

RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b>	
For Month Ended August 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(2,282,211)	(1,812,428)	(469,783)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(2,282,211)</u>	<u>(1,812,428)</u>	<u>(469,783)</u>
G-APL	Gas Net Adjusted Rate Base	<u>760,832,722</u>	<u>546,556,347</u>	<u>214,276,375</u>
	<b>RATE OF RETURN</b>	<u><u>-0.300%</u></u>	<u><u>-0.332%</u></u>	<u><u>-0.219%</u></u>

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**  
**GAS ALLOCATION PERCENTAGES**

For Month Ended August 31, 2023  
 Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2019 thru 12-31-2021	<b>100.000%</b>	<b>68.450%</b>	<b>31.550%</b>
2	Input	Number of Customers Percent	8-01-2023 thru 08-31-2023	271,126 <b>100.000%</b>	176,887 <b>65.242%</b>	94,239 <b>34.758%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2023 thru 08-31-2023	1,430,313 <b>100.000%</b>	1,055,899 <b>73.823%</b>	374,414 <b>26.177%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2022 thru 12-31-2022			
		Direct O & M Accounts 798 - 894		6,726,415	4,697,616	2,028,799
		Direct O & M Accounts 901 - 935		16,304,486	13,169,512	3,134,974
		Total		23,030,901	17,867,128	5,163,773
		Percentage		100.000%	77.579%	22.421%
		Direct Labor				
		Amount: Accounts 798 - 894		7,666,023	5,679,187	1,986,836
		Amount: Accounts 901 - 935		3,202,417	2,266,150	936,267
		Total		10,868,440	7,945,337	2,923,103
		Percentage		100.000%	73.105%	26.895%
		Total Number of Customers		270,130	176,812	93,318
		Percentage		100.000%	65.454%	34.546%
		Total Direct Plant		703,756,070	498,574,572	205,181,498
		Percentage		100.000%	70.845%	29.155%
4		Total Four Factor Allocators		400.000%	286.983%	113.017%
		Percent		<b>100.000%</b>	<b>71.746%</b>	<b>28.254%</b>
6	Input	Actual Therms Purchased Percent	8-01-2023 thru 08-31-2023	6,561,833 <b>100.000%</b>	4,303,906 <b>65.590%</b>	2,257,927 <b>34.410%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended August 31, 2023

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
	Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
	Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>179,935,971</b>	<b>139,817,382</b>	<b>27,954,657</b>	<b>12,163,932</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.704%</b>	<b>15.536%</b>	<b>6.760%</b>
	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	XXXXXX
	<b>Total</b>		<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>75.864%</b>	<b>16.186%</b>	<b>7.950%</b>
	Number of Customers at		788,366	410,798	270,130	107,438
	<b>Percentage</b>		<b>100.000%</b>	<b>52.107%</b>	<b>34.265%</b>	<b>13.628%</b>
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	<b>Percentage</b>		<b>100.000%</b>	<b>74.771%</b>	<b>16.846%</b>	<b>8.383%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>280.446%</b>	<b>82.833%</b>	<b>36.721%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.112%</b>	<b>20.708%</b>	<b>9.180%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended August 31, 2023

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	<b>Total</b>		<b>38,722,723</b>	<b>0</b>	<b>26,997,474</b>	<b>11,725,249</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.720%</b>	<b>30.280%</b>
	Direct Labor Accts 580 - 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	XXXXXX
	<b>Total</b>		<b>18,093,188</b>	<b>0</b>	<b>12,388,278</b>	<b>5,704,910</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.469%</b>	<b>31.531%</b>
	Number of Customers at		377,568	0	270,130	107,438
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.545%</b>	<b>28.455%</b>
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>66.407%</b>	<b>33.593%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>276.141%</b>	<b>123.859%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.035%</b>	<b>30.965%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended August 31, 2023

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>162,840,888</b>	<b>136,357,978</b>	<b>26,482,910</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.737%</b>	<b>16.263%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 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
	<b>Total</b>		<b>90,744,295</b>	<b>75,116,084</b>	<b>15,628,211</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>82.778%</b>	<b>17.222%</b>	<b>0.000%</b>
	Number of Customers at		680,928	410,798	270,130	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.329%</b>	<b>39.671%</b>	<b>0.000%</b>
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	<b>Percentage</b>		<b>100.000%</b>	<b>81.729%</b>	<b>18.271%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.573%</b>	<b>91.427%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.144%</b>	<b>22.856%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 <b>100.000%</b>	Washington 207,305,518 <b>67.016%</b>	Idaho 102,031,124 <b>32.984%</b>	
11	Book Depreciation Percent	8-01-2023 thru 08-31-2023	2,678,025 <b>100.000%</b>	1,914,307 <b>71.482%</b>	763,718 <b>28.518%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2023 thru 08-31-2023	842,082,902 <b>100.000%</b>	598,081,670 <b>71.024%</b>	244,001,232 <b>28.976%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2023 thru 08-31-2023	95,546,713 <b>100.000%</b>	75,710,266 <b>79.239%</b>	19,836,447 <b>20.761%</b>	
14	Net Allocated Schedule M's - AMA Percent	8-01-2023 thru 08-31-2023	-2,735,470 <b>100.000%</b>	-1,935,237 <b>70.746%</b>	-800,233 <b>29.254%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	6,048,179	0	6,048,179	4,354,181	0	4,354,181	1,693,998	0	1,693,998
99 4812XX	Commercial - Firm & Interruptible	3,323,568	0	3,323,568	2,272,590	0	2,272,590	1,050,978	0	1,050,978
99 4813XX	Industrial-Firm	197,523	0	197,523	146,918	0	146,918	50,605	0	50,605
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	6,130	0	6,130	5,372	0	5,372	758	0	758
99 499XXX	Unbilled Revenue	707,170	0	707,170	492,037	0	492,037	215,133	0	215,133
	TOTAL SALES TO ULTIMATE CUSTOMERS	10,282,570	0	10,282,570	7,271,098	0	7,271,098	3,011,472	0	3,011,472
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,279,321	0	6,279,321	4,118,607	0	4,118,607	2,160,714	0	2,160,714
4 488000	Miscellaneous Service Revenues	826	0	826	270	0	270	556	0	556
99 4893XX	Transportation Revenues	401,929	0	401,929	347,992	0	347,992	53,937	0	53,937
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	775,396	38,075	813,471	452,664	27,317	479,981	322,732	10,758	333,490
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	7,457,472	38,075	7,495,547	4,919,533	27,317	4,946,850	2,537,939	10,758	2,548,697
	TOTAL GAS REVENUES	17,740,042	38,075	17,778,117	12,190,631	27,317	12,217,948	5,549,411	10,758	5,560,169
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	11,850,264	0	11,850,264	7,909,091	0	7,909,091	3,941,173	0	3,941,173
99 808XXX	Net Natural Gas Storage Transactions	(850,913)	0	(850,913)	(558,114)	0	(558,114)	(292,799)	0	(292,799)
99 811000	Gas Used for Products Extraction	(33,128)	0	(33,128)	(21,729)	0	(21,729)	(11,399)	0	(11,399)
10 813000	Other Gas Expenses	9,046	68,221	77,267	9,046	45,719	54,765	0	22,502	22,502
99 813010	Gas Technology Institute (GTI) Expenses	2,770	0	2,770	1,851	0	1,851	919	0	919
99 813100	CCA Emission Expense	(5,033,052)	0	(5,033,052)	(5,033,052)	0	(5,033,052)	0	0	0
99 407417	Regulatory Credits-CCA	5,033,052	0	5,033,052	5,033,052	0	5,033,052	0	0	0
	TOTAL PRODUCTION EXPENSES	10,978,039	68,221	11,046,260	7,340,145	45,719	7,385,864	3,637,894	22,502	3,660,396
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	71,510	71,510	0	48,949	48,949	0	22,561	22,561
1 837000	Other Equipment	0	99,312	99,312	0	67,979	67,979	0	31,333	31,333
	TOTAL UNDERGROUND STORAGE OPER EXP	0	170,822	170,822	0	116,928	116,928	0	53,894	53,894
G-DEPX	Depreciation Expense-Underground Storage	0	64,241	64,241	0	43,973	43,973	0	20,268	20,268
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	87,670	87,670	0	60,010	60,010	0	27,660	27,660
	TOTAL UNDERGROUND STORAGE EXPENSES	0	258,492	258,492	0	176,938	176,938	0	81,554	81,554

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	34,562	166,013	200,575	30,575	122,556	153,131	3,987	43,457	47,444
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	474,565	90,223	564,788	326,421	66,605	393,026	148,144	23,618	171,762
3	875000 Measuring & Reg Sta Exp-General	6,938	0	6,938	4,276	0	4,276	2,662	0	2,662
3	876000 Measuring & Reg Sta Exp-Industrial	69	0	69	69	0	69	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	(565)	0	(565)	(1,945)	0	(1,945)	1,380	0	1,380
3	878000 Meter & House Regulator Expenses	30,580	0	30,580	11,566	0	11,566	19,014	0	19,014
3	879000 Customer Installation Expenses	161,826	8,846	170,672	116,212	6,530	122,742	45,614	2,316	47,930
3	880000 Other Expenses	177,331	83,306	260,637	144,242	61,499	205,741	33,089	21,807	54,896
3	881000 Rents	0	322	322	0	238	238	0	84	84
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	1,523	0	1,523	1,593	0	1,593	(70)	0	(70)
3	887000 Mains	145,721	0	145,721	96,889	0	96,889	48,832	0	48,832
3	889000 Measuring & Reg Sta Exp-General	37,997	(138)	37,859	36,791	(102)	36,689	1,206	(36)	1,170
3	890000 Measuring & Reg Sta Exp-Industrial	1,301	474	1,775	1,150	350	1,500	151	124	275
3	891000 Measuring & Reg Sta Exp-City Gate	5,270	(466)	4,804	1,772	(344)	1,428	3,498	(122)	3,376
3	892000 Services	188,770	0	188,770	158,897	0	158,897	29,873	0	29,873
3	893000 Meters & House Regulators	164,424	74,123	238,547	127,391	54,720	182,111	37,033	19,403	56,436
3	894000 Other Equipment	0	49,929	49,929	0	36,859	36,859	0	13,070	13,070
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,430,312</b>	<b>472,632</b>	<b>1,902,944</b>	<b>1,055,899</b>	<b>348,911</b>	<b>1,404,810</b>	<b>374,413</b>	<b>123,721</b>	<b>498,134</b>
G-DEPX	Depreciation Expense-Distribution	2,029,190	4,786	2,033,976	1,422,480	3,139	1,425,619	606,710	1,647	608,357
G-OTX	Taxes Other Than FIT	750,190	0	750,190	738,366	0	738,366	11,824	0	11,824
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>2,779,380</b>	<b>4,786</b>	<b>2,784,166</b>	<b>2,160,846</b>	<b>3,139</b>	<b>2,163,985</b>	<b>618,534</b>	<b>1,647</b>	<b>620,181</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>4,209,692</b>	<b>477,418</b>	<b>4,687,110</b>	<b>3,216,745</b>	<b>352,050</b>	<b>3,568,795</b>	<b>992,947</b>	<b>125,368</b>	<b>1,118,315</b>

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For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,021	8,021	0	5,233	5,233	0	2,788	2,788
2	902000	Meter Reading Expenses	29,025	3,841	32,866	19,841	2,506	22,347	9,184	1,335	10,519
2	903XXX	Customer Records & Collection Expenses	54,474	419,165	473,639	32,477	273,472	305,949	21,997	145,693	167,690
2	904000	Uncollectible Accounts	65,330	0	65,330	57,868	0	57,868	7,462	0	7,462
2	905000	Misc Customer Accounts	0	52,506	52,506	0	34,256	34,256	0	18,250	18,250
TOTAL CUSTOMER ACCOUNTS EXPENSES			148,829	483,533	632,362	110,186	315,467	425,653	38,643	168,066	206,709
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	367,627	8,448	376,075	275,100	5,512	280,612	92,527	2,936	95,463
2	909000	Advertising	17,423	72,418	89,841	11,513	47,247	58,760	5,910	25,171	31,081
2	910000	Misc Customer Service & Info Exp	0	5,096	5,096	0	3,325	3,325	0	1,771	1,771
TOTAL CUSTOMER SERVICE & INFO EXP			385,050	85,962	471,012	286,613	56,084	342,697	98,437	29,878	128,315
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	7	7	0	5	5	0	2	2
TOTAL SALES EXPENSES			0	7	7	0	5	5	0	2	2
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	36,368	811,212	847,580	10,663	582,012	592,675	25,705	229,200	254,905
4	921000	Office Supplies & Expenses	0	120,486	120,486	0	86,444	86,444	0	34,042	34,042
4	922000	Admin. Expenses Transferred - Credit	0	(1,700)	(1,700)	0	(1,220)	(1,220)	0	(480)	(480)
4	923000	Outside Services Employed	87,220	317,580	404,800	87,109	227,851	314,960	111	89,729	89,840
4	924000	Property Insurance Premium	0	53,889	53,889	0	38,663	38,663	0	15,226	15,226
4	925XXX	Injuries and Damages	1,349	131,758	133,107	1,022	94,531	95,553	327	37,227	37,554
4	926XXX	Employee Pensions and Benefits	161,016	507,227	668,243	119,813	363,915	483,728	41,203	143,312	184,515
4	928000	Regulatory Commission Expenses	102,312	27,445	129,757	77,514	19,691	97,205	24,798	7,754	32,552
4	930000	Miscellaneous General Expenses	3,118	51,522	54,640	2,976	36,965	39,941	142	14,557	14,699
4	931000	Rents	0	11,660	11,660	0	8,366	8,366	0	3,294	3,294
4	935000	Maintenance of General Plant	58,264	258,063	316,327	51,323	185,150	236,473	6,941	72,913	79,854
TOTAL ADMIN & GEN OPERATING EXP			449,647	2,289,142	2,738,789	350,420	1,642,368	1,992,788	99,227	646,774	746,001



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	147,968	431,840	579,808	134,887	309,828	444,715	13,081	122,012	135,093
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	71,478	855,333	926,811	71,478	613,667	685,145	0	241,666	241,666
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	129,199	0	129,199	129,199	0	129,199	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	5,041	19,781	24,822	4,011	14,049	18,060	1,030	5,732	6,762
99 407314	Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407357	AMORT OF INTERVENOR FUND DEFER	399	0	399	399	0	399	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,501	0	3,501	2,912	0	2,912	589	0	589
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407443	Regulatory Deferral - Reg. Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(19,822)	0	(19,822)	(19,822)	0	(19,822)	0	0	0
99 407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99 407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99 407459	Insurance Balancing	822	0	822	822	0	822	0	0	0
99 407493	Amortization Remand Residual	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	55,258	84,206	139,464	40,595	60,414	101,009	14,663	23,792	38,455
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	442,551	1,398,504	1,841,055	398,760	1,003,227	1,401,987	43,791	395,277	439,068
	TOTAL ADMIN & GENERAL EXPENSES	892,198	3,687,646	4,579,844	749,180	2,645,595	3,394,775	143,018	1,042,051	1,185,069
	TOTAL EXPENSES BEFORE FIT	16,613,808	5,061,279	21,675,087	11,702,869	3,591,858	15,294,727	4,910,939	1,469,421	6,380,360
	NET OPERATING INCOME (LOSS) BEFORE FIT			(3,896,970)			(3,076,779)			(820,191)
G-FIT	FEDERAL INCOME TAX			(950,715)			(734,842)			(215,873)
G-FIT	DEFERRED FEDERAL INCOME TAX			(664,044)			(529,509)			(134,535)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(2,282,211)			(1,812,428)			(469,783)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.242%	34.758%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.823%	26.177%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL 10	Actual Annual Throughput	100.000%	67.016%	32.984%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,460	33,857	38,317	4,460	24,291	28,751	0	9,566	9,566
4	495028	Deferred Exchange Reservation	468,750	0	468,750	307,453	0	307,453	161,297	0	161,297
4	495100	Entitlement Penalties	0	4,218	4,218	0	3,026	3,026	0	1,192	1,192
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	189,528	0	189,528	108,660	0	108,660	80,868	0	80,868
4	495329	Amortization Res Decoupling Deferral	(6,001)	0	(6,001)	(17,775)	0	(17,775)	11,774	0	11,774
4	495338	Non-Res Decoupling Deferred Rev	197,923	0	197,923	124,798	0	124,798	73,125	0	73,125
4	495339	Amortization Non-Res Decoupling	(79,264)	0	(79,264)	(74,932)	0	(74,932)	(4,332)	0	(4,332)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
TOTAL OTHER GAS REVENUES			775,396	38,075	813,471	452,664	27,317	479,981	322,732	10,758	333,490

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	7,685,307	0	7,685,307	5,039,222	0	5,039,222	2,646,085	0	2,646,085
1	804001	Pipeline Demand Costs	2,276,463	0	2,276,463	1,558,239	0	1,558,239	718,224	0	718,224
1	804002	Transport Variable Charges	14,710	0	14,710	10,069	0	10,069	4,641	0	4,641
6	804010	Gas Costs - Fixed Hedge	34,357	0	34,357	22,535	0	22,535	11,822	0	11,822
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	39,597	0	39,597	25,972	0	25,972	13,625	0	13,625
6	804018	Merchandise Processing Fee	10,791	0	10,791	7,078	0	7,078	3,713	0	3,713
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(407,765)	0	(407,765)	(267,453)	0	(267,453)	(140,312)	0	(140,312)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	212,586	0	212,586	139,435	0	139,435	73,151	0	73,151
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	1,230,820	0	1,230,820	929,664	0	929,664	301,156	0	301,156
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	753,398	0	753,398	444,330	0	444,330	309,068	0	309,068
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>11,850,264</b>	<b>0</b>	<b>11,850,264</b>	<b>7,909,091</b>	<b>0</b>	<b>7,909,091</b>	<b>3,941,173</b>	<b>0</b>	<b>3,941,173</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	65.590%	34.410%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	12,876	8,448	21,324	6,665	5,512	12,177	6,211	2,936	9,147
99	908600	Public Purpose Tariff Rider Expense Offset	333,742	0	333,742	253,828	0	253,828	79,914	0	79,914
99	908610	Limited Income Tax Refund Program	(10,511)	0	(10,511)	(10,511)	0	(10,511)	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	31,520	0	31,520	25,118	0	25,118	6,402	0	6,402
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			367,627	8,448	376,075	275,100	5,512	280,612	92,527	2,936	95,463

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.242%	34.758%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended August 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.92%	55.92%
2	Cost of Debt		4.802%	4.806%
	Total Cost of Debt		2.685%	2.688%
	Total Weighted Cost		2.685%	2.688%
G-APL	Net Rate Base	760,832,722	546,556,347	214,276,375
	Interest Deduction for FIT Calculation	20,434,787	14,675,038	5,759,749
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	17,778,117	12,217,948	5,560,169
G-OPS	Operating & Maintenance Expense	16,962,196	11,668,745	5,293,451
G-OPS	Book Deprec/Amort and Reg Amortizations	3,799,808	2,770,570	1,029,238
G-OTX	Taxes Other than FIT	913,083	855,412	57,671
	Net Operating Income Before FIT	(3,896,970)	(3,076,779)	(820,191)
G-INT	Less: Interest Expense	1,702,899	1,222,920	479,979
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	1,073,050	800,451	272,599
	Taxable Net Operating Income	(4,527,213)	(3,499,248)	(1,027,965)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(950,715)	(734,842)	(215,873)
G-DTE	Deferred FIT	(368,603)	(262,720)	(105,883)
G-DTE	Customer Tax Credit Amortization	(295,441)	(266,789)	(28,652)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,614,759)	(1,264,351)	(350,408)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Month Ended August 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,251,941	1,363,544	3,615,485	1,630,917	975,876	2,606,793	621,024	387,668	1,008,692
12	997001	Contributions In Aid of Construction	0	116,666	116,666	0	82,861	82,861	0	33,805	33,805
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(52,529)	(52,529)	0	(37,308)	(37,308)	0	(15,221)	(15,221)
99	997010	Deferred Gas Credit and Refunds	1,984,218	468,750	2,452,968	1,373,994	332,925	1,706,919	610,224	135,825	746,049
12	997016	Redemption Expense Amortization	0	1,881	1,881	0	1,336	1,336	0	545	545
99	997018	DSM Tariff Rider	(284,733)	0	(284,733)	(274,131)	0	(274,131)	(10,602)	0	(10,602)
12	997020	FAS87 Current Pension Accrual	0	(44,898)	(44,898)	0	(31,888)	(31,888)	0	(13,010)	(13,010)
12	997027	Customer Uncollectibles	(28,240)	(84,428)	(112,668)	(22,265)	(59,964)	(82,229)	(5,975)	(24,464)	(30,439)
99	997031	Decoupling Mechanism	(302,187)	0	(302,187)	(140,752)	0	(140,752)	(161,435)	0	(161,435)
12	997032	Interest Rate Swaps	0	105,329	105,329	0	74,809	74,809	0	30,520	30,520
12	997035	Leases	0	7,156	7,156	0	5,134	5,134	0	2,022	2,022
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,823)	(36,823)	0	(15,023)	(15,023)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,385,318)	(2,385,318)	0	(973,150)	(973,150)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	31,779	0	31,779	25,377	0	25,377	6,402	0	6,402
12	997080	Book Transportation Depreciation	0	166,779	166,779	0	118,453	118,453	0	48,326	48,326
12	997081	Deferred Compensation	0	373	373	0	265	265	0	108	108
4	997082	Meal Disallowances	0	16,482	16,482	0	11,825	11,825	0	4,657	4,657
12	997083	Paid Time Off	0	6,005	6,005	0	4,265	4,265	0	1,740	1,740
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(5,668)	0	(5,668)	(5,668)	0	(5,668)	0	0	0
12	997101	Repairs 481 (a)	0	(875,000)	(875,000)	0	(621,460)	(621,460)	0	(253,540)	(253,540)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,464)	7,731	0	(3,881)	(3,881)	13,195	(1,583)	11,612
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	83,194	83,194	0	59,088	59,088	0	24,106	24,106
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,170	1,170	0	477	477
12	997122	Regulatory Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
12	997125	COVID-19	(19,822)	0	(19,822)	(19,822)	0	(19,822)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(161,821)	(161,821)	0	(114,932)	(114,932)	0	(46,889)	(46,889)
12	997129	Mixed Service Costs (IDD#5)	0	(450,000)	(450,000)	0	(319,608)	(319,608)	0	(130,392)	(130,392)
12	997138	Intervenor Funding	140	0	140	140	0	140	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,940	7,940	0	3,239	3,239
12	997140	Insurance Balancing	822	0	822	822	0	822	0	0	0
12	997141	CCA	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>3,808,519</b>	<b>(2,735,469)</b>	<b>1,073,050</b>	<b>1,104,769</b>	<b>(2,911,111)</b>	<b>800,451</b>	<b>1,072,833</b>	<b>(800,234)</b>	<b>272,599</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.242%	34.758%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	65.590%	34.410%
G-ALL	11	Book Depreciation	100.000%	71.482%	28.518%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.024%	28.976%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended August 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	57,961	41,166	16,795
99	410100	Deferred Federal Income Tax Exp	(355,316)	(261,070)	(94,246)
		<b>SUBTOTAL</b>	<b>(297,355)</b>	<b>(219,904)</b>	<b>(77,451)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(135,930)	(96,543)	(39,387)
99	411100	Deferred Federal Income Tax Exp	26,051	26,685	(634)
		<b>SUBTOTAL</b>	<b>(109,879)</b>	<b>(69,858)</b>	<b>(40,021)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		<b>SUBTOTAL</b>	<b>38,631</b>	<b>27,042</b>	<b>11,589</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(368,603)</b>	<b>(262,720)</b>	<b>(105,883)</b>
99	411193	Customer Tax Credit Amortization	(295,441)	(266,789)	(28,652)
		<b>SUBTOTAL</b>	<b>(295,441)</b>	<b>(266,789)</b>	<b>(28,652)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.024%	28.976%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>UNDERGROUND STORAGE</b>									
1	408190	R&P Property Tax - Storage	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>23,429</b>	<b>23,429</b>	<b>0</b>	<b>16,037</b>	<b>16,037</b>	<b>0</b>	<b>7,392</b>	<b>7,392</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	261,090	0	261,090	261,090	0	261,090	0	0	0
99	408120	Municipal Occupation & License Tax	285,188	0	285,188	237,766	0	237,766	47,422	0	47,422
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	204,306	0	204,306	239,510	0	239,510	(35,204)	0	(35,204)
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>750,190</b>	<b>0</b>	<b>750,190</b>	<b>738,366</b>	<b>0</b>	<b>738,366</b>	<b>11,824</b>	<b>0</b>	<b>11,824</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	55,258	84,206	139,464	40,595	60,414	101,009	14,663	23,792	38,455
		<b>TOTAL A&amp;G TAX</b>	<b>55,258</b>	<b>84,206</b>	<b>139,464</b>	<b>40,595</b>	<b>60,414</b>	<b>101,009</b>	<b>14,663</b>	<b>23,792</b>	<b>38,455</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>805,448</b>	<b>107,635</b>	<b>913,083</b>	<b>778,961</b>	<b>76,451</b>	<b>855,412</b>	<b>26,487</b>	<b>31,184</b>	<b>57,671</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended August 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,332,909	3,127,020	1,022,594	956,309	1,978,903	771,517	376,600	1,148,117
4	3031XX	Misc Intangible IT Plant (3031XX)	4,330,514	61,464,896	65,795,410	4,330,514	44,098,603	48,429,117	0	17,366,293	17,366,293
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,124,625</b>	<b>62,797,805</b>	<b>68,922,430</b>	<b>5,353,108</b>	<b>45,054,912</b>	<b>50,408,020</b>	<b>771,517</b>	<b>17,742,893</b>	<b>18,514,410</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	911,162	911,162	0	380,841	380,841
1	351XXX	Structures & Improvements	0	3,040,662	3,040,662	0	2,081,333	2,081,333	0	959,329	959,329
1	352XXX	Wells	0	23,661,808	23,661,808	0	16,196,508	16,196,508	0	7,465,300	7,465,300
1	353000	Lines	0	2,058,789	2,058,789	0	1,409,241	1,409,241	0	649,548	649,548
1	354000	Compressor Station Equipment	0	15,556,437	15,556,437	0	10,648,381	10,648,381	0	4,908,056	4,908,056
1	355000	Measuring & Regulating Equipment	0	2,165,037	2,165,037	0	1,481,968	1,481,968	0	683,069	683,069
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,178,910	3,178,910	0	2,175,964	2,175,964	0	1,002,946	1,002,946
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>51,498,789</b>	<b>51,498,789</b>	<b>0</b>	<b>35,277,707</b>	<b>35,277,707</b>	<b>0</b>	<b>16,221,082</b>	<b>16,221,082</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	706,518	0	706,518	520,886	0	520,886	185,632	0	185,632
6	375000	Structures & Improvements	1,601,530	0	1,601,530	952,035	0	952,035	649,495	0	649,495
6	376000	Mains	492,197,714	2,518,937	494,716,651	336,710,406	1,652,171	338,362,577	155,487,308	866,766	156,354,074
6	378000	Measuring & Reg Station Equip-General	7,575,212	0	7,575,212	4,875,881	0	4,875,881	2,699,331	0	2,699,331
6	379000	Measuring & Reg Station Equip-City Gate	6,838,036	0	6,838,036	1,954,204	0	1,954,204	4,883,832	0	4,883,832
6	380000	Services	349,059,480	0	349,059,480	239,455,125	0	239,455,125	109,604,355	0	109,604,355
6	381XXX	Meters	124,593,618	0	124,593,618	88,108,696	0	88,108,696	36,484,922	0	36,484,922
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,160,265	0	4,160,265	3,087,168	0	3,087,168	1,073,097	0	1,073,097
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>986,820,968</b>	<b>2,518,937</b>	<b>989,339,905</b>	<b>675,728,326</b>	<b>1,652,171</b>	<b>677,380,497</b>	<b>311,092,642</b>	<b>866,766</b>	<b>311,959,408</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,372,029	2,743,870	6,115,899	3,272,093	1,968,617	5,240,710	99,936	775,253	875,189
4	390XXX	Structures & Improvements	29,700,985	29,760,863	59,461,848	27,838,057	21,352,229	49,190,286	1,862,928	8,408,634	10,271,562
4	391XXX	Office Furniture & Equipment	1,476,787	15,505,411	16,982,198	1,474,529	11,124,512	12,599,041	2,258	4,380,899	4,383,157
4	392XXX	Transportation Equipment	14,116,438	5,562,854	19,679,292	10,469,024	3,991,125	14,460,149	3,647,414	1,571,729	5,219,143
4	393000	Stores Equipment	421,113	1,141,466	1,562,579	366,092	818,956	1,185,048	55,021	322,510	377,531
4	394000	Tools, Shop & Garage Equipment	3,549,319	7,928,269	11,477,588	2,780,247	5,688,216	8,468,463	769,072	2,240,053	3,009,125
4	395XXX	Laboratory Equipment	110,331	529,872	640,203	110,331	380,162	490,493	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,677,166	1,074,574	4,751,740	2,736,547	770,964	3,507,511	940,619	303,610	1,244,229
4	397XXX	Communications Equipment	4,784,471	21,615,071	26,399,542	3,648,900	15,507,949	19,156,849	1,135,571	6,107,122	7,242,693
4	398000	Miscellaneous Equipment	1,960	185,220	187,180	0	132,888	132,888	1,960	52,332	54,292
<b>TOTAL GENERAL PLANT</b>			<b>61,210,599</b>	<b>86,047,470</b>	<b>147,258,069</b>	<b>52,695,820</b>	<b>61,735,618</b>	<b>114,431,438</b>	<b>8,514,779</b>	<b>24,311,852</b>	<b>32,826,631</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended August 31, 2023  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,054,156,192	202,863,001	1,257,019,193	733,777,254	143,720,408	877,497,662	320,378,938	59,142,593	379,521,531
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,682,932)	(19,682,932)	0	(13,472,967)	(13,472,967)	0	(6,209,965)	(6,209,965)
G-ADEP		Distribution Plant	(302,353,440)	(2,059,398)	(304,412,838)	(196,670,473)	(1,350,759)	(198,021,232)	(105,682,967)	(708,639)	(106,391,606)
G-ADEP		General Plant	(20,510,949)	(31,200,407)	(51,711,356)	(16,336,127)	(22,385,045)	(38,721,172)	(4,174,822)	(8,815,362)	(12,990,184)
		TOTAL ACCUMULATED DEPRECIATION	(322,864,389)	(52,942,737)	(375,807,126)	(213,006,600)	(37,208,771)	(250,215,371)	(109,857,789)	(15,733,966)	(125,591,755)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(500,436)	(1,131,127)	(1,631,563)	(331,140)	(811,539)	(1,142,679)	(169,296)	(319,588)	(488,884)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,087,612)	(33,409,985)	(37,497,597)	(4,087,612)	(23,970,328)	(28,057,940)	0	(9,439,657)	(9,439,657)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(4,588,048)	(34,541,112)	(39,129,160)	(4,418,752)	(24,781,867)	(29,200,619)	(169,296)	(9,759,245)	(9,928,541)
		TOTAL ACCUMULATED DEPR/AMORT	(327,452,437)	(87,483,849)	(414,936,286)	(217,425,352)	(61,990,638)	(279,415,990)	(110,027,085)	(25,493,211)	(135,520,296)
		NET GAS UTILITY PLANT before DFIT	726,703,755	115,379,152	842,082,907	516,351,902	81,729,770	598,081,672	210,351,853	33,649,382	244,001,235
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,928,911)	(101,928,911)	0	(72,393,990)	(72,393,990)	0	(29,534,921)	(29,534,921)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,656,063)	(14,656,063)	0	(10,513,770)	(10,513,770)	0	(4,142,293)	(4,142,293)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,348,336)	(1,348,336)	0	(967,377)	(967,377)	0	(380,959)	(380,959)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,487)	(1,487)	0	(1,067)	(1,067)	0	(420)	(420)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(273,550)	(273,550)	0	(194,286)	(194,286)	0	(79,264)	(79,264)
		TOTAL ACCUMULATED DFIT	0	(118,208,347)	(118,208,347)	0	(84,070,490)	(84,070,490)	0	(34,137,857)	(34,137,857)
		NET GAS UTILITY PLANT	726,703,755	(2,829,195)	723,874,560	516,351,902	(2,340,720)	514,011,182	210,351,853	(488,475)	209,863,378

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	65.590%	34.410%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.024%	28.976%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	726,703,755	(2,829,195)	723,874,560	516,351,902	(2,340,720)	514,011,182	210,351,853	(488,475)	209,863,378
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,445,538	2,146,790	3,592,328	924,068	1,540,236	2,464,304	521,470	606,554	1,128,024
4	182318	Accumulated Amortization - AFUDC	(323,706)	(919,881)	(1,243,587)	(240,247)	(659,969)	(900,216)	(83,459)	(259,912)	(343,371)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,922,913	3,922,913	0	1,808,151	1,808,151
1	164100	Gas Inventory--Jackson Prairie	0	14,855,559	14,855,559	0	10,168,630	10,168,630	0	4,686,929	4,686,929
1	164115	Gas Inventory--Clay Basin	0	48,662	48,662	0	34,913	34,913	0	13,749	13,749
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,193,810	0	3,193,810	3,193,810	0	3,193,810	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,579,935	0	7,579,935	7,579,935	0	7,579,935	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,262,487)	0	(2,262,487)	(2,262,487)	0	(2,262,487)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(20,495,015)	0	(20,495,015)	(9,962,346)	0	(9,962,346)	(10,532,669)	0	(10,532,669)
99	190393	ADFIT-Customer Tax Credit	4,303,954	0	4,303,954	2,092,093	0	2,092,093	2,211,861	0	2,211,861
99	235199	Customer Deposits	(2,255)	0	(2,255)	(2,255)	0	(2,255)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	3,164,640	0	3,164,640	3,164,640	0	3,164,640	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(664,574)	0	(664,574)	(664,574)	0	(664,574)	0	0	0
C-WKC		Working Capital	19,156,128	0	19,156,128	13,715,805	0	13,715,805	5,440,323	0	5,440,323
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	15,095,968	21,862,194	36,958,162	17,538,442	15,006,723	32,545,165	(2,442,474)	6,855,471	4,412,997
		NET RATE BASE	741,799,723	19,032,999	760,832,722	533,890,344	12,666,003	546,556,347	207,909,379	6,366,996	214,276,375

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	353,272	353,272											
Steam (ED-ID)	364,152	364,152											
Steam (ED-WA)	935,303	935,303											
Hydro (ED-AN)	1,386,854	1,386,854											
Other (ED-AN)	919,801	919,801											
<b>Total Electric Production</b>	<b>3,959,382</b>	<b>3,959,382</b>											
<b>Electric Transmission</b>													
ED-AN	1,704,873	1,704,873											
ED-ID	23,059	23,059											
ED-WA	43,507	43,507											
<b>Total Electric Transmission</b>	<b>1,771,439</b>	<b>1,771,439</b>											
<b>Electric Distribution</b>													
ED-AN	7,260	7,260											
ED-ID	1,726,672	1,726,672											
ED-WA	3,349,380	3,349,380											
<b>Total Electric Distribution</b>	<b>5,083,312</b>	<b>5,083,312</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	64,241		64,241			64,241	64,241		43,973	43,973		20,268	20,268
GD-OR	10,844			10,844									
<b>Total Gas Underground Storage</b>	<b>75,085</b>		<b>64,241</b>	<b>10,844</b>		<b>64,241</b>	<b>64,241</b>		<b>43,973</b>	<b>43,973</b>		<b>20,268</b>	<b>20,268</b>
<b>Gas Distribution</b>													
6 GD-AN	4,786		4,786				4,786		3,139	3,139		1,647	1,647
GD-ID	606,710		606,710		606,710	606,710					606,710		606,710
GD-WA	1,422,480		1,422,480		1,422,480	1,422,480		1,422,480		1,422,480			
GD-OR	926,897			926,897									
<b>Total Gas Distribution</b>	<b>2,960,873</b>		<b>2,033,976</b>	<b>926,897</b>	<b>2,029,190</b>	<b>4,786</b>	<b>2,033,976</b>	<b>1,422,480</b>	<b>3,139</b>	<b>1,425,619</b>	<b>606,710</b>	<b>1,647</b>	<b>608,357</b>
<b>General Plant</b>													
ED-AN	230,531	230,531											
ED-ID	43,248	43,248											
ED-WA	116,675	116,675											
7,4 CD-AA	1,904,251	1,335,108	394,333	174,810		394,333	394,333		282,918	282,918		111,415	111,415
9,4 CD-AN	64,526	49,777	14,749			14,749	14,749		10,582	10,582		4,167	4,167
9 CD-ID	40,254	31,053	9,201		9,201	9,201					9,201		9,201
9 CD-WA	189,026	145,820	43,206		43,206	43,206		43,206		43,206			
8,4 GD-AA	29,514		20,375	9,139		20,375	20,375		14,618	14,618		5,757	5,757
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	673
GD-ID	3,880		3,880		3,880	3,880					3,880		3,880
GD-WA	91,681		91,681		91,681	91,681		91,681		91,681			
GD-OR	14,281			14,281									
<b>Total General Plant</b>	<b>2,730,250</b>	<b>1,952,212</b>	<b>579,808</b>	<b>198,230</b>	<b>147,968</b>	<b>431,840</b>	<b>579,808</b>	<b>134,887</b>	<b>309,828</b>	<b>444,715</b>	<b>13,081</b>	<b>122,012</b>	<b>135,093</b>
<b>Total Depreciation Expense</b>	<b>16,580,341</b>	<b>12,766,345</b>	<b>2,678,025</b>	<b>1,135,971</b>	<b>2,177,158</b>	<b>500,867</b>	<b>2,678,025</b>	<b>1,557,367</b>	<b>356,940</b>	<b>1,914,307</b>	<b>619,791</b>	<b>143,927</b>	<b>763,718</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand	68.450%		31.550%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	71.746%		28.254%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased	65.590%		34.410%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	21,933	21,933												
<b>Total Production/Transmission</b>		<b>98,466</b>	<b>98,466</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	9,162	9,162												
Misc Intangible Plt (303000)	ED-WA	489	489												
<b>Total Distribution</b>		<b>9,651</b>	<b>9,651</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	34,569	24,237	7,159	3,173		7,159	7,159		5,136	5,136		2,023	2,023	
9,4	CD-AN	811	626	185			185	185		133	133		52	52	
	GD-ID	1,233		1,233				1,233					1,233	1,233	
	GD-WA	2,072		2,072				2,072		2,072	2,072				
	GD-OR	551			551										
<b>Total General Plant - 303000</b>		<b>39,236</b>	<b>24,863</b>	<b>10,649</b>	<b>3,724</b>		<b>3,305</b>	<b>7,344</b>	<b>10,649</b>	<b>2,072</b>	<b>5,269</b>	<b>7,341</b>	<b>1,233</b>	<b>2,075</b>	<b>3,308</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	4,095,924	2,871,734	848,184	376,006		848,184	848,184		608,538	608,538		239,646	239,646	
9,4	CD-AN	10,007	7,720	2,287			2,287	2,287		1,641	1,641		646	646	
9,4	CD-ID	0	0	0			0	0					0	0	
9,4	CD-WA	312,717	241,239	71,478			71,478	71,478		71,478	71,478				
	ED-AN	597,450	597,450												
	ED-ID	0	0												
	ED-WA	104,386	104,386												
8,4	GD-AA	7,043		4,862	2,181		4,862	4,862		3,488	3,488		1,374	1,374	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	6,065			6,065										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>5,133,592</b>	<b>3,822,529</b>	<b>926,811</b>	<b>384,252</b>		<b>71,478</b>	<b>855,333</b>	<b>926,811</b>	<b>71,478</b>	<b>613,667</b>	<b>685,145</b>	<b>0</b>	<b>241,666</b>	<b>241,666</b>
<b>Gas Underground Storage</b>															
1	GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	35,203	35,203												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>5,316,148</b>	<b>3,990,712</b>	<b>937,460</b>	<b>387,976</b>		<b>74,783</b>	<b>862,677</b>	<b>937,460</b>	<b>73,550</b>	<b>618,936</b>	<b>692,486</b>	<b>1,233</b>	<b>243,741</b>	<b>244,974</b>

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
Service -																			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand	68.450%											31.550%	
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Rat	71.746%											28.254%	
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%															

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended August 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(80,453,941)	(80,453,941)												
Steam (ED-ID)	(98,428,825)	(98,428,825)												
Steam (ED-WA)	(193,010,641)	(193,010,641)												
Hydro (ED-AN)	(198,126,851)	(198,126,851)												
Other (ED-AN)	(176,221,558)	(176,221,558)												
<b>Total Electric Production</b>	<b>(746,241,816)</b>	<b>(746,241,816)</b>												
<b>Electric Transmission</b>														
ED-AN	(251,894,154)	(251,894,154)												
ED-ID	(10,770,637)	(10,770,637)												
ED-WA	(17,046,929)	(17,046,929)												
<b>Total Electric Transmission</b>	<b>(279,711,720)</b>	<b>(279,711,720)</b>												
<b>Electric Distribution</b>														
ED-AN	(546,993)	(546,993)												
ED-ID	(288,998,311)	(288,998,311)												
ED-WA	(479,228,578)	(479,228,578)												
<b>Total Electric Distribution</b>	<b>(768,773,882)</b>	<b>(768,773,882)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(19,682,932)		(19,682,932)			(19,682,932)	(19,682,932)		(13,472,967)	(13,472,967)		(6,209,965)	(6,209,965)	
GD-OR	(1,723,865)			(1,723,865)										
<b>Total Gas Underground Storage</b>	<b>(21,406,797)</b>		<b>(19,682,932)</b>	<b>(1,723,865)</b>		<b>(19,682,932)</b>	<b>(19,682,932)</b>		<b>(13,472,967)</b>	<b>(13,472,967)</b>		<b>(6,209,965)</b>	<b>(6,209,965)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(2,059,398)		(2,059,398)			(2,059,398)	(2,059,398)		(1,350,759)	(1,350,759)		(708,639)	(708,639)	
GD-ID	(105,682,967)		(105,682,967)		(105,682,967)	(105,682,967)					(105,682,967)		(105,682,967)	
GD-WA	(196,670,473)		(196,670,473)		(196,670,473)	(196,670,473)		(196,670,473)		(196,670,473)				
GD-OR	(146,211,589)			(146,211,589)										
<b>Total Gas Distribution</b>	<b>(450,624,427)</b>		<b>(304,412,838)</b>	<b>(146,211,589)</b>		<b>(302,353,440)</b>	<b>(2,059,398)</b>	<b>(304,412,838)</b>	<b>(196,670,473)</b>	<b>(1,350,759)</b>	<b>(198,021,232)</b>	<b>(105,682,967)</b>	<b>(708,639)</b>	<b>(106,391,606)</b>
<b>General Plant</b>														
ED-AN	(36,167,908)	(36,167,908)												
ED-ID	(13,369,964)	(13,369,964)												
ED-WA	(26,819,856)	(26,819,856)												
7,4 CD-AA	(112,177,128)	(78,649,629)	(23,229,639)	(10,297,860)		(23,229,639)	(23,229,639)		(16,666,337)	(16,666,337)		(6,563,302)	(6,563,302)	
9,4 CD-AN	(8,987,732)	(6,933,406)	(2,054,326)			(2,054,326)			(1,473,897)	(1,473,897)		(580,429)	(580,429)	
9 CD-ID	(7,559,483)		(5,831,612)		(1,727,871)	(1,727,871)					(1,727,871)		(1,727,871)	
9 CD-WA	(13,040,048)	(10,059,484)	(2,980,564)		(2,980,564)	(2,980,564)		(2,980,564)		(2,980,564)				
8,4 GD-AA	(2,695,433)		(1,860,792)	(834,641)		(1,860,792)			(1,335,044)	(1,335,044)		(525,748)	(525,748)	
4 GD-AN	(4,055,650)		(4,055,650)			(4,055,650)			(2,909,767)	(2,909,767)		(1,145,883)	(1,145,883)	
GD-ID	(2,446,951)		(2,446,951)		(2,446,951)	(2,446,951)					(2,446,951)		(2,446,951)	
GD-WA	(13,355,563)		(13,355,563)		(13,355,563)	(13,355,563)		(13,355,563)		(13,355,563)				
GD-OR	(5,769,791)			(5,769,791)										
<b>Total General Plant</b>	<b>(246,445,507)</b>	<b>(177,831,859)</b>	<b>(51,711,356)</b>	<b>(16,902,292)</b>		<b>(20,510,949)</b>	<b>(31,200,407)</b>	<b>(51,711,356)</b>	<b>(16,336,127)</b>	<b>(22,385,045)</b>	<b>(38,721,172)</b>	<b>(4,174,822)</b>	<b>(8,815,362)</b>	<b>(12,990,184)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,513,204,149)</b>	<b>(1,972,559,277)</b>	<b>(375,807,126)</b>	<b>(164,837,746)</b>		<b>(322,864,389)</b>	<b>(52,942,737)</b>	<b>(375,807,126)</b>	<b>(213,006,600)</b>	<b>(37,208,771)</b>	<b>(250,215,371)</b>	<b>(109,857,789)</b>	<b>(15,733,966)</b>	<b>(125,591,755)</b>

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 System Contract Demand	68.450%	31.550%
8 Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4 Jurisdictional 4-Factor Ratio	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6 Actual Therms Purchased	65.590%	34.410%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Month Ended August 31, 2023
Average of Monthly Averages Basis

Report ID:  
**G-AAMT-1A**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(16,225,755)	(16,225,755)											
Misc Intangible Plt (303000)	ED-AN	(2,983,267)	(2,983,267)											
<b>Total Production/Transmission</b>		<b>(19,209,022)</b>	<b>(19,209,022)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(462,004)	(462,004)											
Misc Intangible Plt (303000)	ED-WA	(69,804)	(69,804)											
<b>Total Distribution</b>		<b>(531,808)</b>	<b>(531,808)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,295,059)	(3,712,472)	(1,096,501)	(486,086)		(1,096,501)	(1,096,501)		(786,696)	(786,696)		(309,805)	(309,805)
9,4	CD-AN	(151,493)	(116,867)	(34,626)			(34,626)	(34,626)		(24,843)	(24,843)		(9,783)	(9,783)
	GD-ID	(169,296)		(169,296)			(169,296)	(169,296)					(169,296)	(169,296)
	GD-WA	(331,140)		(331,140)			(331,140)	(331,140)		(331,140)				
	GD-OR	(133,130)			(133,130)									
<b>Total General Plant - 303000</b>		<b>(6,080,118)</b>	<b>(3,829,339)</b>	<b>(1,631,563)</b>	<b>(619,216)</b>	<b>(500,436)</b>	<b>(1,131,127)</b>	<b>(1,631,563)</b>	<b>(331,140)</b>	<b>(811,539)</b>	<b>(1,142,679)</b>	<b>(169,296)</b>	<b>(319,588)</b>	<b>(488,884)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(159,847,883)	(112,072,548)	(33,101,299)	(14,674,036)		(33,101,299)	(33,101,299)		(23,748,858)	(23,748,858)		(9,352,441)	(9,352,441)
9,4	CD-AN	(468,321)	(361,277)	(107,044)			(107,044)	(107,044)		(76,800)	(76,800)		(30,244)	(30,244)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(17,883,414)	(13,795,802)	(4,087,612)			(4,087,612)	(4,087,612)		(4,087,612)			0	0
	ED-AN	(13,676,370)	(13,676,370)											
	ED-ID	0	0											
	ED-WA	(2,832,240)	(2,832,240)											
8,4	GD-AA	(292,086)		(201,642)	(90,444)		(201,642)	(201,642)		(144,670)	(144,670)		(56,972)	(56,972)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(56,584)			(56,584)									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(195,056,898)</b>	<b>(142,738,237)</b>	<b>(37,497,597)</b>	<b>(14,821,064)</b>	<b>(4,087,612)</b>	<b>(33,409,985)</b>	<b>(37,497,597)</b>	<b>(4,087,612)</b>	<b>(23,970,328)</b>	<b>(28,057,940)</b>	<b>0</b>	<b>(9,439,657)</b>	<b>(9,439,657)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(1,423,825)	(1,423,825)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,423,825)</b>	<b>(1,423,825)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(222,301,671)</b>	<b>(167,732,231)</b>	<b>(39,129,160)</b>	<b>(15,440,280)</b>	<b>(4,588,048)</b>	<b>(34,541,112)</b>	<b>(39,129,160)</b>	<b>(4,418,752)</b>	<b>(24,781,867)</b>	<b>(29,200,619)</b>	<b>(169,296)</b>	<b>(9,759,245)</b>	<b>(9,928,541)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand			68.450%	31.550%			
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratic			71.746%	28.254%			
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%									



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

AVISTA UTILITIES

Gas-North 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	12,135,088	0	0	8,508,153	8,508,153	0	0	2,512,934	2,512,934	0	1,114,001	1,114,001
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
	<b>TOTAL ACCOUNT</b>	<b>19,264,576</b>	<b>800,859</b>	<b>699,567</b>	<b>9,688,733</b>	<b>11,189,159</b>	<b>3,272,093</b>	<b>99,936</b>	<b>2,743,870</b>	<b>6,115,899</b>	<b>845,517</b>	<b>1,114,001</b>	<b>1,959,518</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,789,826	8,515,822	3,115,965	9,158,039	20,789,826	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	4,294,119	0	0	0	0	0	0	0	4,294,119	0	4,294,119	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,351,083	0	0	92,092,872	92,092,872	0	0	27,200,182	27,200,182	0	12,058,029	12,058,029
9	CD-WA / ID / AN	31,548,609	9,407,745	6,287,432	8,642,366	24,337,543	2,787,458	1,862,928	2,560,680	7,211,066	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>213,034,237</b>	<b>17,923,567</b>	<b>9,403,397</b>	<b>109,893,277</b>	<b>137,220,241</b>	<b>27,838,058</b>	<b>1,862,928</b>	<b>29,760,862</b>	<b>59,461,848</b>	<b>4,294,119</b>	<b>12,058,029</b>	<b>16,352,148</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,725,649	1,314,167	7,798	2,403,684	3,725,649	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	73,953,333	0	0	51,850,161	51,850,161	0	0	15,314,256	15,314,256	0	6,788,916	6,788,916
9	CD-WA / ID / AN	5,761,909	4,189,780	7,622	247,508	4,444,910	1,241,406	2,258	73,335	1,316,999	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>83,856,790</b>	<b>5,503,947</b>	<b>15,420</b>	<b>54,501,353</b>	<b>60,020,720</b>	<b>1,474,529</b>	<b>2,258</b>	<b>15,505,411</b>	<b>16,982,198</b>	<b>12,109</b>	<b>6,841,763</b>	<b>6,853,872</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,396,035	25,817,105	12,252,566	24,326,364	62,396,035	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,377,849	0	0	0	0	9,995,554	3,412,261	2,970,034	16,377,849	0	0	0
99	GD-OR / AS	4,847,814	0	0	0	0	0	0	0	4,847,814	0	4,847,814	0
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,569,804	0	0	5,307,341	5,307,341	0	0	1,567,555	1,567,555	0	694,908	694,908
9	CD-WA / ID / AN	7,292,270	1,597,975	793,649	3,233,852	5,625,476	473,470	235,153	958,171	1,666,794	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,580,959</b>	<b>27,415,080</b>	<b>13,046,215</b>	<b>32,867,557</b>	<b>73,328,852</b>	<b>10,469,024</b>	<b>3,647,414</b>	<b>5,562,853</b>	<b>19,679,291</b>	<b>4,847,814</b>	<b>725,002</b>	<b>5,572,816</b>

RESULTS OF OPERATIONS	Report ID:
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,780	8,780	0	0	2,593	2,593	0	1,150	1,150	
9		CD-WA / ID / AN	5,852,178	485,122	185,696	3,843,727	4,514,545	143,739	55,021	1,138,873	1,337,633	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,580,629</b>	<b>543,988</b>	<b>185,696</b>	<b>4,266,424</b>	<b>4,996,108</b>	<b>366,092</b>	<b>55,021</b>	<b>1,141,466</b>	<b>1,562,579</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,484,332	1,501,272	474,945	6,508,115	8,484,332	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,758,539	0	0	0	0	2,773,950	547,448	437,141	3,758,539	0	0	0	
99		GD-OR / AS	1,215,267	0	0	0	0	0	0	0	0	1,215,267	0	1,215,267	
8		GD-AA	5,763,959	0	0	0	0	0	0	3,979,149	3,979,149	0	1,784,810	1,784,810	
7		CD-AA	15,834,140	0	0	11,101,632	11,101,632	0	0	3,278,934	3,278,934	0	1,453,574	1,453,574	
9		CD-WA / ID / AN	2,016,740	21,251	747,989	786,533	1,555,773	6,297	221,625	233,045	460,967	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,072,977</b>	<b>1,522,523</b>	<b>1,222,934</b>	<b>18,396,280</b>	<b>21,141,737</b>	<b>2,780,247</b>	<b>769,073</b>	<b>7,928,269</b>	<b>11,477,589</b>	<b>1,215,267</b>	<b>3,238,384</b>	<b>4,453,651</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	3,242,023	397,207	15,791	2,829,025	3,242,023	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	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	
		<b>TOTAL ACCOUNT</b>	<b>5,023,631</b>	<b>397,207</b>	<b>15,791</b>	<b>3,758,185</b>	<b>4,171,183</b>	<b>110,331</b>	<b>0</b>	<b>529,872</b>	<b>640,203</b>	<b>18,586</b>	<b>193,659</b>	<b>212,245</b>	

RESULTS OF OPERATIONS	Report ID:
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AVISTA UTILITIES

Gas-North 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	25,398,005	12,542,856	7,583,364	5,271,785	25,398,005	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,329,884	0	0	0	0	2,662,471	846,824	820,589	4,329,884	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
9		CD-WA / ID / AN	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	
		<b>TOTAL ACCOUNT</b>	<b>31,667,043</b>	<b>12,792,864</b>	<b>7,899,925</b>	<b>6,130,166</b>	<b>26,822,955</b>	<b>2,736,547</b>	<b>940,619</b>	<b>1,074,574</b>	<b>4,751,740</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	42,880,361	12,827,436	6,503,117	23,549,808	42,880,361	0	0	0	0	0	0	
99		GD-WA / ID / AN	889,893	0	0	0	0	596,045	287,726	6,122	889,893	0	0	
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	
7		CD-AA	99,975,926	0	0	70,095,121	70,095,121	0	0	20,703,015	20,703,015	0	9,177,790	
9		CD-WA / ID / AN	20,294,319	10,303,468	2,861,499	2,490,679	15,655,646	3,052,855	847,845	737,973	4,638,673	0	0	
		<b>TOTAL ACCOUNT</b>	<b>165,025,975</b>	<b>23,130,904</b>	<b>9,364,616</b>	<b>96,135,608</b>	<b>128,631,128</b>	<b>3,648,900</b>	<b>1,135,571</b>	<b>21,615,071</b>	<b>26,399,542</b>	<b>742,178</b>	<b>9,253,127</b>	<b>9,995,305</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	290,669	0	6,846	283,823	290,669	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	0	9,092	0	
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	
7		CD-AA	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0	80,953	
9		CD-WA / ID / AN	17,296	0	6,614	6,728	13,342	0	1,960	1,994	3,954	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,199,789</b>	<b>0</b>	<b>13,460</b>	<b>908,829</b>	<b>922,289</b>	<b>0</b>	<b>1,960</b>	<b>185,220</b>	<b>187,180</b>	<b>9,092</b>	<b>81,228</b>	<b>90,320</b>
		<b>TOTAL GENERAL PLANT</b>	<b>661,423,393</b>	<b>90,030,939</b>	<b>41,867,021</b>	<b>336,663,199</b>	<b>468,561,159</b>	<b>52,695,821</b>	<b>8,514,780</b>	<b>86,047,468</b>	<b>147,258,069</b>	<b>12,049,308</b>	<b>33,554,857</b>	<b>45,604,165</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,362,714	4,362,714	0	0	1,288,554	1,288,554	0	571,225	
9		CD-WA / ID / AN	194,058	0	0	149,702	149,702	0	0	44,356	44,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,787,440</b>	<b>319,716</b>	<b>0</b>	<b>16,343,527</b>	<b>16,663,243</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,332,910</b>	<b>3,127,021</b>	<b>425,951</b>	<b>571,225</b>	<b>997,176</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,494,758	4,453,415	0	23,041,343	27,494,758	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	362,508	0	0	0	0	0	0	0	0	362,508	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	120,113,880	0	0	84,214,244	84,214,244	0	0	24,873,182	24,873,182	0	11,026,454	
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0	
		<b>TOTAL ACCOUNT</b>	<b>149,354,020</b>	<b>4,733,201</b>	<b>0</b>	<b>107,718,284</b>	<b>112,451,485</b>	<b>82,899</b>	<b>0</b>	<b>25,300,498</b>	<b>25,383,397</b>	<b>362,508</b>	<b>11,156,630</b>	<b>11,519,138</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,798,941	0	0	3,798,941	3,798,941	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	28,979,245	0	0	20,317,928	20,317,928	0	0	6,001,022	6,001,022	0	2,660,295	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>32,778,186</b>	<b>0</b>	<b>0</b>	<b>24,116,869</b>	<b>24,116,869</b>	<b>0</b>	<b>0</b>	<b>6,001,022</b>	<b>6,001,022</b>	<b>0</b>	<b>2,660,295</b>	<b>2,660,295</b>
	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>7,813,329</b>	<b>7,813,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,456</b>	<b>0</b>	<b>0</b>	<b>68,822,259</b>	<b>68,822,259</b>	<b>0</b>	<b>0</b>	<b>20,327,067</b>	<b>20,327,067</b>	<b>0</b>	<b>9,011,130</b>	<b>9,011,130</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
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AVISTA UTILITIES  
Gas-North 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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,467,720</b>	<b>20,467,720</b>	<b>0</b>	<b>0</b>	<b>6,045,264</b>	<b>6,045,264</b>	<b>0</b>	<b>2,679,907</b>	<b>2,679,907</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>20,446,202</b>	<b>16,115,342</b>	<b>0</b>	<b>58,365</b>	<b>16,173,707</b>	<b>4,247,615</b>	<b>0</b>	<b>17,238</b>	<b>4,264,853</b>	<b>0</b>	<b>7,642</b>	<b>7,642</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	360,612	0	0	360,612	360,612	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	18,223,893	0	0	12,777,136	12,777,136	0	0	3,773,804	3,773,804	0	1,672,953	1,672,953
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,584,505</b>	<b>0</b>	<b>0</b>	<b>13,137,748</b>	<b>13,137,748</b>	<b>0</b>	<b>0</b>	<b>3,773,804</b>	<b>3,773,804</b>	<b>0</b>	<b>1,672,953</b>	<b>1,672,953</b>
	<b>TOTAL</b>		<b>377,117,029</b>	<b>21,168,259</b>	<b>0</b>	<b>258,478,101</b>	<b>279,646,360</b>	<b>5,353,108</b>	<b>771,517</b>	<b>62,797,803</b>	<b>68,922,428</b>	<b>788,459</b>	<b>27,759,782</b>	<b>28,548,241</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(69,859,489)	(48,979,885)	(14,466,503)	(6,413,101)
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	(6,511,185)	(4,565,122)	(1,348,336)	(597,727)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	<u>(77,207,188)</u>	<u>(54,189,813)</u>	<u>(16,005,887)</u>	<u>(7,011,488)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended August 31, 2023
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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AVISTA UTILITIES

Gas-North 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	6,578,794	6,578,794	0	0	0	0	6,578,794
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	2,868	2,868	0	0	0	0	2,868
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	95,415,443	43,247,511	0	138,662,954	81,699,638	37,807,188	13,715,805	5,440,323	0
<b>TOTAL</b>		<b>95,415,443</b>	<b>43,247,511</b>	<b>6,581,661</b>	<b>145,244,615</b>	<b>81,699,638</b>	<b>37,807,188</b>	<b>13,715,805</b>	<b>5,440,323</b>	<b>6,581,661</b>

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