(1,653,994)		(1,653,994)									
Total Gas Underground St		(20,925,725)		(19,271,731)		(1,653,994)									
Gas Distribution															
	GD-AN	(2,028,289)	(2,028,289)												
	GD-ID	(102,132,282)	(102,132,282)		(102,132,282)										
	GD-WA	(188,188,224)	(188,188,224)		(188,188,224)										
	GD-OR	(141,150,471)		(141,150,471)											
Total Gas Distribution		(433,499,266)		(292,348,795)		(141,150,471)									
General Plant															
4	ED-AN	(37,372,942)	(37,372,942)			(37,372,942)	(37,372,942)		(25,018,569)	(25,018,569)		(12,354,373)	(12,354,373)		
	ED-ID	(13,895,488)	(13,895,488)		(13,895,488)	(13,895,488)	(13,895,488)				(13,895,488)	(13,895,488)	(13,895,488)		
	ED-WA	(26,627,244)	(26,627,244)		(26,627,244)	(26,627,244)	(26,627,244)	(26,627,244)		(26,627,244)					
7,4	CD-AA	(100,686,507)	(70,593,324)	(20,850,162)	(9,243,021)	(70,593,324)	(70,593,324)		(47,257,289)	(47,257,289)		(23,336,035)	(23,336,035)		
9,4	CD-AN	(8,576,863)	(6,616,450)	(1,960,413)		(6,616,450)	(6,616,450)		(4,429,250)	(4,429,250)		(2,187,200)	(2,187,200)		
9	CD-ID	(7,429,654)	(5,731,458)	(1,698,196)		(5,731,458)	(5,731,458)				(5,731,458)	(5,731,458)	(5,731,458)		
9	CD-WA	(11,791,240)	(9,096,116)	(2,695,124)		(9,096,116)	(9,096,116)	(9,096,116)		(9,096,116)		(9,096,116)	(9,096,116)		
8	GD-AA	(2,500,892)		(1,726,491)	(774,401)										
	GD-AN	(3,950,584)		(3,950,584)											
	GD-ID	(2,457,026)		(2,457,026)											
	GD-WA	(12,730,147)		(12,730,147)											
	GD-OR	(5,692,715)		(5,692,715)											
Total General Plant		(233,711,302)	(169,933,022)	(48,068,143)	(15,710,137)	(55,350,306)	(114,582,716)	(169,933,022)		(35,723,360)	(76,705,108)	(112,428,468)	(19,626,946)	(37,877,608)	(57,504,554)
Total Accumulated Depr		(2,422,487,284)	(1,904,284,013)	(359,688,669)	(158,514,602)	(1,106,246,198)	(798,037,815)	(1,904,284,013)		(700,542,129)	(516,852,590)	(1,217,394,719)	(405,704,069)	(281,185,225)	(686,889,294)

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	1	Washington	Idaho	
7 Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	Production/Transmission Ratio	64.400%	35.600%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	3	Direct Distribution Operating Expense	64.877%	35.123%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	4	Jurisdictional 4-Factor Ratio	66.943%	33.057%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(15,728,287)	(15,728,287)		(15,728,287)	(15,728,287)		(10,129,017)	(10,129,017)		(5,599,270)	(5,599,270)	
1	Misc Intangible Plt (3030)	ED-AN	(2,840,847)	(2,840,847)		(2,840,847)	(2,840,847)		(1,829,505)	(1,829,505)		(1,011,342)	(1,011,342)	
Total Production/Transmission			(18,569,134)	(18,569,134)		(18,569,134)	(18,569,134)		(11,958,522)	(11,958,522)		(6,610,612)	(6,610,612)	
Distribution														
	Franchises (302000)	ED-WA	(402,520)	(402,520)		(402,520)	(402,520)	(402,520)		(402,520)				
	Misc Intangible Plt (3030)	ED-WA	(66,627)	(66,627)		(66,627)	(66,627)	(66,627)		(66,627)				
Total Distribution			(469,147)	(469,147)		(469,147)	(469,147)	(469,147)		(469,147)				
General Plant - 303000														
7,4		CD-AA	(5,070,358)	(3,554,930)	(1,049,969)	(465,459)	(3,554,930)	(3,554,930)		(2,379,777)	(2,379,777)	(1,175,153)	(1,175,153)	
9,1		CD-AN	(146,223)	(112,801)	(33,422)		(112,801)	(112,801)		(72,644)	(72,644)	(40,157)	(40,157)	
		GD-ID	(161,282)		(161,282)									
		GD-WA	(317,673)		(317,673)									
		GD-OR	(129,551)			(129,551)								
Total General Plant - 303000			(5,825,087)	(3,667,731)	(1,562,346)	(595,010)	(3,667,731)	(3,667,731)		(2,452,421)	(2,452,421)	(1,215,310)	(1,215,310)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(148,819,313)	(104,340,197)	(30,817,503)	(13,661,613)	(104,340,197)	(104,340,197)		(69,848,458)	(69,848,458)	(34,491,739)	(34,491,739)	
9,4		CD-AN	(403,269)	(311,094)	(92,175)		(311,094)	(311,094)		(208,256)	(208,256)	(102,838)	(102,838)	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	(15,853,912)	(12,230,183)	(3,623,729)		(12,230,183)	(12,230,183)	(12,230,183)			0	0	
4		ED-AN	(12,703,846)	(12,703,846)			(12,703,846)	(12,703,846)		(8,504,336)	(8,504,336)	(4,199,510)	(4,199,510)	
		ED-ID	0	0			0	0				0	0	
		ED-WA	(2,179,634)	(2,179,634)			(2,179,634)	(2,179,634)	(2,179,634)					
8		GD-AA	(246,308)		(170,039)	(76,269)								
		GD-AN	0		0									
		GD-OR	(20,339)			(20,339)								
Total Misc IT Intangible Plant - 3031XX			(180,226,621)	(131,764,954)	(34,703,446)	(13,758,221)	(14,409,817)	(117,355,137)	(131,764,954)	(14,409,817)	(78,561,050)	(92,970,867)	0	(38,794,087)
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
9		CD-ID	0	0	0		0	0		0	0	0	0	
9		CD-WA	0	0	0		0	0	0	0	0	0	0	
4		ED-AN	(1,195,008)	(1,195,008)			(1,195,008)	(1,195,008)		(799,974)	(799,974)	(395,034)	(395,034)	
		ED-WA	0	0			0	0		0	0			
		GD-WA	0		0									
		GD-OR	0		0									
Total General Plant - 390200, 396200			(1,195,008)	(1,195,008)	0	0	0	(1,195,008)	(1,195,008)	0	(799,974)	(799,974)	0	(395,034)
Total Accumulated Amortization			(206,284,997)	(155,665,974)	(36,265,792)	(14,353,231)	(14,878,964)	(140,787,010)	(155,665,974)	(14,878,964)	(93,771,967)	(108,650,931)	0	(47,015,043)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	845,517	0	845,517	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,920,609	0	0	8,357,777	8,357,777	0	0	2,468,520	2,468,520	0	1,094,312	1,094,312
9	CD-WA / ID / AN	2,327,289	678,639	337,288	779,414	1,795,341	201,076	99,936	230,936	531,948	0	0	0
	TOTAL ACCOUNT	19,050,097	800,859	699,567	9,538,357	11,038,783	3,272,093	99,936	2,699,456	6,071,485	845,517	1,094,312	1,939,829
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,687,447	8,459,003	3,115,965	9,112,479	20,687,447	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	130,858,399	0	0	91,747,441	91,747,441	0	0	27,098,157	27,098,157	0	12,012,801	12,012,801
9	CD-WA / ID / AN	31,081,306	9,406,308	6,232,819	8,337,925	23,977,052	2,787,032	1,846,746	2,470,476	7,104,254	0	0	0
	TOTAL ACCOUNT	211,961,387	17,865,311	9,348,784	109,197,845	136,411,940	27,837,632	1,846,746	29,568,633	59,253,011	4,283,635	12,012,801	16,296,436
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,424,507	1,295,795	7,798	2,120,914	3,424,507	0	0	0	0	0	0	0
99	GD-WA / ID / AN	233,123	0	0	0	0	233,123	0	0	233,123	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	12,109	0	12,109	0
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	69,020,374	0	0	48,391,565	48,391,565	0	0	14,292,739	14,292,739	0	6,336,070	6,336,070
9	CD-WA / ID / AN	5,761,846	4,189,731	7,622	247,508	4,444,861	1,241,392	2,258	73,335	1,316,985	0	0	0
	TOTAL ACCOUNT	78,622,626	5,485,526	15,420	50,759,987	56,260,933	1,474,515	2,258	14,483,894	15,960,667	12,109	6,388,917	6,401,026
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	60,123,656	26,227,672	12,663,063	21,232,921	60,123,656	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,538,235	0	0	0	0	10,013,112	3,556,532	2,968,591	16,538,235	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	7,555,586	0	0	5,297,372	5,297,372	0	0	1,564,611	1,564,611	0	693,603	693,603
9	CD-WA / ID / AN	7,109,400	1,541,177	795,643	3,147,585	5,484,405	456,641	235,744	932,610	1,624,995	0	0	0
	TOTAL ACCOUNT	96,264,906	27,768,849	13,458,706	29,677,878	70,905,433	10,469,753	3,792,276	5,532,905	19,794,934	4,840,842	723,697	5,564,539

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,561,097	424,028	184,903	3,681,066	4,289,997	125,637	54,786	1,090,677	1,271,100	0	0	0	
		TOTAL ACCOUNT	6,289,548	482,894	184,903	4,103,763	4,771,560	347,990	54,786	1,093,270	1,496,046	20,792	1,150	21,942	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,309,797	1,377,818	456,884	6,475,095	8,309,797	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,374,301	0	0	0	0	2,559,113	378,047	437,141	3,374,301	0	0	0	
99		GD-OR / AS	971,938	0	0	0	0	0	0	0	0	971,938	0	971,938	
8		GD-AA	5,763,733	0	0	0	0	0	0	3,978,993	3,978,993	0	1,784,740	1,784,740	
7		CD-AA	15,774,797	0	0	11,060,026	11,060,026	0	0	3,266,645	3,266,645	0	1,448,126	1,448,126	
9		CD-WA / ID / AN	2,008,145	18,064	747,989	783,090	1,549,143	5,352	221,625	232,025	459,002	0	0	0	
		TOTAL ACCOUNT	36,202,711	1,395,882	1,204,873	18,318,211	20,918,966	2,564,465	599,672	7,914,804	11,078,941	971,938	3,232,866	4,204,804	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,214,419	397,207	15,791	2,801,421	3,214,419	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586	
8		GD-AA	232,523	0	0	0	0	0	0	160,522	160,522	0	72,001	72,001	
7		CD-AA	1,325,251	0	0	929,160	929,160	0	0	274,433	274,433	0	121,658	121,658	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,991,949	397,207	15,791	3,730,581	4,143,579	106,253	0	529,872	636,125	18,586	193,659	212,245	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	44,879,868	13,118,457	6,576,788	25,184,623	44,879,868	0	0	0	0	0	0	
99	GD-WA / ID / AN	895,638	0	0	0	0	601,790	287,726	6,122	895,638	0	0	
99	GD-OR / AS	754,626	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	0	75,337	75,337	
7	CD-AA	95,869,548	0	0	67,216,057	67,216,057	0	0	19,852,666	0	8,800,825	8,800,825	
9	CD-WA/ ID / AN	20,262,360	10,302,643	2,861,499	2,466,850	15,630,992	3,052,610	847,845	730,913	4,631,368	0	0	
	TOTAL ACCOUNT	162,905,338	23,421,100	9,438,287	94,867,530	127,726,917	3,654,400	1,135,571	20,757,662	25,547,633	754,626	8,876,162	9,630,788
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	280,702	0	6,846	273,856	280,702	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	9,092	0	0	0	0	0	0	0	9,092	0	9,092	
8	GD-AA	889	0	0	0	0	0	0	614	0	275	275	
7	CD-AA	843,586	0	0	591,455	591,455	0	0	174,690	0	77,441	77,441	
9	CD-WA/ ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	
	TOTAL ACCOUNT	1,151,565	0	13,460	872,039	885,499	0	1,960	177,298	179,258	9,092	77,716	86,808
	TOTAL GENERAL PLANT	651,770,088	90,988,949	43,061,120	328,702,032	462,752,101	52,310,135	8,424,719	83,832,368	144,567,222	11,800,971	32,649,794	44,450,765

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	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	27,404,326	4,163,546	0	23,240,780	27,404,326	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	287,595	0	0	0	0	0	0	0	0	287,595	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	128,162,701	0	0	89,857,433	89,857,433	0	0	26,539,932	26,539,932	0	11,765,336	
9		CD-WA / ID / AN	831,024	178,380	0	462,697	641,077	52,853	0	137,094	189,947	0	0	
		TOTAL ACCOUNT	157,106,044	4,341,926	0	113,560,910	117,902,836	52,853	0	26,967,248	27,020,101	287,595	11,895,512	12,183,107
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,714,470	0	0	3,714,470	3,714,470	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	21,223,663	0	0	14,880,335	14,880,335	0	0	4,394,996	4,394,996	0	1,948,332	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	24,938,133	0	0	18,594,805	18,594,805	0	0	4,394,996	4,394,996	0	1,948,332	1,948,332
	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-12E
For Twelve Months Ended January 31, 2023	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	235,191	0	0	235,191	235,191	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	14,526,902	0	0	10,185,101	10,185,101	0	0	3,008,231	3,008,231	0	1,333,570	1,333,570
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	14,762,093	0	0	10,420,292	10,420,292	0	0	3,008,231	3,008,231	0	1,333,570	1,333,570
	TOTAL		373,043,355	20,776,984	0	255,917,974	276,694,958	5,323,062	771,517	62,092,954	68,187,533	713,546	27,447,318	28,160,864

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2023 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(72,912,916)	(51,120,703)	(15,098,807)	(6,693,406)
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>(79,673,174)</u>	<u>(55,918,764)</u>	<u>(16,516,544)</u>	<u>(7,237,866)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended January 31, 2023
Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,301,640	6,301,640	0	0	0	0	6,301,640
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	224	224	0	0	0	0	224
7/4	154550 Supply Chain Average Cost Variance	0	0	(398)	(398)	0	0	0	0	(398)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	149,016,053	74,297,465	0	223,313,518	130,583,537	63,498,958	18,432,516	10,798,507	0
TOTAL		149,016,053	74,297,465	6,301,473	229,614,991	130,583,537	63,498,958	18,432,516	10,798,507	6,301,473

ALLOCATION RATIOS:

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

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

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