

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(2,166,420)	(1,655,624)	(510,796)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(2,166,420)</u>	<u>(1,655,624)</u>	<u>(510,796)</u>
G-APL	Gas Net Adjusted Rate Base	<u>758,440,142</u>	<u>544,450,969</u>	<u>213,989,173</u>
	<b>RATE OF RETURN</b>	<u><u>-0.286%</u></u>	<u><u>-0.304%</u></u>	<u><u>-0.239%</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 July 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	7-01-2023 thru 07-31-2023	271,142 <b>100.000%</b>	177,103 <b>65.317%</b>	94,039 <b>34.683%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2023 thru 07-31-2023	1,301,936 <b>100.000%</b>	894,658 <b>68.717%</b>	407,278 <b>31.283%</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	7-01-2023 thru 07-31-2023	6,897,526 <b>100.000%</b>	4,464,079 <b>64.720%</b>	2,433,447 <b>35.280%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended July 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>
	Percentage		100.000%	77.704%	15.536%	6.760%
	Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
	Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
	Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	XXXXXX
	<b>Total</b>		<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
	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%
	<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>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended July 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 July 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>
	Percentage		100.000%	83.737%	16.263%	0.000%
	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>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>308.573%</b>	<b>91.427%</b>	<b>0.000%</b>
9	Average (CD AN/ID/WA)		<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	Washington 207,305,518	Idaho 102,031,124	
			<b>100.000%</b>	<b>67.016%</b>	<b>32.984%</b>	
11	Book Depreciation Percent	7-01-2023 thru 07-31-2023	2,661,942	1,902,193	759,749	
			<b>100.000%</b>	<b>71.459%</b>	<b>28.541%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2023 thru 07-31-2023	839,115,709	595,679,926	243,435,783	
			<b>100.000%</b>	<b>70.989%</b>	<b>29.011%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2023 thru 07-31-2023	95,473,339	75,699,295	19,774,044	
			<b>100.000%</b>	<b>79.288%</b>	<b>20.712%</b>	
14	Net Allocated Schedule M's - AMA Percent	7-01-2023 thru 07-31-2023	-2,797,971	-1,978,265	-819,706	
			<b>100.000%</b>	<b>70.704%</b>	<b>29.296%</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 July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Direct	Allocated	Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>										
<b>SALES OF GAS:</b>										
53514	53519	99	480000	Residential	6,567,811	0	6,567,811	4,690,316	0	4,690,316
53725	53730	99	4812XX	Commercial - Firm & Interruptible	3,389,777	0	3,389,777	2,315,050	0	2,315,050
53736	53741	99	4813XX	Industrial-Firm	210,231	0	210,231	153,029	0	153,029
53747	53752	99	481400	Interruptible	0	0	0	0	0	0
53901	53906	99	484000	Interdepartmental Revenue	8,662	0	8,662	7,671	0	7,671
40015	40280	99	499XXX	Unbilled Revenue	(169,193)	0	(169,193)	(127,923)	0	(127,923)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>					<b>10,007,288</b>	<b>0</b>	<b>10,007,288</b>	<b>7,038,143</b>	<b>0</b>	<b>7,038,143</b>
<b>OTHER OPERATING REVENUES:</b>										
53802	53807	99	483XXX	Sales for Resale	5,727,551	0	5,727,551	3,706,871	0	3,706,871
53824	53829	4	488000	Miscellaneous Service Revenues	836	0	836	240	0	240
407675	407680	99	4893XX	Transportation Revenues	385,564	0	385,564	331,740	0	331,740
53857	53862	99	493000	Rent from Gas Property	0	0	0	0	0	0
53868	53873	4	495XXX	Other Gas Revenues	591,265	21,573	612,838	258,855	15,478	274,333
349701	349706	99	496100	Provision for Rate Refund	0	0	0	0	0	0
434712	434717	99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>					<b>6,705,216</b>	<b>21,573</b>	<b>6,726,789</b>	<b>4,297,706</b>	<b>15,478</b>	<b>4,313,184</b>
<b>TOTAL GAS REVENUES</b>					<b>16,712,504</b>	<b>21,573</b>	<b>16,734,077</b>	<b>11,335,849</b>	<b>15,478</b>	<b>11,351,327</b>
<b>PRODUCTION EXPENSES:</b>										
54114	54119	G-804	804/805	City Gate Purchases	11,514,750	0	11,514,750	7,582,420	0	7,582,420
54158	54163	99	808XXX	Net Natural Gas Storage Transactions	(1,237,789)	0	(1,237,789)	(801,097)	0	(801,097)
54169	54174	99	811000	Gas Used for Products Extraction	(21,833)	0	(21,833)	(14,130)	0	(14,130)
54180	54185	10	813000	Other Gas Expenses	4,695	61,943	66,638	4,695	41,512	46,207
204075	204080	99	813010	Gas Technology Institute (GTI) Expenses	2,658	0	2,658	1,756	0	1,756
475684	475689	99	813100	CCA Emission Expense	3,194,549	0	3,194,549	3,194,549	0	3,194,549
475698	475703	99	407417	Regulatory Credits-CCA	(3,194,549)	0	(3,194,549)	(3,194,549)	0	(3,194,549)
<b>TOTAL PRODUCTION EXPENSES</b>					<b>10,262,481</b>	<b>61,943</b>	<b>10,324,424</b>	<b>6,773,644</b>	<b>41,512</b>	<b>6,815,156</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>										
54224	54229	1	814000	Supervision & Engineering	0	0	0	0	0	0
54246	54251	1	824000	Other Expenses	0	32,653	32,653	0	22,351	22,351
54235	54240	1	837000	Other Equipment	0	98,764	98,764	0	67,604	67,604
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>					<b>0</b>	<b>131,417</b>	<b>131,417</b>	<b>0</b>	<b>89,955</b>	<b>89,955</b>
		G-DEPX	Depreciation Expense-Underground Storage		0	63,824	63,824	0	43,688	43,688
		G-AMTX	Amortization Expense-Underground Storage		0	0	0	0	0	0
		G-OTX	Taxes Other Than FIT		0	23,429	23,429	0	16,037	16,037
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>					<b>0</b>	<b>87,253</b>	<b>87,253</b>	<b>0</b>	<b>59,725</b>	<b>59,725</b>
<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>					<b>0</b>	<b>218,670</b>	<b>218,670</b>	<b>0</b>	<b>149,680</b>	<b>149,680</b>

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

AVISTA UTILITIES

				***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>DISTRIBUTION EXPENSES:</b>													
<b>OPERATION</b>													
54389	54394	3	870000	Supervision & Engineering	27,437	107,968	135,405	22,757	74,192	96,949	4,680	33,776	38,456
54400	54405	3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
54411	54416	3	874000	Mains & Services Expenses	348,724	79,455	428,179	222,393	54,599	276,992	126,331	24,856	151,187
54422	54427	3	875000	Measuring & Reg Sta Exp-General	10,477	0	10,477	6,634	0	6,634	3,843	0	3,843
54433	54438	3	876000	Measuring & Reg Sta Exp-Industrial	1,044	0	1,044	520	0	520	524	0	524
54444	54449	3	877000	Measuring & Reg Sta Exp-City Gate	12,822	0	12,822	12,277	0	12,277	545	0	545
54455	54460	3	878000	Meter & House Regulator Expenses	52,513	0	52,513	33,106	0	33,106	19,407	0	19,407
54466	54471	3	879000	Customer Installation Expenses	150,575	4,920	155,495	92,148	3,381	95,529	58,427	1,539	59,966
54477	54482	3	880000	Other Expenses	91,568	25,878	117,446	80,666	17,783	98,449	10,902	8,095	18,997
54488	54493	3	881000	Rents	0	(129)	(129)	0	(89)	(89)	0	(40)	(40)
<b>MAINTENANCE</b>													
54510	54515	3	885000	Supervision & Engineering	(1,111)	0	(1,111)	0	0	0	(1,111)	0	(1,111)
54532	54537	3	887000	Mains	169,473	0	169,473	138,645	0	138,645	30,828	0	30,828
54543	54548	3	889000	Measuring & Reg Sta Exp-General	12,561	1,279	13,840	10,577	879	11,456	1,984	400	2,384
54565	54570	3	890000	Measuring & Reg Sta Exp-Industrial	(25)	0	(25)	(153)	0	(153)	128	0	128
54554	54559	3	891000	Measuring & Reg Sta Exp-City Gate	41,908	1,148	43,056	2,789	789	3,578	39,119	359	39,478
54576	54581	3	892000	Services	208,233	0	208,233	155,492	0	155,492	52,741	0	52,741
54587	54592	3	893000	Meters & House Regulators	175,740	31,567	207,307	116,808	21,692	138,500	58,932	9,875	68,807
54598	54603	3	894000	Other Equipment	0	78,661	78,661	0	54,053	54,053	0	24,608	24,608
				<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,301,939</b>	<b>330,747</b>	<b>1,632,686</b>	<b>894,659</b>	<b>227,279</b>	<b>1,121,938</b>	<b>407,280</b>	<b>103,468</b>	<b>510,748</b>
G-DEPX				Depreciation Expense-Distribution	2,018,635	4,785	2,023,420	1,414,214	3,097	1,417,311	604,421	1,688	606,109
G-OTX				Taxes Other Than FIT	921,402	0	921,402	765,685	0	765,685	155,717	0	155,717
				<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>2,940,037</b>	<b>4,785</b>	<b>2,944,822</b>	<b>2,179,899</b>	<b>3,097</b>	<b>2,182,996</b>	<b>760,138</b>	<b>1,688</b>	<b>761,826</b>
				<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>4,241,976</b>	<b>335,532</b>	<b>4,577,508</b>	<b>3,074,558</b>	<b>230,376</b>	<b>3,304,934</b>	<b>1,167,418</b>	<b>105,156</b>	<b>1,272,574</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended July 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

				***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>													
40165	40430	2	901000	Supervision	0	8,067	8,067	0	5,269	5,269	0	2,798	2,798
40166	40431	2	902000	Meter Reading Expenses	27,250	6,484	33,734	20,989	4,235	25,224	6,261	2,249	8,510
35533	35790	2	903XXX	Customer Records & Collection Expenses	41,974	382,067	424,041	24,173	249,555	273,728	17,801	132,512	150,313
40168	40433	2	904000	Uncollectible Accounts	88,113	0	88,113	78,048	0	78,048	10,065	0	10,065
40169	40434	2	905000	Misc Customer Accounts	0	(7,411)	(7,411)	0	(4,841)	(4,841)	0	(2,570)	(2,570)
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>				<b>157,337</b>	<b>389,207</b>	<b>546,544</b>	<b>123,210</b>	<b>254,218</b>	<b>377,428</b>	<b>34,127</b>	<b>134,989</b>	<b>169,116</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>													
	G-908		908XXX	Customer Assistance Expenses	374,730	7,298	382,028	283,792	4,767	288,559	90,938	2,531	93,469
40174	40439	2	909000	Advertising	(90)	21,703	21,613	(1,039)	14,176	13,137	949	7,527	8,476
40175	40440	2	910000	Misc Customer Service & Info Exp	0	5,018	5,018	0	3,278	3,278	0	1,740	1,740
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>				<b>374,640</b>	<b>34,019</b>	<b>408,659</b>	<b>282,753</b>	<b>22,221</b>	<b>304,974</b>	<b>91,887</b>	<b>11,798</b>	<b>103,685</b>	
<b>SALES EXPENSES:</b>													
40179	40444	2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
40180	40445	2	913000	Advertising	0	0	0	0	0	0	0	0	0
40181	40446	2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</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>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>													
40185	40450	4	920000	Salaries	27,774	595,754	623,528	7,313	427,430	434,743	20,461	168,324	188,785
40186	40451	4	921000	Office Supplies & Expenses	43	109,591	109,634	42	78,627	78,669	1	30,964	30,965
40187	40452	4	922000	Admin. Expenses Transferred - Credit	0	(1,445)	(1,445)	0	(1,037)	(1,037)	0	(408)	(408)
40188	40453	4	923000	Outside Services Employed	74,836	310,858	385,694	70,976	223,028	294,004	3,860	87,830	91,690
40189	40454	4	924000	Property Insurance Premium	0	53,267	53,267	0	38,217	38,217	0	15,050	15,050
40190	40455	4	925XXX	Injuries and Damages	1,176	155,001	156,177	860	111,207	112,067	316	43,794	44,110
40191	40456	4	926XXX	Employee Pensions and Benefits	142,262	580,523	722,785	103,317	416,502	519,819	38,945	164,021	202,966
40193	40458	4	928000	Regulatory Commission Expenses	101,271	13,597	114,868	84,883	9,755	94,638	16,388	3,842	20,230
40194	40459	4	930000	Miscellaneous General Expenses	2,659	106,127	108,786	939	76,142	77,081	1,720	29,985	31,705
40195	40460	4	931000	Rents	0	13,917	13,917	0	9,985	9,985	0	3,932	3,932
40196	40461	4	935000	Maintenance of General Plant	38,590	260,141	298,731	33,628	186,641	220,269	4,962	73,500	78,462
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>				<b>388,611</b>	<b>2,197,331</b>	<b>2,585,942</b>	<b>301,958</b>	<b>1,576,497</b>	<b>1,878,455</b>	<b>86,653</b>	<b>620,834</b>	<b>707,487</b>	



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

AVISTA UTILITIES

				***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	G-DEPX	Depreciation Expense-General Plant		147,188	427,509	574,697	134,473	306,721	441,194	12,715	120,788	133,503
	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		71,479	857,709	929,188	71,479	615,372	686,851	0	242,337	242,337
	G-AMTX	Amortization Expense-General Plant - 390200, 39		0	0	0	0	0	0	0	0	0
434726	434731	99 407230 Tax Reform Amortization		(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
439679	439684	99 407302 Amortization WA Excess Natural Gas Line Extensi		129,199	0	129,199	129,199	0	129,199	0	0	0
451710	451715	99 407305 Natural Gas Depreciation Study Deferral		0	0	0	0	0	0	0	0	0
465294	465299	99 407306 Regulatory Debit - AMI Amortization		62,904	0	62,904	62,904	0	62,904	0	0	0
465280	465285	99 407307 Regulatory Debit - Existing Meters Deferral Amorti		26,505	0	26,505	26,505	0	26,505	0	0	0
445084	445089	99 407311 Regulatory Debit - AFUDC Amortization		5,041	19,802	24,843	4,011	14,057	18,068	1,030	5,745	6,775
452690	452695	99 407314 Regulatory Debit - FISERVE Amortization		13,195	0	13,195	0	0	0	13,195	0	13,195
445070	445075	99 407319 AFUDC Equity DFIT Deferral		0	0	0	0	0	0	0	0	0
442081	442086	99 407332 Existing Meters/ERTs Excess Depreciation Deferr		0	0	0	0	0	0	0	0	0
459519	459524	99 407347 COVID-19 Deferred Costs		0	0	0	0	0	0	0	0	0
470870	470875	99 407381 Voluntary RNG Revenue Offset		3,515	0	3,515	2,926	0	2,926	589	0	589
464884	464889	99 407407 Reg. Credits-Amortization Depreciation Benefit		0	0	0	0	0	0	0	0	0
464898	464903	99 407419 Amortization AFUDC Equity Tax Credit		0	0	0	0	0	0	0	0	0
433084	433089	99 407436 Regulatory Deferral - AMI		0	0	0	0	0	0	0	0	0
455686	455691	99 407443 Regulatory Deferral - Reg. Fees		(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
457523	457528	99 407447 Regulatory Deferral - COVID-19		(13,536)	0	(13,536)	(13,536)	0	(13,536)	0	0	0
475712	475717	99 407452 Regulatory Deferral - Intervenor Funding		0	0	0	0	0	0	0	0	0
471885	471890	99 407454 Regulatory Deferral - Pension Settlement Deferral		0	0	0	0	0	0	0	0	0
473084	473089	99 407459 Insurance Balancing		17,856	0	17,856	17,856	0	17,856	0	0	0
456298	456303	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		51,719	29,772	81,491	37,490	21,360	58,850	14,229	8,412	22,641
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES		461,168	1,342,136	1,803,304	418,177	962,779	1,380,956	42,991	379,357	422,348
		TOTAL ADMIN & GENERAL EXPENSES		849,779	3,539,467	4,389,246	720,135	2,539,276	3,259,411	129,644	1,000,191	1,129,835
		TOTAL EXPENSES BEFORE FIT		15,886,213	4,578,838	20,465,051	10,974,300	3,237,283	14,211,583	4,911,913	1,341,555	6,253,468
		NET OPERATING INCOME (LOSS) BEFORE FIT				(3,730,974)			(2,860,256)			(870,718)
	G-FIT	FEDERAL INCOME TAX				(935,965)			(710,028)			(225,937)
	G-FIT	DEFERRED FEDERAL INCOME TAX				(628,589)			(494,604)			(133,985)
	G-FIT	AMORTIZED INVESTMENT TAX CREDIT				0			0			0
		GAS NET OPERATING INCOME (LOSS)				(2,166,420)			(1,655,624)			(510,796)

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.317%	34.683%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.717%	31.283%
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 July 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	21,573	26,033	4,460	15,478	19,938	0	6,095	6,095
4	495028	Deferred Exchange Reservation	468,750	0	468,750	303,375	0	303,375	165,375	0	165,375
4	495100	Entitlement Penalties	12,651	0	12,651	0	0	0	12,651	0	12,651
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	21,676	0	21,676	(39,595)	0	(39,595)	61,271	0	61,271
4	495329	Amortization Res Decoupling Deferral	(68,807)	0	(68,807)	(81,468)	0	(81,468)	12,661	0	12,661
4	495338	Non-Res Decoupling Deferred Rev	206,541	0	206,541	122,256	0	122,256	84,285	0	84,285
4	495339	Amortization Non-Res Decoupling	(54,005)	0	(54,005)	(50,172)	0	(50,172)	(3,833)	0	(3,833)
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>591,266</b>	<b>21,573</b>	<b>612,839</b>	<b>258,856</b>	<b>15,478</b>	<b>274,334</b>	<b>332,410</b>	<b>6,095</b>	<b>338,505</b>

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 July 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	6,286,079	0	6,286,079	4,069,120	0	4,069,120	2,216,959	0	2,216,959
1	804001	Pipeline Demand Costs	2,302,829	0	2,302,829	1,576,286	0	1,576,286	726,543	0	726,543
1	804002	Transport Variable Charges	21,807	0	21,807	14,927	0	14,927	6,880	0	6,880
6	804010	Gas Costs - Fixed Hedge	21,306	0	21,306	13,789	0	13,789	7,517	0	7,517
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	24,019	0	24,019	15,545	0	15,545	8,474	0	8,474
6	804018	Merchandise Processing Fee	16,316	0	16,316	10,560	0	10,560	5,756	0	5,756
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	461,030	0	461,030	298,379	0	298,379	162,651	0	162,651
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	471,304	0	471,304	305,028	0	305,028	166,276	0	166,276
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	1,189,408	0	1,189,408	893,728	0	893,728	295,680	0	295,680
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	720,652	0	720,652	385,058	0	385,058	335,594	0	335,594
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>11,514,750</b>	<b>0</b>	<b>11,514,750</b>	<b>7,582,420</b>	<b>0</b>	<b>7,582,420</b>	<b>3,932,330</b>	<b>0</b>	<b>3,932,330</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	64.720%	35.280%
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 July 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	11,135	7,298	18,433	7,418	4,767	12,185	3,717	2,531	6,248
99	908600 Public Purpose Tariff Rider Expense Offset	363,889	0	363,889	274,368	0	274,368	89,521	0	89,521
99	908610 Limited Income Tax Refund Program	12,246	0	12,246	12,246	0	12,246	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(12,540)	0	(12,540)	(10,240)	0	(10,240)	(2,300)	0	(2,300)
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	374,730	7,298	382,028	283,792	4,767	288,559	90,938	2,531	93,469

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.317%	34.683%
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 July 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.87%	55.87%
2	Cost of Debt		4.746%	4.750%
	Total Cost of Debt		2.652%	2.654%
	Total Weighted Cost		2.652%	2.654%
G-APL	Net Rate Base	758,440,142	544,450,969	213,989,173
	Interest Deduction for FIT Calculation	20,118,113	14,438,840	5,679,273
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended July 31, 2023				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	16,734,077	11,351,327	5,382,750
G-OPS	Operating & Maintenance Expense	15,629,672	10,587,906	5,041,766
G-OPS	Book Deprec/Amort and Reg Amortizations	3,809,057	2,783,105	1,025,952
G-OTX	Taxes Other than FIT	1,026,322	840,572	185,750
	Net Operating Income Before FIT	(3,730,974)	(2,860,256)	(870,718)
G-INT	Less: Interest Expense	1,676,510	1,203,237	473,273
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	950,899	682,405	268,494
	Taxable Net Operating Income	(4,456,979)	(3,381,088)	(1,075,891)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(935,965)	(710,028)	(225,937)
G-DTE	Deferred FIT	(343,821)	(238,372)	(105,449)
G-DTE	Customer Tax Credit Amortization	(284,768)	(256,232)	(28,536)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,564,554)	(1,204,632)	(359,922)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Month Ended July 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	2,240,607	1,361,173	3,601,780	1,622,238	974,147	2,596,385	618,369	387,026	1,005,395
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	82,821	82,821	0	33,846	33,846
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	13,473	13,473	0	9,564	9,564	0	3,909	3,909
99	997010	Deferred Gas Credit and Refunds	1,910,060	468,750	2,378,810	1,278,786	332,761	1,611,547	631,274	135,989	767,263
12	997016	Redemption Expense Amortization	0	1,882	1,882	0	1,336	1,336	0	546	546
99	997018	DSM Tariff Rider	(455,712)	0	(455,712)	(430,009)	0	(430,009)	(25,703)	0	(25,703)
12	997020	FAS87 Current Pension Accrual	0	(44,897)	(44,897)	0	(31,872)	(31,872)	0	(13,025)	(13,025)
12	997027	Customer Uncollectibles	(7,064)	(137,642)	(144,706)	(14,811)	(97,711)	(112,522)	7,747	(39,931)	(32,184)
99	997031	Decoupling Mechanism	(105,405)	0	(105,405)	48,979	0	48,979	(154,384)	0	(154,384)
12	997032	Interest Rate Swaps	0	105,329	105,329	0	74,772	74,772	0	30,557	30,557
12	997035	Leases	0	3,900	3,900	0	2,798	2,798	0	1,102	1,102
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,805)	(36,805)	0	(15,041)	(15,041)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,384,143)	(2,384,143)	0	(974,325)	(974,325)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(12,540)	0	(12,540)	(10,240)	0	(10,240)	(2,300)	0	(2,300)
12	997080	Book Transportation Depreciation	0	180,484	180,484	0	128,124	128,124	0	52,360	52,360
12	997081	Deferred Compensation	0	(1,323)	(1,323)	0	(939)	(939)	0	(384)	(384)
4	997082	Meal Disallowances	0	12,324	12,324	0	8,842	8,842	0	3,482	3,482
12	997083	Paid Time Off	0	(71,508)	(71,508)	0	(50,763)	(50,763)	0	(20,745)	(20,745)
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	(621,154)	(621,154)	0	(253,846)	(253,846)
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	(3,879)	(3,879)	13,195	(1,585)	11,610
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	83,195	83,195	0	59,059	59,059	0	24,136	24,136
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,169	1,169	0	478	478
12	997122	Regulatory Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
12	997125	COVID-19	(13,536)	0	(13,536)	(13,536)	0	(13,536)	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	(161,822)	(161,822)	0	(114,876)	(114,876)	0	(46,946)	(46,946)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(319,451)	(319,451)	0	(130,550)	(130,550)
12	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,936	7,936	0	3,243	3,243
12	997140	Insurance Balancing	17,856	0	17,856	17,856	0	17,856	0	0	0
12	997141	CCA	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>3,748,867</b>	<b>(2,797,968)</b>	<b>950,899</b>	<b>1,038,431</b>	<b>(2,952,411)</b>	<b>682,405</b>	<b>1,088,198</b>	<b>(819,704)</b>	<b>268,494</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.317%	34.683%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	64.720%	35.280%
G-ALL	11	Book Depreciation	100.000%	71.459%	28.541%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.989%	29.011%
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 July 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	57,705	40,964	16,741
99	410100	Deferred Federal Income Tax Exp	(385,934)	(285,787)	(100,147)
		<b>SUBTOTAL</b>	<b>(328,229)</b>	<b>(244,823)</b>	<b>(83,406)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(121,040)	(85,925)	(35,115)
99	411100	Deferred Federal Income Tax Exp	66,817	65,334	1,483
		<b>SUBTOTAL</b>	<b>(54,223)</b>	<b>(20,591)</b>	<b>(33,632)</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>(343,821)</b>	<b>(238,372)</b>	<b>(105,449)</b>
99	411193	Customer Tax Credit Amortization	(284,768)	(256,232)	(28,536)
		<b>SUBTOTAL</b>	<b>(284,768)</b>	<b>(256,232)</b>	<b>(28,536)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.989%	29.011%
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 July 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	273,555	0	273,555	273,555	0	273,555	0	0	0
99	408120	Municipal Occupation & License Tax	304,708	0	304,708	252,620	0	252,620	52,088	0	52,088
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	343,533	0	343,533	239,510	0	239,510	104,023	0	104,023
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>921,402</b>	<b>0</b>	<b>921,402</b>	<b>765,685</b>	<b>0</b>	<b>765,685</b>	<b>155,717</b>	<b>0</b>	<b>155,717</b>
		<b>ADMINISTRATIVE &amp; GENERAL</b>									
99	408115	Payroll Taxes	51,719	29,772	81,491	37,490	21,360	58,850	14,229	8,412	22,641
		<b>TOTAL A&amp;G TAX</b>	<b>51,719</b>	<b>29,772</b>	<b>81,491</b>	<b>37,490</b>	<b>21,360</b>	<b>58,850</b>	<b>14,229</b>	<b>8,412</b>	<b>22,641</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>973,121</b>	<b>53,201</b>	<b>1,026,322</b>	<b>803,175</b>	<b>37,397</b>	<b>840,572</b>	<b>169,946</b>	<b>15,804</b>	<b>185,750</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 July 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)	4,330,579	61,512,630	65,843,209	4,330,579	44,132,851	48,463,430	0	17,379,779	17,379,779
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,124,690</b>	<b>62,845,539</b>	<b>68,970,229</b>	<b>5,353,173</b>	<b>45,089,160</b>	<b>50,442,333</b>	<b>771,517</b>	<b>17,756,379</b>	<b>18,527,896</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	2,991,502	2,991,502	0	2,047,683	2,047,683	0	943,819	943,819
1	352XXX	Wells	0	23,612,646	23,612,646	0	16,162,856	16,162,856	0	7,449,790	7,449,790
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	15,507,274	15,507,274	0	10,614,729	10,614,729	0	4,892,545	4,892,545
1	355000	Measuring & Regulating Equipment	0	2,115,876	2,115,876	0	1,448,317	1,448,317	0	667,559	667,559
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,129,749	3,129,749	0	2,142,313	2,142,313	0	987,436	987,436
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>51,252,982</b>	<b>51,252,982</b>	<b>0</b>	<b>35,109,451</b>	<b>35,109,451</b>	<b>0</b>	<b>16,143,531</b>	<b>16,143,531</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	705,626	0	705,626	520,487	0	520,487	185,139	0	185,139
6	375000	Structures & Improvements	1,599,183	0	1,599,183	949,688	0	949,688	649,495	0	649,495
6	376000	Mains	488,860,545	2,518,937	491,379,482	333,981,720	1,630,256	335,611,976	154,878,825	888,681	155,767,506
6	378000	Measuring & Reg Station Equip-General	7,573,534	0	7,573,534	4,873,839	0	4,873,839	2,699,695	0	2,699,695
6	379000	Measuring & Reg Station Equip-City Gate	6,837,978	0	6,837,978	1,954,146	0	1,954,146	4,883,832	0	4,883,832
6	380000	Services	347,524,448	0	347,524,448	238,457,468	0	238,457,468	109,066,980	0	109,066,980
6	381XXX	Meters	124,216,625	0	124,216,625	87,751,408	0	87,751,408	36,465,217	0	36,465,217
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	4,160,126	0	4,160,126	3,087,029	0	3,087,029	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>981,566,660</b>	<b>2,518,937</b>	<b>984,085,597</b>	<b>671,639,710</b>	<b>1,630,256</b>	<b>673,269,966</b>	<b>309,926,950</b>	<b>888,681</b>	<b>310,815,631</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	29,700,613	29,719,717	59,420,330	27,837,685	21,322,708	49,160,393	1,862,928	8,397,009	10,259,937
4	391XXX	Office Furniture & Equipment	1,476,787	15,319,375	16,796,162	1,474,529	10,991,039	12,465,568	2,258	4,328,336	4,330,594
4	392XXX	Transportation Equipment	14,162,381	5,564,571	19,726,952	10,510,107	3,992,357	14,502,464	3,652,274	1,572,214	5,224,488
4	393000	Stores Equipment	417,940	1,132,313	1,550,253	362,919	812,389	1,175,308	55,021	319,924	374,945
4	394000	Tools, Shop & Garage Equipment	3,366,754	7,926,818	11,293,572	2,685,705	5,687,175	8,372,880	681,049	2,239,643	2,920,692
4	395XXX	Laboratory Equipment	108,292	529,872	638,164	108,292	380,162	488,454	0	149,710	149,710
4	396XXX	Power Operated Equipment	3,637,111	1,074,574	4,711,685	2,697,139	770,964	3,468,103	939,972	303,610	1,243,582
4	397XXX	Communications Equipment	4,784,882	21,402,984	26,187,866	3,649,311	15,355,785	19,005,096	1,135,571	6,047,199	7,182,770
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>61,028,749</b>	<b>85,599,314</b>	<b>146,628,063</b>	<b>52,597,780</b>	<b>61,414,084</b>	<b>114,011,864</b>	<b>8,430,969</b>	<b>24,185,230</b>	<b>32,616,199</b>

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	1,048,720,099	202,216,772	1,250,936,871	729,590,663	143,242,951	872,833,614	319,129,436	58,973,821	378,103,257
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,618,900)	(19,618,900)	0	(13,429,137)	(13,429,137)	0	(6,189,763)	(6,189,763)
G-ADEP		Distribution Plant	(300,490,290)	(2,054,612)	(302,544,902)	(195,351,024)	(1,329,745)	(196,680,769)	(105,139,266)	(724,867)	(105,864,133)
G-ADEP		General Plant	(20,375,794)	(30,778,930)	(51,154,724)	(16,229,917)	(22,082,652)	(38,312,569)	(4,145,877)	(8,696,278)	(12,842,155)
		TOTAL ACCUMULATED DEPRECIATION	(320,866,084)	(52,452,442)	(373,318,526)	(211,580,941)	(36,841,534)	(248,422,475)	(109,285,143)	(15,610,908)	(124,896,051)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(497,131)	(1,123,784)	(1,620,915)	(329,068)	(806,270)	(1,135,338)	(168,063)	(317,514)	(485,577)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,016,133)	(32,865,585)	(36,881,718)	(4,016,133)	(23,579,743)	(27,595,876)	0	(9,285,842)	(9,285,842)
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	(4,513,264)	(33,989,369)	(38,502,633)	(4,345,201)	(24,386,013)	(28,731,214)	(168,063)	(9,603,356)	(9,771,419)
		TOTAL ACCUMULATED DEPR/AMORT	(325,379,348)	(86,441,811)	(411,821,159)	(215,926,142)	(61,227,547)	(277,153,689)	(109,453,206)	(25,214,264)	(134,667,470)
		NET GAS UTILITY PLANT before DFIT	723,340,751	115,774,961	839,115,712	513,664,521	82,015,404	595,679,925	209,676,230	33,759,557	243,435,787
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,822,799)	(101,822,799)	0	(72,282,987)	(72,282,987)	0	(29,539,812)	(29,539,812)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,753,340)	(14,753,340)	0	(10,583,496)	(10,583,496)	0	(4,169,844)	(4,169,844)
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	(273,945)	(273,945)	0	(194,471)	(194,471)	0	(79,474)	(79,474)
		TOTAL ACCUMULATED DFIT	0	(118,199,907)	(118,199,907)	0	(84,029,398)	(84,029,398)	0	(34,170,509)	(34,170,509)
		NET GAS UTILITY PLANT	723,340,751	(2,424,946)	720,915,805	513,664,521	(2,013,994)	511,650,527	209,676,230	(410,952)	209,265,278

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%	64.720%	35.280%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.989%	29.011%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended July 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	723,340,751	(2,424,946)	720,915,805	513,664,521	(2,013,994)	511,650,527	209,676,230	(410,952)	209,265,278
		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	1,445,523	2,143,870	3,589,393	924,053	1,538,141	2,462,194	521,470	605,729	1,127,199
4	182318	Accumulated Amortization - AFUDC	(318,664)	(901,158)	(1,219,822)	(236,236)	(646,537)	(882,773)	(82,428)	(254,621)	(337,049)
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	13,811,220	13,811,220	0	9,453,780	9,453,780	0	4,357,440	4,357,440
1	164115	Gas Inventory--Clay Basin	0	48,649	48,649	0	34,904	34,904	0	13,745	13,745
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,220,315	0	3,220,315	3,220,315	0	3,220,315	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	7,642,839	0	7,642,839	7,642,839	0	7,642,839	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(2,281,263)	0	(2,281,263)	(2,281,263)	0	(2,281,263)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(20,813,336)	0	(20,813,336)	(10,259,142)	0	(10,259,142)	(10,554,194)	0	(10,554,194)
99	190393	ADFIT-Customer Tax Credit	4,370,801	0	4,370,801	2,154,420	0	2,154,420	2,216,381	0	2,216,381
99	235199	Customer Deposits	(2,240)	0	(2,240)	(2,240)	0	(2,240)	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	3,293,839	0	3,293,839	3,293,839	0	3,293,839	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(691,706)	0	(691,706)	(691,706)	0	(691,706)	0	0	0
C-WKC		Working Capital	20,824,584	0	20,824,584	14,732,362	0	14,732,362	6,092,222	0	6,092,222
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,690,692	20,833,645	37,524,337	18,497,241	14,303,201	32,800,442	(1,806,549)	6,530,444	4,723,895
		NET RATE BASE	740,031,443	18,408,699	758,440,142	532,161,762	12,289,207	544,450,969	207,869,681	6,119,492	213,989,173

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 July 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)	353,050	353,050												
Steam (ED-ID)	363,985	363,985												
Steam (ED-WA)	935,327	935,327												
Hydro (ED-AN)	1,385,531	1,385,531												
Other (ED-AN)	919,553	919,553												
<b>Total Electric Production</b>	<b>3,957,446</b>	<b>3,957,446</b>												
<b>Electric Transmission</b>														
ED-AN	1,692,221	1,692,221												
ED-ID	23,057	23,057												
ED-WA	43,501	43,501												
<b>Total Electric Transmission</b>	<b>1,758,779</b>	<b>1,758,779</b>												
<b>Electric Distribution</b>														
ED-AN	7,147	7,147												
ED-ID	1,718,009	1,718,009												
ED-WA	3,335,263	3,335,263												
<b>Total Electric Distribution</b>	<b>5,060,419</b>	<b>5,060,419</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	63,824		63,824			63,824	63,824		43,688	43,688		20,136	20,136	
GD-OR	10,804			10,804										
<b>Total Gas Underground Storage</b>	<b>74,628</b>		<b>63,824</b>	<b>10,804</b>		<b>63,824</b>	<b>63,824</b>		<b>43,688</b>	<b>43,688</b>		<b>20,136</b>	<b>20,136</b>	
<b>Gas Distribution</b>														
6 GD-AN	4,785		4,785				4,785		3,097	3,097		1,688	1,688	
GD-ID	604,421		604,421			604,421	604,421				604,421		604,421	
GD-WA	1,414,214		1,414,214			1,414,214	1,414,214	1,414,214		1,414,214				
GD-OR	922,780			922,780										
<b>Total Gas Distribution</b>	<b>2,946,200</b>		<b>2,023,420</b>	<b>922,780</b>		<b>2,018,635</b>	<b>2,023,420</b>	<b>1,414,214</b>	<b>3,097</b>	<b>1,417,311</b>	<b>604,421</b>	<b>1,688</b>	<b>606,109</b>	
<b>General Plant</b>														
ED-AN	230,763	230,763												
ED-ID	43,235	43,235												
ED-WA	116,899	116,899												
7,4 CD-AA	1,883,771	1,320,750	390,091	172,930		390,091	390,091		279,875	279,875		110,216	110,216	
9,4 CD-AN	64,139	49,479	14,660			14,660	14,660		10,518	10,518		4,142	4,142	
9 CD-ID	40,254	31,053	9,201		9,201	9,201	9,201				9,201		9,201	
9 CD-WA	188,960	145,769	43,191		43,191	43,191	43,191	43,191		43,191			43,191	
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	3,514		3,514		3,514	3,514	3,514				3,514		3,514	
GD-WA	91,282		91,282		91,282	91,282	91,282	91,282		91,282			91,282	
GD-OR	13,752			13,752										
<b>Total General Plant</b>	<b>2,708,466</b>	<b>1,937,948</b>	<b>574,697</b>	<b>195,821</b>		<b>147,188</b>	<b>427,509</b>	<b>574,697</b>	<b>134,473</b>	<b>306,721</b>	<b>441,194</b>	<b>12,715</b>	<b>120,788</b>	<b>133,503</b>
<b>Total Depreciation Expense</b>	<b>16,505,938</b>	<b>12,714,592</b>	<b>2,661,941</b>	<b>1,129,405</b>		<b>2,165,823</b>	<b>496,118</b>	<b>2,661,941</b>	<b>1,548,687</b>	<b>353,506</b>	<b>1,902,193</b>	<b>617,136</b>	<b>142,612</b>	<b>759,748</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	64.720%		35.280%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended July 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	76,534	76,534											
Misc Intangible Plt (303000)	ED-AN	21,933	21,933											
<b>Total Production/Transmission</b>		<b>98,467</b>	<b>98,467</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	9,160	9,160											
Misc Intangible Plt (303000)	ED-WA	489	489											
<b>Total Distribution</b>		<b>9,649</b>	<b>9,649</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		1,233
	GD-WA	2,072		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>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	4,107,399	2,879,780	850,560	377,059		850,560	850,560		610,243	610,243		240,317	240,317
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	312,722	241,243	71,479			71,479	71,479	71,479		71,479			0
	ED-AN	583,522	583,522											
	ED-ID	0	0											
	ED-WA	102,017	102,017											
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	6,163			6,163									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>5,128,873</b>	<b>3,814,282</b>	<b>929,188</b>	<b>385,403</b>		<b>71,479</b>	<b>857,709</b>	<b>929,188</b>	<b>71,479</b>	<b>615,372</b>	<b>686,851</b>	<b>0</b>	<b>242,337</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>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>0</b>	<b>0</b>
<b>Total Amortization Expense</b>		<b>5,311,428</b>	<b>3,982,464</b>	<b>939,837</b>	<b>389,127</b>		<b>74,784</b>	<b>865,053</b>	<b>939,837</b>	<b>73,551</b>	<b>620,641</b>	<b>694,192</b>	<b>1,233</b>	<b>244,412</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 July 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)	(80,187,026)	(80,187,026)											
Steam (ED-ID)	(98,064,756)	(98,064,756)											
Steam (ED-WA)	(192,075,326)	(192,075,326)											
Hydro (ED-AN)	(197,248,196)	(197,248,196)											
Other (ED-AN)	(175,303,685)	(175,303,685)											
<b>Total Electric Production</b>	<b>(742,878,989)</b>	<b>(742,878,989)</b>											
<b>Electric Transmission</b>													
ED-AN	(250,493,225)	(250,493,225)											
ED-ID	(10,747,579)	(10,747,579)											
ED-WA	(17,003,425)	(17,003,425)											
<b>Total Electric Transmission</b>	<b>(278,244,229)</b>	<b>(278,244,229)</b>											
<b>Electric Distribution</b>													
ED-AN	(541,941)	(541,941)											
ED-ID	(287,499,735)	(287,499,735)											
ED-WA	(476,529,589)	(476,529,589)											
<b>Total Electric Distribution</b>	<b>(764,571,265)</b>	<b>(764,571,265)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(19,618,900)		(19,618,900)			(19,618,900)	(19,618,900)		(13,429,137)	(13,429,137)		(6,189,763)	(6,189,763)
GD-OR	(1,713,041)			(1,713,041)									
<b>Total Gas Underground Storage</b>	<b>(21,331,941)</b>		<b>(19,618,900)</b>	<b>(1,713,041)</b>		<b>(19,618,900)</b>	<b>(19,618,900)</b>		<b>(13,429,137)</b>	<b>(13,429,137)</b>		<b>(6,189,763)</b>	<b>(6,189,763)</b>
<b>Gas Distribution</b>													
6 GD-AN	(2,054,612)		(2,054,612)			(2,054,612)	(2,054,612)		(1,329,745)	(1,329,745)		(724,867)	(724,867)
GD-ID	(105,139,266)		(105,139,266)		(105,139,266)	(105,139,266)					(105,139,266)		(105,139,266)
GD-WA	(195,351,024)		(195,351,024)		(195,351,024)	(195,351,024)		(195,351,024)		(195,351,024)			
GD-OR	(145,413,011)			(145,413,011)									
<b>Total Gas Distribution</b>	<b>(447,957,913)</b>		<b>(302,544,902)</b>	<b>(145,413,011)</b>	<b>(300,490,290)</b>	<b>(2,054,612)</b>	<b>(302,544,902)</b>	<b>(195,351,024)</b>	<b>(1,329,745)</b>	<b>(196,680,769)</b>	<b>(105,139,266)</b>	<b>(724,867)</b>	<b>(105,864,133)</b>
<b>General Plant</b>													
ED-AN	(36,267,281)	(36,267,281)											
ED-ID	(13,388,505)	(13,388,505)											
ED-WA	(27,241,198)	(27,241,198)											
7,4 CD-AA	(110,283,653)	(77,322,075)	(22,837,539)	(10,124,039)		(22,837,539)	(22,837,539)		(16,385,021)	(16,385,021)		(6,452,518)	(6,452,518)
9,4 CD-AN	(9,018,765)	(6,957,346)	(2,061,419)			(2,061,419)	(2,061,419)		(1,478,986)	(1,478,986)		(582,433)	(582,433)
9 CD-ID	(7,538,037)	(5,815,068)	(1,722,969)		(1,722,969)	(1,722,969)					(1,722,969)		(1,722,969)
9 CD-WA	(12,850,019)	(9,912,890)	(2,937,129)		(2,937,129)	(2,937,129)		(2,937,129)		(2,937,129)			
8,4 GD-AA	(2,665,503)		(1,840,130)	(825,373)		(1,840,130)	(1,840,130)		(1,320,220)	(1,320,220)		(519,910)	(519,910)
4 GD-AN	(4,039,842)		(4,039,842)			(4,039,842)	(4,039,842)		(2,898,425)	(2,898,425)		(1,141,417)	(1,141,417)
GD-ID	(2,422,908)		(2,422,908)		(2,422,908)	(2,422,908)					(2,422,908)		(2,422,908)
GD-WA	(13,292,788)		(13,292,788)		(13,292,788)	(13,292,788)		(13,292,788)		(13,292,788)			
GD-OR	(5,750,360)			(5,750,360)									
<b>Total General Plant</b>	<b>(244,758,859)</b>	<b>(176,904,363)</b>	<b>(51,154,724)</b>	<b>(16,699,772)</b>	<b>(20,375,794)</b>	<b>(30,778,930)</b>	<b>(51,154,724)</b>	<b>(16,229,917)</b>	<b>(22,082,652)</b>	<b>(38,312,569)</b>	<b>(4,145,877)</b>	<b>(8,696,278)</b>	<b>(12,842,155)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,499,743,196)</b>	<b>(1,962,598,846)</b>	<b>(373,318,526)</b>	<b>(163,825,824)</b>	<b>(320,866,084)</b>	<b>(52,452,442)</b>	<b>(373,318,526)</b>	<b>(211,580,941)</b>	<b>(36,841,534)</b>	<b>(248,422,475)</b>	<b>(109,285,143)</b>	<b>(15,610,908)</b>	<b>(124,896,051)</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	64.720%	35.280%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Month Ended July 31, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(16,149,221)	(16,149,221)											
Misc Intangible Plt (303000)	ED-AN	(2,961,332)	(2,961,332)											
<b>Total Production/Transmission</b>		<b>(19,110,553)</b>	<b>(19,110,553)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(452,843)	(452,843)											
Misc Intangible Plt (303000)	ED-WA	(69,315)	(69,315)											
<b>Total Distribution</b>		<b>(522,158)</b>	<b>(522,158)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(5,260,491)	(3,688,235)	(1,089,343)	(482,913)		(1,089,343)	(1,089,343)		(781,560)	(781,560)		(307,783)	(307,783)
9,4	CD-AN	(150,682)	(116,241)	(34,441)			(34,441)	(34,441)		(24,710)	(24,710)		(9,731)	(9,731)
	GD-ID	(168,063)		(168,063)			(168,063)	(168,063)					(168,063)	(168,063)
	GD-WA	(329,068)		(329,068)			(329,068)	(329,068)		(329,068)	(329,068)			
	GD-OR	(132,580)			(132,580)									
<b>Total General Plant - 303000</b>		<b>(6,040,884)</b>	<b>(3,804,476)</b>	<b>(1,620,915)</b>	<b>(615,493)</b>		<b>(497,131)</b>	<b>(1,123,784)</b>	<b>(1,620,915)</b>	<b>(329,068)</b>	<b>(806,270)</b>	<b>(1,135,338)</b>	<b>(168,063)</b>	<b>(317,514)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(157,253,464)	(110,253,549)	(32,564,048)	(14,435,867)		(32,564,048)	(32,564,048)		(23,363,402)	(23,363,402)		(9,200,646)	(9,200,646)
9,4	CD-AN	(458,313)	(353,556)	(104,757)			(104,757)	(104,757)		(75,159)	(75,159)		(29,598)	(29,598)
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	(17,570,694)	(13,554,561)	(4,016,133)			(4,016,133)	(4,016,133)		(4,016,133)	(4,016,133)		0	0
	ED-AN	(13,768,164)	(13,768,164)											
	ED-ID	0	0											
	ED-WA	(2,729,038)	(2,729,038)											
8,4	GD-AA	(285,044)		(196,780)	(88,264)		(196,780)	(196,780)		(141,182)	(141,182)		(55,598)	(55,598)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(50,470)			(50,470)									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(192,115,187)</b>	<b>(140,658,868)</b>	<b>(36,881,718)</b>	<b>(14,574,601)</b>		<b>(4,016,133)</b>	<b>(32,865,585)</b>	<b>(36,881,718)</b>	<b>(4,016,133)</b>	<b>(23,579,743)</b>	<b>(27,595,876)</b>	<b>0</b>	<b>(9,285,842)</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	(1,388,623)	(1,388,623)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(1,388,623)</b>	<b>(1,388,623)</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>(219,177,405)</b>	<b>(165,484,678)</b>	<b>(38,502,633)</b>	<b>(15,190,094)</b>		<b>(4,513,264)</b>	<b>(33,989,369)</b>	<b>(38,502,633)</b>	<b>(4,345,201)</b>	<b>(24,386,013)</b>	<b>(28,731,214)</b>	<b>(168,063)</b>	<b>(9,603,356)</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 Ratic	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	0	845,517	0	845,517
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	20,742,242	8,491,018	3,115,965	9,135,259	20,742,242	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	4,293,549	0	0	0	0	0	0	0	0	4,293,549	0	4,293,549
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,305,216	0	0	92,060,713	92,060,713	0	0	27,190,684	27,190,684	0	12,053,819	12,053,819
9	CD-WA / ID / AN	31,408,517	9,406,488	6,287,432	8,535,552	24,229,472	2,787,085	1,862,928	2,529,032	7,179,045	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>212,800,124</b>	<b>17,897,506</b>	<b>9,403,397</b>	<b>109,731,524</b>	<b>137,032,427</b>	<b>27,837,685</b>	<b>1,862,928</b>	<b>29,719,716</b>	<b>59,420,329</b>	<b>4,293,549</b>	<b>12,053,819</b>	<b>16,347,368</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,724,545	1,314,167	7,798	2,402,580	3,724,545	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	0	12,109	0	12,109
8	GD-AA	170,667	0	0	0	0	0	0	117,820	117,820	0	52,847	52,847
7	CD-AA	73,054,958	0	0	51,220,292	51,220,292	0	0	15,128,221	15,128,221	0	6,706,445	6,706,445
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>82,957,311</b>	<b>5,503,947</b>	<b>15,420</b>	<b>53,870,380</b>	<b>59,389,747</b>	<b>1,474,529</b>	<b>2,258</b>	<b>15,319,376</b>	<b>16,796,163</b>	<b>12,109</b>	<b>6,759,292</b>	<b>6,771,401</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,203,761	26,038,176	12,120,671	24,044,914	62,203,761	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,424,560	0	0	0	0	10,042,667	3,412,028	2,969,865	16,424,560	0	0	0
99	GD-OR / AS	4,809,368	0	0	0	0	0	0	0	0	4,809,368	0	4,809,368
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,571,959	0	0	5,308,852	5,308,852	0	0	1,568,001	1,568,001	0	695,106	695,106
9	CD-WA / ID / AN	7,294,471	1,577,622	810,838	3,238,714	5,627,174	467,440	240,246	959,611	1,667,297	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>98,401,306</b>	<b>27,615,798</b>	<b>12,931,509</b>	<b>32,592,480</b>	<b>73,139,787</b>	<b>10,510,107</b>	<b>3,652,274</b>	<b>5,564,570</b>	<b>19,726,951</b>	<b>4,809,368</b>	<b>725,200</b>	<b>5,534,568</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	
	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	5,798,249	474,413	185,696	3,812,834	4,472,943	140,566	55,021	1,129,719	1,325,306	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,526,700</b>	<b>533,279</b>	<b>185,696</b>	<b>4,235,531</b>	<b>4,954,506</b>	<b>362,919</b>	<b>55,021</b>	<b>1,132,312</b>	<b>1,550,252</b>	<b>20,792</b>	<b>1,150</b>	<b>21,942</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	8,417,327	1,444,271	474,945	6,498,111	8,417,327	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,576,904	0	0	0	0	2,680,339	459,424	437,141	3,576,904	0	0	0	
99		GD-OR / AS	1,088,602	0	0	0	0	0	0	0	0	1,088,602	0	1,088,602	
8		GD-AA	5,763,934	0	0	0	0	0	0	3,979,132	3,979,132	0	1,784,802	1,784,802	
7		CD-AA	15,831,984	0	0	11,100,121	11,100,121	0	0	3,278,487	3,278,487	0	1,453,376	1,453,376	
9		CD-WA / ID / AN	2,008,347	18,108	747,989	783,202	1,549,299	5,365	221,625	232,058	459,048	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>36,687,098</b>	<b>1,462,379</b>	<b>1,222,934</b>	<b>18,381,434</b>	<b>21,066,747</b>	<b>2,685,704</b>	<b>681,049</b>	<b>7,926,818</b>	<b>11,293,571</b>	<b>1,088,602</b>	<b>3,238,178</b>	<b>4,326,780</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	3,232,240	397,207	15,791	2,819,242	3,232,240	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	203,209	0	0	0	0	108,292	0	94,917	203,209	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>5,011,809</b>	<b>397,207</b>	<b>15,791</b>	<b>3,748,402</b>	<b>4,161,400</b>	<b>108,292</b>	<b>0</b>	<b>529,872</b>	<b>638,164</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 *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	26,364,901	12,893,805	7,711,755	5,759,341	26,364,901	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,289,828	0	0	0	0	2,623,063	846,176	820,589	4,289,828	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	1,366,842	250,008	316,561	487,854	1,054,423	74,076	93,795	144,548	312,419	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>32,593,883</b>	<b>13,143,813</b>	<b>8,028,316</b>	<b>6,617,722</b>	<b>27,789,851</b>	<b>2,697,139</b>	<b>939,971</b>	<b>1,074,574</b>	<b>4,711,684</b>	<b>43,834</b>	<b>48,514</b>	<b>92,348</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,023,786	12,917,533	6,500,758	23,605,495	43,023,786	0	0	0	0	0	0	0
99		GD-WA / ID / AN	890,304	0	0	0	0	596,456	287,726	6,122	890,304	0	0	0
99		GD-OR / AS	742,178	0	0	0	0	0	0	0	0	742,178	0	742,178
8		GD-AA	243,298	0	0	0	0	0	0	167,961	167,961	0	75,337	75,337
7		CD-AA	98,948,507	0	0	69,374,777	69,374,777	0	0	20,490,257	20,490,257	0	9,083,473	9,083,473
9		CD-WA / ID / AN	20,297,254	10,303,468	2,861,499	2,492,943	15,657,910	3,052,855	847,845	738,644	4,639,344	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>164,145,327</b>	<b>23,221,001</b>	<b>9,362,257</b>	<b>95,473,215</b>	<b>128,056,473</b>	<b>3,649,311</b>	<b>1,135,571</b>	<b>21,402,984</b>	<b>26,187,866</b>	<b>742,178</b>	<b>9,158,810</b>	<b>9,900,988</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	299,485	0	6,846	292,639	299,485	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8		GD-AA	889	0	0	0	0	0	0	614	614	0	275	275
7		CD-AA	881,843	0	0	618,278	618,278	0	0	182,612	182,612	0	80,953	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	0
		<b>TOTAL ACCOUNT</b>	<b>1,208,605</b>	<b>0</b>	<b>13,460</b>	<b>917,645</b>	<b>931,105</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>659,713,526</b>	<b>90,575,789</b>	<b>41,878,347</b>	<b>335,373,853</b>	<b>467,827,989</b>	<b>52,597,779</b>	<b>8,430,968</b>	<b>85,599,312</b>	<b>146,628,059</b>	<b>11,883,627</b>	<b>33,373,851</b>	<b>45,257,478</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%

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For Month Ended July 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
	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	27,319,535	4,311,312	0	23,008,223	27,319,535	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	368,023	0	0	0	0	0	0	0	0	368,023	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	121,198,306	0	0	84,974,556	84,974,556	0	0	25,097,745	25,097,745	0	11,126,005	
9		CD-WA / ID / AN	962,760	280,005	0	462,697	742,702	82,964	0	137,094	220,058	0	0	
		<b>TOTAL ACCOUNT</b>	<b>150,269,022</b>	<b>4,591,317</b>	<b>0</b>	<b>108,445,476</b>	<b>113,036,793</b>	<b>82,964</b>	<b>0</b>	<b>25,525,061</b>	<b>25,608,025</b>	<b>368,023</b>	<b>11,256,181</b>	<b>11,624,204</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	3,737,809	0	0	3,737,809	3,737,809	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	28,482,960	0	0	19,969,973	19,969,973	0	0	5,898,251	5,898,251	0	2,614,736	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>32,220,769</b>	<b>0</b>	<b>0</b>	<b>23,707,782</b>	<b>23,707,782</b>	<b>0</b>	<b>0</b>	<b>5,898,251</b>	<b>5,898,251</b>	<b>0</b>	<b>2,614,736</b>	<b>2,614,736</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>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
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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
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	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	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	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	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	351,044	0	0	351,044	351,044	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	17,866,268	0	0	12,526,398	12,526,398	0	0	3,699,747	3,699,747	0	1,640,123	1,640,123
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,217,312</b>	<b>0</b>	<b>0</b>	<b>12,877,442</b>	<b>12,877,442</b>	<b>0</b>	<b>0</b>	<b>3,699,747</b>	<b>3,699,747</b>	<b>0</b>	<b>1,640,123</b>	<b>1,640,123</b>
	<b>TOTAL</b>		<b>377,107,421</b>	<b>21,026,375</b>	<b>0</b>	<b>258,535,900</b>	<b>279,562,275</b>	<b>5,353,173</b>	<b>771,517</b>	<b>62,845,538</b>	<b>68,970,228</b>	<b>793,974</b>	<b>27,780,944</b>	<b>28,574,918</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 July 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	(70,329,246)	(49,309,241)	(14,563,780)	(6,456,225)
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		(77,676,945)	(54,519,169)	(16,103,164)	(7,054,612)

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 July 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	6,620,837	6,620,837	0	0	0	0	6,620,837
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	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	107,925,413	50,617,840	0	158,543,253	93,193,051	44,525,618	14,732,362	6,092,222	0
<b>TOTAL</b>		107,925,413	50,617,840	6,620,836	165,164,089	93,193,051	44,525,618	14,732,362	6,092,222	6,620,836

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 Gas	Oregon Gas
Electric	28.254%	100.000%
33.057%		