

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(617,374)	(466,745)	(150,629)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(617,374)</u>	<u>(466,745)</u>	<u>(150,629)</u>
G-APL	Gas Net Adjusted Rate Base	<u>763,034,524</u>	<u>548,710,419</u>	<u>214,324,105</u>
	RATE OF RETURN	<u>-0.081%</u>	<u>-0.085%</u>	<u>-0.070%</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 September 30, 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	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	9-01-2023 thru 09-30-2023	271,972 100.000%	177,331 65.202%	94,641 34.798%
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2023 thru 09-30-2023	1,256,151 100.000%	956,661 76.158%	299,490 23.842%
	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 Percent		400.000%	286.983%	113.017%
				100.000%	71.746%	28.254%
6	Input	Actual Therms Purchased Percent	9-01-2023 thru 09-30-2023	7,528,992 100.000%	4,960,854 65.890%	2,568,138 34.110%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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 Average of Monthly Averages Basis

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AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894			103,233,265	88,025,167	10,503,123
Direct O & M Accts 901 - 935			71,769,262	48,332,811	15,977,494
Direct O & M Accts 901 - 905 Utility 9 Only			4,933,444	3,459,404	1,474,040
Adjustments			0		
Total			179,935,971	139,817,382	27,954,657
Percentage			100.000%	77.704%	15.536%
Direct Labor Accts 500 - 894			70,184,488	53,395,893	12,110,497
Direct Labor Accts 901 - 935			28,452,521	21,720,191	3,145,895
Direct Labor Accts 901 - 905 Utility 9 Only			5,320,240	3,750,140	1,570,100
Total			103,957,249	78,866,224	16,826,492
Percentage			100.000%	75.864%	16.186%
Number of Customers at			788,366	410,798	270,130
Percentage			100.000%	52.107%	34.265%
Net Direct Plant			4,431,484,674	3,313,443,980	746,529,039
Percentage			100.000%	74.771%	16.846%
Total Percentages			400.000%	280.446%	82.833%
Average (CD AA)			100.000%	70.112%	20.708%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North
	Direct O & M Accts 580 - 894		14,581,563	0	10,070,421
	Direct O & M Accts 901 - 935		22,667,120	0	15,453,013
	Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040
	Total		38,722,723	0	26,997,474
	Percentage		100.000%	0.000%	69.720%
	Direct Labor Accts 580 - 894		12,190,458	0	8,793,619
	Direct Labor Accts 901 - 935		4,332,630	0	2,024,559
	Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100
	Total		18,093,188	0	12,388,278
	Percentage		100.000%	0.000%	68.469%
	Number of Customers at		377,568	0	270,130
	Percentage		100.000%	0.000%	71.545%
	Net Direct Plant		1,102,026,774	0	731,821,367
	Percentage		100.000%	0.000%	66.407%
	Total Percentages		400.000%	0.000%	276.141%
	Average (GD AA)		100.000%	0.000%	69.035%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2022 thru 12-31-2022	Total	Electric	Gas North
	Elec/Gas North 4-Factor				
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834
	Adjustments		0	0	0
	Total		162,840,888	136,357,978	26,482,910
	Percentage		100.000%	83.737%	16.263%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017
	Total		90,744,295	75,116,084	15,628,211
	Percentage		100.000%	82.778%	17.222%
	Number of Customers at		680,928	410,798	270,130
	Percentage		100.000%	60.329%	39.671%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367
	Percentage		100.000%	81.729%	18.271%
	Total Percentages		400.000%	308.573%	91.427%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%
11	Book Depreciation Percent	9-01-2023 thru 09-30-2023	2,692,931 100.000%	1,923,536 71.429%	769,395 28.571%
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2023 thru 09-30-2023	847,477,674 100.000%	602,327,896 71.073%	245,149,778 28.927%
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2023 thru 09-30-2023	95,894,509 100.000%	75,942,235 79.194%	19,952,274 20.806%
14	Net Allocated Schedule M's - AMA Percent	9-01-2023 thru 09-30-2023	-2,867,919 100.000%	-2,031,504 70.835%	-836,415 29.165%
99	Input Not Allocated		0.000%	0.000%	0.000%

Oregon Gas

4,704,975

7,458,957

XXXXXX

12,163,932

6.760%

4,678,098

3,586,435

XXXXXX

8,264,533

7.950%

107,438

13.628%

371,511,655

8.383%

36.721%

9.180%

Oregon Gas

4,511,142

7,214,107

XXXXXX

11,725,249

30.280%

3,396,839

2,308,071

XXXXXX

5,704,910

31.531%

107,438

28.455%

370,205,407

33.593%

123.859%

30.965%

Oregon Gas

0
0
0
0
0.000%

0
0
0
0.000%

0
0.000%

0
0.000%
0.000%
0.000%

Oregon Gas

9.650%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	6,984,863	0	6,984,863	4,775,239	0	4,775,239	2,209,624	0	2,209,624
99	4812XX	Commercial - Firm & Interruptible	3,485,273	0	3,485,273	2,398,445	0	2,398,445	1,086,828	0	1,086,828
99	4813XX	Industrial-Firm	206,345	0	206,345	155,672	0	155,672	50,673	0	50,673
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	7,011	0	7,011	6,216	0	6,216	795	0	795
99	499XXX	Unbilled Revenue	1,896,059	0	1,896,059	1,299,570	0	1,299,570	596,489	0	596,489
		TOTAL SALES TO ULTIMATE CUSTOMERS	12,579,551	0	12,579,551	8,635,142	0	8,635,142	3,944,409	0	3,944,409
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	4,562,972	0	4,562,972	3,006,542	0	3,006,542	1,556,430	0	1,556,430
4	488000	Miscellaneous Service Revenues	1,009	0	1,009	285	0	285	724	0	724
99	4893XX	Transportation Revenues	519,634	0	519,634	436,696	0	436,696	82,938	0	82,938
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	21,631,707	0	21,631,707	21,631,707	0	21,631,707	0	0	0
99	407310	CCA Allowance Revenue Deferral	(21,631,707)	0	(21,631,707)	(21,631,707)	0	(21,631,707)	0	0	0
4	495XXX	Other Gas Revenues	1,155,640	25,619	1,181,259	1,006,466	18,381	1,024,847	149,174	7,238	156,412
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	6,239,255	25,619	6,264,874	4,449,989	18,381	4,468,370	1,789,266	7,238	1,796,504
		TOTAL GAS REVENUES	18,818,806	25,619	18,844,425	13,085,131	18,381	13,103,512	5,733,675	7,238	5,740,913
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	11,085,734	0	11,085,734	7,496,856	0	7,496,856	3,588,878	0	3,588,878
99	808XXX	Net Natural Gas Storage Transactions	(493,719)	0	(493,719)	(325,311)	0	(325,311)	(168,408)	0	(168,408)
99	811000	Gas Used for Products Extraction	(38,110)	0	(38,110)	(25,111)	0	(25,111)	(12,999)	0	(12,999)
10	813000	Other Gas Expenses	5,386	76,427	81,813	5,386	51,218	56,604	0	25,209	25,209
99	813010	Gas Technology Institute (GTI) Expenses	3,622	0	3,622	2,439	0	2,439	1,183	0	1,183
99	813100	CCA Emission Expense	9,103	0	9,103	9,103	0	9,103	0	0	0
99	407417	Regulatory Credits-CCA	(9,103)	0	(9,103)	(9,103)	0	(9,103)	0	0	0
		TOTAL PRODUCTION EXPENSES	10,562,913	76,427	10,639,340	7,154,259	51,218	7,205,477	3,408,654	25,209	3,433,863
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	86,502	86,502	0	59,211	59,211	0	27,291	27,291
1	837000	Other Equipment	0	129,620	129,620	0	88,725	88,725	0	40,895	40,895
		TOTAL UNDERGROUND STORAGE OPER EXP	0	216,122	216,122	0	147,936	147,936	0	68,186	68,186
G-DEPX		Depreciation Expense-Underground Storage	0	64,719	64,719	0	44,300	44,300	0	20,419	20,419
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	88,148	88,148	0	60,337	60,337	0	27,811	27,811

RESULTS OF OPERATIONS
GAS OPERATING STATEMENT
For Month Ended September 30, 2023
Average of Monthly Averages Basis
Ref/Basis Account Description

Report ID:
G-OPS-1A

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	304,270	304,270	0	208,273	208,273	0	95,997	95,997

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	38,615	139,380	177,995	33,794	106,149	139,943	4,821	33,231	38,052
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	500,471	99,870	600,341	374,420	76,059	450,479	126,051	23,811	149,862
3	875000	Measuring & Reg Sta Exp-General	15,155	0	15,155	12,236	0	12,236	2,919	0	2,919
3	876000	Measuring & Reg Sta Exp-Industrial	644	0	644	644	0	644	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	5,556	0	5,556	5,467	0	5,467	89	0	89
3	878000	Meter & House Regulator Expenses	61,863	0	61,863	33,323	0	33,323	28,540	0	28,540
3	879000	Customer Installation Expenses	201,736	6,660	208,396	130,209	5,072	135,281	71,527	1,588	73,115
3	880000	Other Expenses	98,818	44,377	143,195	64,270	33,797	98,067	34,548	10,580	45,128
3	881000	Rents	0	1,465	1,465	0	1,116	1,116	0	349	349
	MAINTENANCE										
3	885000	Supervision & Engineering	32,558	0	32,558	32,585	0	32,585	(27)	0	(27)
3	887000	Mains	107,127	0	107,127	91,014	0	91,014	16,113	0	16,113
3	889000	Measuring & Reg Sta Exp-General	25,055	953	26,008	22,113	726	22,839	2,942	227	3,169
3	890000	Measuring & Reg Sta Exp-Industrial	891	373	1,264	761	284	1,045	130	89	219
3	891000	Measuring & Reg Sta Exp-City Gate	(15,554)	(1)	(15,555)	5,195	(1)	5,194	(20,749)	0	(20,749)
3	892000	Services	138,007	0	138,007	116,508	0	116,508	21,499	0	21,499
3	893000	Meters & House Regulators	45,207	94,110	139,317	34,123	71,672	105,795	11,084	22,438	33,522
3	894000	Other Equipment	0	8,832	8,832	0	6,726	6,726	0	2,106	2,106
	TOTAL DISTRIBUTION OPERATING EXP		1,256,149	396,019	1,652,168	956,662	301,600	1,258,262	299,487	94,419	393,906
G-DEPX	Depreciation Expense-Distribution		2,043,361	4,786	2,048,147	1,433,553	3,153	1,436,706	609,808	1,633	611,441
G-OTX	Taxes Other Than FIT		1,313,149	0	1,313,149	1,170,105	0	1,170,105	143,044	0	143,044
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		3,356,510	4,786	3,361,296	2,603,658	3,153	2,606,811	752,852	1,633	754,485
	TOTAL DISTRIBUTION EXPENSES		4,612,659	400,805	5,013,464	3,560,320	304,753	3,865,073	1,052,339	96,052	1,148,391

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For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	5,101	5,101	0	3,326	3,326	0	1,775	1,775
2	902000	Meter Reading Expenses	30,152	3,635	33,787	20,735	2,370	23,105	9,417	1,265	10,682
2	903XXX	Customer Records & Collection Expenses	48,892	455,820	504,712	26,689	297,204	323,893	22,203	158,616	180,819
2	904000	Uncollectible Accounts	78,830	0	78,830	69,826	0	69,826	9,004	0	9,004
2	905000	Misc Customer Accounts	0	16,955	16,955	0	11,055	11,055	0	5,900	5,900
TOTAL CUSTOMER ACCOUNTS EXPENSES		157,874	481,511	639,385	117,250	313,955	431,205	40,624	167,556	208,180	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	521,750	8,974	530,724	401,419	5,851	407,270	120,331	3,123	123,454
2	909000	Advertising	2,329	18,389	20,718	1,896	11,990	13,886	433	6,399	6,832
2	910000	Misc Customer Service & Info Exp	0	4,807	4,807	0	3,134	3,134	0	1,673	1,673
TOTAL CUSTOMER SERVICE & INFO EXP		524,079	32,170	556,249	403,315	20,975	424,290	120,764	11,195	131,959	
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	39,705	917,718	957,423	18,679	658,426	677,105	21,026	259,292	280,318
4	921000	Office Supplies & Expenses	52	54,453	54,505	52	39,068	39,120	0	15,385	15,385
4	922000	Admin. Expenses Transferred - Credit	0	(1,990)	(1,990)	0	(1,428)	(1,428)	0	(562)	(562)
4	923000	Outside Services Employed	13,693	(18,903)	(5,210)	11,286	(13,562)	(2,276)	2,407	(5,341)	(2,934)
4	924000	Property Insurance Premium	0	55,231	55,231	0	39,626	39,626	0	15,605	15,605
4	925XXX	Injuries and Damages	2,028	175,712	177,740	1,625	126,066	127,691	403	49,646	50,049
4	926XXX	Employee Pensions and Benefits	153,523	349,144	502,667	116,043	250,497	366,540	37,480	98,647	136,127
4	928000	Regulatory Commission Expenses	72,777	23,231	96,008	58,893	16,667	75,560	13,884	6,564	20,448
4	930000	Miscellaneous General Expenses	1,860	313,799	315,659	1,795	225,138	226,933	65	88,661	88,726
4	931000	Rents	0	10,982	10,982	0	7,879	7,879	0	3,103	3,103
4	935000	Maintenance of General Plant	50,917	204,813	255,730	43,616	146,945	190,561	7,301	57,868	65,169
TOTAL ADMIN & GEN OPERATING EXP		334,555	2,084,190	2,418,745	251,989	1,495,322	1,747,311	82,566	588,868	671,434	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	139,800	440,264	580,064	126,657	315,873	442,530	13,143	124,391	137,534
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 - :	43,179	863,405	906,584	43,179	619,459	662,638	0	243,946	243,946
G-AMTX	Amortization Expense-General Plant - 390200, 39	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 Extens	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	4,061	19,968	24,029	3,031	14,192	17,223	1,030	5,776	6,806
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	2,497	0	2,497	0	0	0	2,497	0	2,497
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	(8,316)	0	(8,316)	0	0	0	(8,316)	0	(8,316)
99 407357	AMORT OF INTERVENOR FUND DEFER	1,444	0	1,444	1,444	0	1,444	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,108	0	3,108	2,529	0	2,529	579	0	579
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407416	Reg. Credits-CCA B&O Tax	(378,555)	0	(378,555)	(378,555)	0	(378,555)	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 407437	Depreciation Deferral	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
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	(37,737)	0	(37,737)	(37,737)	0	(37,737)	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	3,348	0	3,348	822	0	822	2,526	0	2,526
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	60,135	149,629	209,764	45,883	107,353	153,236	14,252	42,276	56,528
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(10,996)	1,480,610	1,469,614	(29,269)	1,062,146	1,032,877	18,273	418,464	436,737
	TOTAL ADMIN & GENERAL EXPENSES	323,559	3,564,800	3,888,359	222,720	2,557,468	2,780,188	100,839	1,007,332	1,108,171
	TOTAL EXPENSES BEFORE FIT	16,181,084	4,859,976	21,041,060	11,457,864	3,456,637	14,914,501	4,723,220	1,403,339	6,126,559
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,196,635)			(1,810,989)			(385,646)
G-FIT	FEDERAL INCOME TAX			3,619,319			3,809,132			(189,813)
G-FIT	DEFERRED FEDERAL INCOME TAX			(5,198,580)			(5,153,376)			(45,204)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			(617,374)			(466,745)			(150,629)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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-ALL	2	Number of Customers		100.000%		65.202%		34.798%			
G-ALL	3	Direct Distribution Operating Expense		100.000%		76.158%		23.842%			
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended September 30, 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	25,619	30,079	4,460	18,381	22,841	0	7,238	7,238
4	495028	Deferred Exchange Reservation	468,750	0	468,750	308,859	0	308,859	159,891	0	159,891
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
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	476,937	0	476,937	554,912	0	554,912	(77,975)	0	(77,975)
4	495329	Amortization Res Decoupling Deferral	(180)	0	(180)	(17,515)	0	(17,515)	17,335	0	17,335
4	495338	Non-Res Decoupling Deferred Rev	304,926	0	304,926	249,147	0	249,147	55,779	0	55,779
4	495339	Amortization Non-Res Decoupling	(99,252)	0	(99,252)	(93,397)	0	(93,397)	(5,855)	0	(5,855)
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	1,155,641	25,619	1,181,260	1,006,466	18,381	1,024,847	149,175	7,238	156,413

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:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	6,920,834	0	6,920,834	4,558,527	0	4,558,527	2,362,307	0	2,362,307
1	804001	Pipeline Demand Costs	2,252,872	0	2,252,872	1,542,091	0	1,542,091	710,781	0	710,781
1	804002	Transport Variable Charges	16,346	0	16,346	11,189	0	11,189	5,157	0	5,157
6	804010	Gas Costs - Fixed Hedge	(32,225)	0	(32,225)	(21,233)	0	(21,233)	(10,992)	0	(10,992)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	38,789	0	38,789	25,558	0	25,558	13,231	0	13,231
6	804018	Merchandise Processing Fee	9,950	0	9,950	6,556	0	6,556	3,394	0	3,394
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	270,703	0	270,703	178,366	0	178,366	92,337	0	92,337
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	112,525	0	112,525	74,143	0	74,143	38,382	0	38,382
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	1,644,646	0	1,644,646	1,256,937	0	1,256,937	387,709	0	387,709
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(148,706)	0	(148,706)	(135,278)	0	(135,278)	(13,428)	0	(13,428)
		TOTAL PURCHASED GAS COSTS	11,085,734	0	11,085,734	7,496,856	0	7,496,856	3,588,878	0	3,588,878

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	65.890%	34.110%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended September 30, 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	10,811	8,974	19,785	6,674	5,851	12,525	4,137	3,123	7,260
99	908600 Public Purpose Tariff Rider Expense Offset	377,605	0	377,605	287,013	0	287,013	90,592	0	90,592
99	908610 Limited Income Tax Refund Program	23,395	0	23,395	23,395	0	23,395	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	109,939	0	109,939	84,337	0	84,337	25,602	0	25,602
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	521,750	8,974	530,724	401,419	5,851	407,270	120,331	3,123	123,454

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.202%	34.798%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.95%	55.95%
2	Cost of Debt		4.860%	4.865%
	Total Cost of Debt		2.719%	2.722%
	Total Weighted Cost		2.719%	2.722%
G-APL	Net Rate Base	763,034,524	548,710,419	214,324,105
	Interest Deduction for FIT Calculation	20,753,338	14,919,436	5,833,902
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	18,844,425	13,103,512	5,740,913
G-OPS	Operating & Maintenance Expense	16,122,002	11,214,476	4,907,526
G-OPS	Book Deprec/Amort and Reg Amortizations	3,372,716	2,360,647	1,012,069
G-OTX	Taxes Other than FIT	1,546,342	1,339,378	206,964
	Net Operating Income Before FIT	(2,196,635)	(1,810,989)	(385,646)
G-INT	Less: Interest Expense	1,729,445	1,243,286	486,159
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	21,161,327	21,193,000	(31,673)
	Taxable Net Operating Income	17,234,853	18,138,725	(903,872)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,619,319	3,809,132	(189,813)
G-DTE	Deferred FIT	(4,482,561)	(4,474,089)	(8,472)
G-DTE	Customer Tax Credit Amortization	(716,019)	(679,287)	(36,732)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(1,579,261)	(1,344,244)	(235,017)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-1A
For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,229,645	1,380,519	3,610,164	1,605,461	988,054	2,593,515	624,184	392,465	1,016,649
12	997001	Contributions In Aid of Construction	0	116,667	116,667	0	82,919	82,919	0	33,748	33,748
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(45,301)	(45,301)	0	(32,197)	(32,197)	0	(13,104)	(13,104)
99	997010	Deferred Gas Credit and Refunds	1,495,940	468,750	1,964,690	1,121,658	333,155	1,454,813	374,282	135,595	509,877
12	997016	Redemption Expense Amortization	0	1,881	1,881	0	1,337	1,337	0	544	544
99	997018	DSM Tariff Rider	(307,590)	0	(307,590)	(251,991)	0	(251,991)	(55,599)	0	(55,599)
12	997020	FAS87 Current Pension Accrual	0	(44,898)	(44,898)	0	(31,910)	(31,910)	0	(12,988)	(12,988)
12	997027	Customer Uncollectibles	(16,563)	(82,525)	(99,088)	(20,901)	(58,653)	(79,554)	4,338	(23,872)	(19,534)
99	997031	Decoupling Mechanism	(682,429)	0	(682,429)	(693,146)	0	(693,146)	10,717	0	10,717
12	997032	Interest Rate Swaps	0	105,330	105,330	0	74,861	74,861	0	30,469	30,469
12	997035	Leases	0	(23,120)	(23,120)	0	(16,588)	(16,588)	0	(6,532)	(6,532)
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,849)	(36,849)	0	(14,997)	(14,997)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,386,964)	(2,386,964)	0	(971,504)	(971,504)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	110,109	0	110,109	84,507	0	84,507	25,602	0	25,602
12	997080	Book Transportation Depreciation	0	172,100	172,100	0	122,317	122,317	0	49,783	49,783
12	997081	Deferred Compensation	0	3,375	3,375	0	2,399	2,399	0	976	976
4	997082	Meal Disallowances	0	13,421	13,421	0	9,629	9,629	0	3,792	3,792
12	997083	Paid Time Off	0	(127,539)	(127,539)	0	(90,646)	(90,646)	0	(36,893)	(36,893)
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	(621,889)	(621,889)	0	(253,111)	(253,111)
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	(5,465)	7,730	0	(3,884)	(3,884)	13,195	(1,581)	11,614
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	2,497	0	2,497	0	0	0	2,497	0	2,497
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	59,129	59,129	0	24,066	24,066
12	997120	Transportation Tax Disallowance	0	1,647	1,647	0	1,171	1,171	0	476	476
12	997122	Regulatory Fees	(46,435)	0	(46,435)	(46,435)	0	(46,435)	0	0	0
12	997125	COVID-19	(210,344)	0	(210,344)	(37,737)	0	(37,737)	(172,607)	0	(172,607)
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	(115,012)	(115,012)	0	(46,810)	(46,810)
12	997129	Mixed Service Costs (IDD#5)	0	(450,001)	(450,001)	0	(319,829)	(319,829)	0	(130,172)	(130,172)
12	997138	Intervenor Funding	1,274	0	1,274	1,274	0	1,274	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,945	7,945	0	3,234	3,234
12	997140	Insurance Balancing	822	0	822	822	0	822	0	0	0
12	997141	CCA	21,253,152	0	21,253,152	21,253,152	0	21,253,152	0	0	0
	997143	Depreciation Rate Deferral	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
		TOTAL SCHEDULE M ADJUSTMENTS	24,029,248	(2,867,921)	21,161,327	23,224,505	(2,031,505)	21,193,000	804,743	(836,416)	(31,673)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.202%	34.798%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	65.890%	34.110%
G-ALL	11	Book Depreciation	100.000%	71.429%	28.571%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.073%	28.927%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	73,214	52,035	21,179
99	410100	Deferred Federal Income Tax Exp	(129,087)	(88,552)	(40,535)
		SUBTOTAL	(55,873)	(36,517)	(19,356)
12	411100	Deferred Federal Income Tax Expense - Allocated	(119,328)	(84,810)	(34,518)
99	411100	Deferred Federal Income Tax Exp	(4,451,743)	(4,453,830)	2,087
		SUBTOTAL	(4,571,071)	(4,538,640)	(32,431)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	144,383	101,068	43,315
		SUBTOTAL	144,383	101,068	43,315
		Total Deferred Federal Income Tax Expense	(4,482,561)	(4,474,089)	(8,472)
99	411193	Customer Tax Credit Amortization	(716,019)	(679,287)	(36,732)
		SUBTOTAL	(716,019)	(679,287)	(36,732)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.073%	28.927%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-1A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Month Ended September 30, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		TOTAL UNDERGROUND STORAGE TAX	0	23,429	23,429	0	16,037	16,037	0	7,392	7,392
		DISTRIBUTION									
99	408110	State Excise Tax	671,830	0	671,830	671,830	0	671,830	0	0	0
99	408120	Municipal Occupation & License Tax	315,583	0	315,583	258,765	0	258,765	56,818	0	56,818
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	326,130	0	326,130	239,510	0	239,510	86,620	0	86,620
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)
		TOTAL DISTRIBUTION TAX	1,313,149	0	1,313,149	1,170,105	0	1,170,105	143,044	0	143,044
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	60,135	149,629	209,764	45,883	107,353	153,236	14,252	42,276	56,528
		TOTAL A&G TAX	60,135	149,629	209,764	45,883	107,353	153,236	14,252	42,276	56,528
		TOTAL TAXES OTHER THAN FIT	1,373,284	173,058	1,546,342	1,215,988	123,390	1,339,378	157,296	49,668	206,964

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month Ended September 30, 2023		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
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	61,525,113	65,855,627	4,330,514	44,141,807	48,472,321	0	17,383,306	17,383,306
		TOTAL INTANGIBLE PLANT	6,124,625	62,858,022	68,982,647	5,353,108	45,098,116	50,451,224	771,517	17,759,906	18,531,423
		UNDERGROUND STORAGE PLANT:									
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	3,096,928	3,096,928	0	2,119,847	2,119,847	0	977,081	977,081
1	352XXX	Wells	0	23,718,075	23,718,075	0	16,235,022	16,235,022	0	7,483,053	7,483,053
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	15,612,704	15,612,704	0	10,686,896	10,686,896	0	4,925,808	4,925,808
1	355000	Measuring & Regulating Equipment	0	2,221,304	2,221,304	0	1,520,483	1,520,483	0	700,821	700,821
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,235,177	3,235,177	0	2,214,479	2,214,479	0	1,020,698	1,020,698
		TOTAL UNDERGROUND STORAGE PLANT	0	51,780,123	51,780,123	0	35,470,280	35,470,280	0	16,309,843	16,309,843
		DISTRIBUTION PLANT:									
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	706,697	0	706,697	521,065	0	521,065	185,632	0	185,632
6	375000	Structures & Improvements	1,612,011	0	1,612,011	962,516	0	962,516	649,495	0	649,495
6	376000	Mains	497,021,960	2,518,938	499,540,898	340,615,741	1,659,728	342,275,469	156,406,219	859,210	157,265,429
6	378000	Measuring & Reg Station Equip-General	7,573,192	0	7,573,192	4,874,206	0	4,874,206	2,698,986	0	2,698,986
6	379000	Measuring & Reg Station Equip-City Gate	6,860,908	0	6,860,908	1,977,066	0	1,977,066	4,883,842	0	4,883,842
6	380000	Services	350,507,622	0	350,507,622	240,274,062	0	240,274,062	110,233,560	0	110,233,560
6	381XXX	Meters	125,202,379	0	125,202,379	88,680,159	0	88,680,159	36,522,220	0	36,522,220
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	4,163,532	0	4,163,532	3,090,416	0	3,090,416	1,073,116	0	1,073,116
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	993,736,896	2,518,938	996,255,834	681,059,156	1,659,728	682,718,884	312,677,740	859,210	313,536,950
		GENERAL PLANT									
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	29,702,844	29,764,749	59,467,593	27,838,425	21,355,017	49,193,442	1,864,419	8,409,732	10,274,151
4	391XXX	Office Furniture & Equipment	982,468	15,852,028	16,834,496	980,210	11,373,196	12,353,406	2,258	4,478,832	4,481,090
4	392XXX	Transportation Equipment	14,009,000	5,574,322	19,583,322	10,361,586	3,999,353	14,360,939	3,647,414	1,574,969	5,222,383
4	393000	Stores Equipment	423,048	1,142,804	1,565,852	368,027	819,916	1,187,943	55,021	322,888	377,909
4	394000	Tools, Shop & Garage Equipment	3,564,496	7,961,609	11,526,105	2,781,165	5,712,136	8,493,301	783,331	2,249,473	3,032,804
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	3,668,281	1,074,574	4,742,855	2,740,325	770,964	3,511,289	927,956	303,610	1,231,566
4	397XXX	Communications Equipment	4,784,060	22,117,831	26,901,891	3,648,489	15,868,659	19,517,148	1,135,571	6,249,172	7,384,743
4	398000	Miscellaneous Equipment	1,502	178,728	180,230	0	128,230	128,230	1,502	50,498	52,000
		TOTAL GENERAL PLANT	60,618,059	86,940,387	147,558,446	52,100,651	62,376,250	114,476,901	8,517,408	24,564,137	33,081,545

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended September 30, 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	1,060,479,580	204,097,470	1,264,577,050	738,512,915	144,604,374	883,117,289	321,966,665	59,493,096	381,459,761
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,747,413)	(19,747,413)	0	(13,517,104)	(13,517,104)	0	(6,230,309)	(6,230,309)
G-ADEP		Distribution Plant	(304,080,133)	(2,064,184)	(306,144,317)	(197,863,595)	(1,360,091)	(199,223,686)	(106,216,538)	(704,093)	(106,920,631)
G-ADEP		General Plant	(20,045,643)	(31,618,294)	(51,663,937)	(15,849,805)	(22,684,861)	(38,534,666)	(4,195,838)	(8,933,433)	(13,129,271)
		TOTAL ACCUMULATED DEPRECIATION	(324,125,776)	(53,429,891)	(377,555,667)	(213,713,400)	(37,562,056)	(251,275,456)	(110,412,376)	(15,867,835)	(126,280,211)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(503,740)	(1,138,472)	(1,642,212)	(333,212)	(816,808)	(1,150,020)	(170,528)	(321,664)	(492,192)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,144,940)	(33,756,552)	(37,901,492)	(4,144,940)	(24,218,976)	(28,363,916)	0	(9,537,576)	(9,537,576)
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	(4,648,680)	(34,895,024)	(39,543,704)	(4,478,152)	(25,035,784)	(29,513,936)	(170,528)	(9,859,240)	(10,029,768)
		TOTAL ACCUMULATED DEPR/AMORT	(328,774,456)	(88,324,915)	(417,099,371)	(218,191,552)	(62,597,840)	(280,789,392)	(110,582,904)	(25,727,075)	(136,309,979)
		NET GAS UTILITY PLANT before DFIT	731,705,124	115,772,555	847,477,679	520,321,363	82,006,534	602,327,897	211,383,761	33,766,021	245,149,782
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,260,213)	(102,260,213)	0	(72,679,401)	(72,679,401)	0	(29,580,812)	(29,580,812)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,351,432)	(14,351,432)	0	(10,295,303)	(10,295,303)	0	(4,056,129)	(4,056,129)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,379,752)	(1,379,752)	0	(989,917)	(989,917)	0	(389,835)	(389,835)
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	(273,156)	(273,156)	0	(194,140)	(194,140)	0	(79,016)	(79,016)
		TOTAL ACCUMULATED DFIT	0	(118,266,040)	(118,266,040)	0	(84,159,828)	(84,159,828)	0	(34,106,212)	(34,106,212)
		NET GAS UTILITY PLANT	731,705,124	(2,493,485)	729,211,639	520,321,363	(2,153,294)	518,168,069	211,383,761	(340,191)	211,043,570

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%	65.890%	34.110%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.073%	28.927%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended September 30, 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	731,705,124	(2,493,485)	729,211,639	520,321,363	(2,153,294)	518,168,069	211,383,761	(340,191)	211,043,570
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	1,445,586	2,163,287	3,608,873	924,116	1,552,072	2,476,188	521,470	611,215	1,132,685
4 182318 Accumulated Amortization - AFUDC	(328,258)	(935,708)	(1,263,966)	(243,769)	(671,323)	(915,092)	(84,489)	(264,385)	(348,874)
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	15,527,874	15,527,874	0	10,628,830	10,628,830	0	4,899,044	4,899,044
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/ERT:	3,167,305	0	3,167,305	3,167,305	0	3,167,305	0	0	0
99 182337 Regulatory Asset-Deferred AMI Costs	7,517,031	0	7,517,031	7,517,031	0	7,517,031	0	0	0
99 283436 ADFIT-Deferred AMI Costs	(2,243,711)	0	(2,243,711)	(2,243,711)	0	(2,243,711)	0	0	0
4 252000 Customer Advances	0	0	0	0	0	0	0	0	0
99 254393 Regulatory Liability-Customer Tax Credit	(19,970,684)	0	(19,970,684)	(9,444,647)	0	(9,444,647)	(10,526,037)	0	(10,526,037)
99 190393 ADFIT-Customer Tax Credit	4,193,844	0	4,193,844	1,983,376	0	1,983,376	2,210,468	0	2,210,468
99 235199 Customer Deposits	(2,269)	0	(2,269)	(2,269)	0	(2,269)	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	3,035,441	0	3,035,441	3,035,441	0	3,035,441	0	0	0
99 283302 ADFIT - WA Excess Nat Gas Line Extension	(637,442)	0	(637,442)	(637,442)	0	(637,442)	0	0	0
C-WKC Working Capital	15,110,863	0	15,110,863	11,019,514	0	11,019,514	4,091,349	0	4,091,349
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	11,287,706	22,535,179	33,822,885	15,074,945	15,467,405	30,542,350	(3,787,239)	7,067,774	3,280,535
NET RATE BASE	742,992,830	20,041,694	763,034,524	535,396,308	13,314,111	548,710,419	207,596,522	6,727,583	214,324,105

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:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 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
Electric Production													
Steam (ED-AN)	353,744	353,744											
Steam (ED-ID)	364,321	364,321											
Steam (ED-WA)	935,496	935,496											
Hydro (ED-AN)	1,387,346	1,387,346											
Other (ED-AN)	920,073	920,073											
Total Electric Production	3,960,980	3,960,980											
Electric Transmission													
ED-AN	1,717,972	1,717,972											
ED-ID	23,067	23,067											
ED-WA	43,517	43,517											
Total Electric Transmission	1,784,556	1,784,556											
Electric Distribution													
ED-AN	7,372	7,372											
ED-ID	1,736,164	1,736,164											
ED-WA	3,367,258	3,367,258											
Total Electric Distribution	5,110,794	5,110,794											
Gas Underground Storage													
1 GD-AN	64,719		64,719			64,719	64,719		44,300	44,300		20,419	
GD-OR	10,890			10,890									
Total Gas Underground Storage	75,609		64,719	10,890		64,719	64,719		44,300	44,300		20,419	
Gas Distribution													
6 GD-AN	4,786		4,786			4,786	4,786		3,153	3,153		1,633	
GD-ID	609,808		609,808		609,808	609,808	609,808				609,808	609,808	
GD-WA	1,433,553		1,433,553		1,433,553	1,433,553	1,433,553			1,433,553			
GD-OR	931,608			931,608									
Total Gas Distribution	2,979,755		2,048,147	931,608	2,043,361	4,786	2,048,147	1,433,553	3,153	1,436,706	609,808	1,633	
General Plant													
ED-AN	230,079	230,079											
ED-ID	43,359	43,359											
ED-WA	116,766	116,766											
7,4 CD-AA	1,944,242	1,363,148	402,613	178,481		402,613	402,613		288,859	288,859		113,754	
9,4 CD-AN	64,624	49,853	14,771			14,771	14,771		10,598	10,598		4,173	
9 CD-ID	40,265	31,062	9,203		9,203	9,203	9,203				9,203	9,203	
9 CD-WA	153,030	118,052	34,978		34,978	34,978	34,978			34,978			
8,4 GD-AA	29,691		20,497	9,194		20,497	20,497		14,706	14,706		5,791	
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	
GD-ID	3,940		3,940		3,940	3,940	3,940				3,940	3,940	
GD-WA	91,679		91,679		91,679	91,679	91,679			91,679			
GD-OR	14,333			14,333									
Total General Plant	2,734,391	1,952,319	580,064	202,008	139,800	440,264	580,064	126,657	315,873	442,530	13,143	124,391	
Total Depreciation Expense	16,646,085	12,808,649	2,692,930	1,144,506	2,183,161	509,769	2,692,930	1,560,210	363,326	1,923,536	622,951	146,443	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	65.890%	34.110%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended September 30, 2023
 Average of Monthly Averages Basis

Report ID:
G-AMTX-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
Production/Transmission													
Franchises (302000) ED-AN	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	21,933	21,933											
Total Production/Transmission	98,466	98,466											
Distribution													
Franchises (302000) ED-WA	9,171	9,171											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,660	9,660											
General Plant - 303000													
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									
Total General Plant - 303000	39,236	24,863	10,649	3,724	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	4,105,259	2,878,279	850,117	376,863		850,117	850,117		609,925	609,925		240,192	240,192
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	188,909	145,730	43,179		43,179		43,179	43,179		43,179			0
ED-AN	614,861	614,861											
ED-ID	0	0											
ED-WA	105,785	105,785											
8,4 GD-AA	15,935		11,001	4,934		11,001	11,001		7,893	7,893		3,108	3,108
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plant - 3031XX	5,046,679	3,752,375	906,584	387,720	43,179	863,405	906,584	43,179	619,459	662,638	0	243,946	243,946
Gas Underground Storage													
1 GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage	0		0			0	0		0	0		0	0
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	35,203	35,203											
GD-OR	0			0									
Total General Plant- 390200, 396200	35,203	35,203	0	0		0	0		0	0		0	0
Total Amortization Expense	5,229,244	3,920,567	917,233	391,444	46,484	870,749	917,233	45,251	624,728	669,979	1,233	246,021	247,254

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 Rati	71.746%	28.254%
9 Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended September 30, 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	
Electric Production														
	Steam (ED-AN)	(80,807,166)	(80,807,166)											
	Steam (ED-ID)	(98,793,062)	(98,793,062)											
	Steam (ED-WA)	(193,946,041)	(193,946,041)											
	Hydro (ED-AN)	(199,471,708)	(199,471,708)											
	Other (ED-AN)	(177,125,307)	(177,125,307)											
	Total Electric Production	(750,143,284)	(750,143,284)											
Electric Transmission														
	ED-AN	(253,468,419)	(253,468,419)											
	ED-ID	(10,793,700)	(10,793,700)											
	ED-WA	(17,090,441)	(17,090,441)											
	Total Electric Transmission	(281,352,560)	(281,352,560)											
Electric Distribution														
	ED-AN	(552,158)	(552,158)											
	ED-ID	(290,532,819)	(290,532,819)											
	ED-WA	(482,127,711)	(482,127,711)											
	Total Electric Distribution	(773,212,688)	(773,212,688)											
Gas Underground Storage														
1	GD-AN	(19,747,413)	(19,747,413)		(19,747,413)	(19,747,413)		(13,517,104)	(13,517,104)		(6,230,309)	(6,230,309)		
	GD-OR	(1,734,733)		(1,734,733)										
	Total Gas Underground Storage	(21,482,146)	(19,747,413)	(1,734,733)	(19,747,413)	(19,747,413)		(13,517,104)	(13,517,104)		(6,230,309)	(6,230,309)		
Gas Distribution														
6	GD-AN	(2,064,184)	(2,064,184)			(2,064,184)		(1,360,091)	(1,360,091)		(704,093)	(704,093)		
	GD-ID	(106,216,538)	(106,216,538)		(106,216,538)	(106,216,538)				(106,216,538)		(106,216,538)		
	GD-WA	(197,863,595)	(197,863,595)		(197,863,595)	(197,863,595)	(197,863,595)		(197,863,595)					
	GD-OR	(147,010,411)		(147,010,411)										
	Total Gas Distribution	(453,154,728)	(306,144,317)	(147,010,411)	(304,080,133)	(2,064,184)	(306,144,317)	(197,863,595)	(1,360,091)	(199,223,686)	(106,216,538)	(704,093)	(106,920,631)	
General Plant														
	ED-AN	(36,500,208)	(36,500,208)											
	ED-ID	(13,497,460)	(13,497,460)											
	ED-WA	(26,933,579)	(26,933,579)											
7,4	CD-AA	(113,986,230)	(79,918,026)	(23,604,268)	(10,463,936)	(23,604,268)	(23,604,268)		(16,935,118)	(16,935,118)		(6,669,150)	(6,669,150)	
9,4	CD-AN	(9,017,154)	(6,956,103)	(2,061,051)		(2,061,051)	(2,061,051)		(1,478,722)	(1,478,722)		(582,329)	(582,329)	
9	CD-ID	(7,600,872)	(5,863,541)	(1,737,331)		(1,737,331)	(1,737,331)				(1,737,331)		(1,737,331)	
9	CD-WA	(11,022,237)	(8,502,884)	(2,519,353)		(2,519,353)	(2,519,353)	(2,519,353)		(2,519,353)				
8,4	GD-AA	(2,725,453)		(1,881,517)	(843,936)	(1,881,517)	(1,881,517)		(1,349,913)	(1,349,913)		(531,604)	(531,604)	
4	GD-AN	(4,071,458)		(4,071,458)		(4,071,458)	(4,071,458)		(2,921,108)	(2,921,108)		(1,150,350)	(1,150,350)	
	GD-ID	(2,458,507)		(2,458,507)		(2,458,507)	(2,458,507)				(2,458,507)		(2,458,507)	
	GD-WA	(13,330,452)		(13,330,452)		(13,330,452)	(13,330,452)	(13,330,452)		(13,330,452)				
	GD-OR	(5,811,909)		(5,811,909)										
	Total General Plant	(246,955,519)	(178,171,801)	(51,663,937)	(17,119,781)	(20,045,643)	(31,618,294)	(51,663,937)	(15,849,805)	(22,684,861)	(38,534,666)	(4,195,838)	(8,933,433)	(13,129,271)
	Total Accumulated Depreciation	(2,526,300,925)	(1,982,880,333)	(377,555,667)	(165,864,925)	(324,125,776)	(53,429,891)	(377,555,667)	(213,713,400)	(37,562,056)	(251,275,456)	(110,412,376)	(15,867,835)	(126,280,211)

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-1A	
For Month Ended September 30, 2023			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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	65.890%	34.110%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
G-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System	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	
Production/Transmission														
Franchises (302000)	ED-AN	(16,302,287)	(16,302,287)											
Misc Intangible Plt (303000)	ED-AN	(3,005,200)	(3,005,200)											
Total Production/Transmission		(19,307,487)	(19,307,487)											
Distribution														
Franchises (302000)	ED-WA	(471,171)	(471,171)											
Misc Intangible Plt (303000)	ED-WA	(70,293)	(70,293)											
Total Distribution		(541,464)	(541,464)											
General Plant - 303000														
7,4	CD-AA	(5,329,629)	(3,736,709)	(1,103,660)	(489,260)	(1,103,660)	(1,103,660)		(791,832)	(791,832)		(311,828)	(311,828)	
9,4	CD-AN	(152,304)	(117,492)	(34,812)		(34,812)	(34,812)		(24,976)	(24,976)		(9,836)	(9,836)	
	GD-ID	(170,528)		(170,528)		(170,528)	(170,528)				(170,528)		(170,528)	
	GD-WA	(333,212)		(333,212)		(333,212)	(333,212)	(333,212)		(333,212)				
	GD-OR	(133,681)			(133,681)									
Total General Plant - 303000		(6,119,354)	(3,854,201)	(1,642,212)	(622,941)	(503,740)	(1,138,472)	(1,642,212)	(333,212)	(816,808)	(1,150,020)	(170,528)	(321,664)	(492,192)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(161,472,122)	(113,211,334)	(33,437,647)	(14,823,141)	(33,437,647)	(33,437,647)		(23,990,175)	(23,990,175)		(9,447,472)	(9,447,472)	
9,4	CD-AN	(478,330)	(368,998)	(109,332)		(109,332)	(109,332)		(78,441)	(78,441)		(30,891)	(30,891)	
9	CD-ID	0	0	0		0	0		0	0	0	0	0	
9	CD-WA	(18,134,226)	(13,989,286)	(4,144,940)		(4,144,940)	(4,144,940)	(4,144,940)		(4,144,940)		0	0	
	ED-AN	(13,600,244)	(13,600,244)											
	ED-ID	0	0											
	ED-WA	(2,937,325)	(2,937,325)											
8,4	GD-AA	(299,129)		(206,504)	(92,625)	(209,573)	(209,573)		(150,360)	(150,360)		(59,213)	(59,213)	
4	GD-AN	0		0		0	0		0	0		0	0	
	GD-OR	(62,577)			(62,577)									
Total Miscellaneous IT Intangible Plant - 3031		(196,983,953)	(144,107,187)	(37,898,423)	(14,978,343)	(4,144,940)	(33,756,552)	(37,901,492)	(4,144,940)	(24,218,976)	(28,363,916)	0	(9,537,576)	(9,537,576)
Gas Underground Storage														
1	GD-AN	0		0		0	0		0	0		0	0	
Total Gas Underground Storage		0		0		0	0		0	0		0	0	
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0		0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0		0	0	
4	ED-AN	(1,459,028)	(1,459,028)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,459,028)	(1,459,028)	0	0	0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(224,411,286)	(169,269,367)	(39,540,635)	(15,601,284)	(4,648,680)	(34,895,024)	(39,543,704)	(4,478,152)	(25,035,784)	(29,513,936)	(170,528)	(9,859,240)	(10,029,768)

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%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended September 30, 2023
Average of Monthly Averages Basis

Report ID:
G-AAMT-1A

AVISTA UTILITIES

9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%
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RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,541,324	122,220	362,279	1,056,825	1,541,324	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
	TOTAL ACCOUNT	19,920,235	800,859	699,567	10,344,392	11,844,818	3,272,093	99,936	2,743,870	6,115,899	845,517	1,114,001	1,959,518
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,777,841	8,515,822	3,115,546	9,146,473	20,777,841	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	4,294,690	0	0	0	0	0	0	0	0	4,294,690	0	4,294,690
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	131,332,351	0	0	92,079,738	92,079,738	0	0	27,196,303	27,196,303	0	12,056,310	12,056,310
9	CD-WA / ID / AN	31,590,720	9,408,986	6,292,465	8,668,578	24,370,029	2,787,825	1,864,419	2,568,447	7,220,691	0	0	0
	TOTAL ACCOUNT	213,046,202	17,924,808	9,408,011	109,894,789	137,227,608	27,838,425	1,864,419	29,764,750	59,467,594	4,294,690	12,056,310	16,351,000
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,728,264	1,314,239	7,798	2,406,227	3,728,264	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	75,627,161	0	0	53,023,715	53,023,715	0	0	15,660,873	15,660,873	0	6,942,573	6,942,573
9	CD-WA / ID / AN	3,599,249	2,521,439	7,622	247,508	2,776,569	747,087	2,258	73,335	822,680	0	0	0
	TOTAL ACCOUNT	83,370,573	3,835,678	15,420	55,677,450	59,528,548	980,210	2,258	15,852,028	16,834,496	12,109	6,995,420	7,007,529
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,543,471	25,768,246	12,321,603	24,453,622	62,543,471	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,269,522	0	0	0	0	9,887,227	3,412,261	2,970,034	16,269,522	0	0	0
99	GD-OR / AS	4,848,978	0	0	0	0	0	0	0	0	4,848,978	0	4,848,978
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,566,366	0	0	5,304,931	5,304,931	0	0	1,566,843	1,566,843	0	694,592	694,592
9	CD-WA / ID / AN	7,349,452	1,600,977	793,649	3,274,962	5,669,588	474,360	235,153	970,351	1,679,864	0	0	0
	TOTAL ACCOUNT	98,674,976	27,369,223	13,115,252	33,033,515	73,517,990	10,361,587	3,647,414	5,574,321	19,583,322	4,848,978	724,686	5,573,664

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	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	5,866,495	491,654	185,696	3,848,240	4,525,590	145,674	55,021	1,140,210	1,340,905	0	0	0
	TOTAL ACCOUNT	6,594,946	550,520	185,696	4,270,937	5,007,153	368,027	55,021	1,142,803	1,565,851	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,589,293	1,574,016	494,786	6,520,491	8,589,293	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,772,797	0	0	0	0	2,773,950	561,706	437,141	3,772,797	0	0	0
99	GD-OR / AS	1,227,562	0	0	0	0	0	0	0	0	1,227,562	0	1,227,562
8	GD-AA	5,806,395	0	0	0	0	0	0	4,008,445	4,008,445	0	1,797,950	1,797,950
7	CD-AA	15,848,970	0	0	11,112,030	11,112,030	0	0	3,282,005	3,282,005	0	1,454,935	1,454,935
9	CD-WA / ID / AN	2,025,014	24,351	747,989	789,816	1,562,156	7,215	221,625	234,018	462,858	0	0	0
	TOTAL ACCOUNT	37,270,031	1,598,367	1,242,775	18,422,337	21,263,479	2,781,165	783,331	7,961,609	11,526,105	1,227,562	3,252,885	4,480,447
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,272,399	397,207	15,791	2,859,401	3,272,399	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
	TOTAL ACCOUNT	5,054,007	397,207	15,791	3,788,561	4,201,559	110,331	0	529,872	640,203	18,586	193,659	212,245

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2023 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	0
99	GD-WA / ID / AN	4,320,999	0	0	0	0	2,666,249	834,161	820,589	4,320,999	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
	TOTAL ACCOUNT	31,658,158	12,792,864	7,899,925	6,130,166	26,822,955	2,740,325	927,956	1,074,574	4,742,855	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,735,098	12,788,964	6,508,432	23,437,702	42,735,098	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,482	0	0	0	0	595,634	287,726	6,122	889,482	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	102,403,908	0	0	71,797,428	71,797,428	0	0	21,205,801	21,205,801	0	9,400,679	9,400,679
9	CD-WA / ID / AN	20,294,202	10,303,468	2,861,499	2,490,589	15,655,556	3,052,855	847,845	737,946	4,638,646	0	0	0
	TOTAL ACCOUNT	167,308,166	23,092,432	9,369,931	97,725,719	130,188,082	3,648,489	1,135,571	22,117,830	26,901,890	742,178	9,476,016	10,218,194
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	281,852	0	6,846	275,006	281,852	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	850,495	0	0	596,299	596,299	0	0	176,121	176,121	0	78,075	78,075
9	CD-WA / ID / AN	15,293	0	5,069	6,728	11,797	0	1,502	1,994	3,496	0	0	0
	TOTAL ACCOUNT	1,157,621	0	11,915	878,033	889,948	0	1,502	178,729	180,231	9,092	78,350	87,442
	TOTAL GENERAL PLANT	664,171,702	88,361,958	41,964,283	340,282,686	470,608,927	52,100,652	8,517,408	86,940,386	147,558,446	12,063,338	33,940,991	46,004,329

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%

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	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,343,527	16,663,243	1,022,594	771,517	1,332,910	3,127,021	425,951	571,225	997,176
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	26,921,965	4,537,250	0	22,384,715	26,921,965	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	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	420,398	0	0	0	0	0	0	290,222	290,222	0	130,176	
7		CD-AA	118,011,929	0	0	82,740,524	82,740,524	0	0	24,437,910	24,437,910	0	10,833,495	
9		CD-WA / ID / AN	962,476	279,786	0	462,697	742,483	82,899	0	137,094	219,993	0	0	
		TOTAL ACCOUNT	146,671,379	4,817,036	0	105,587,936	110,404,972	82,899	0	24,865,226	24,948,125	354,611	10,963,671	11,318,282
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,423,570	0	0	4,423,570	4,423,570	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	533,565	0	0	0	0	0	0	368,347	368,347	0	165,218	
7		CD-AA	29,479,078	0	0	20,668,371	20,668,371	0	0	6,104,528	6,104,528	0	2,706,179	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	34,436,213	0	0	25,091,941	25,091,941	0	0	6,472,875	6,472,875	0	2,871,397	2,871,397
	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	
		TOTAL ACCOUNT	7,813,329	0	0	7,813,329	7,813,329	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	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	
		TOTAL ACCOUNT	98,160,456	0	0	68,822,259	68,822,259	0	0	20,327,067	20,327,067	0	9,011,130	9,011,130

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 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
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	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		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	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	
		TOTAL ACCOUNT	29,192,891	0	0	20,467,720	20,467,720	0	0	6,045,264	6,045,264	0	2,679,907	2,679,907
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	0	0	0	0	0	0	
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	83,245	0	0	58,365	58,365	0	0	17,238	17,238	0	7,642	7,642
9		CD-WA / ID / AN	18,583,430	14,335,815	0	0	14,335,815	4,247,615	0	0	4,247,615	0	0	0
		TOTAL ACCOUNT	20,446,202	16,115,342	0	58,365	16,173,707	4,247,615	0	17,238	4,264,853	0	7,642	7,642
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	562,290	0	0	562,290	562,290	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	18,338,040	0	0	12,857,167	12,857,167	0	0	3,797,441	3,797,441	0	1,683,432	1,683,432
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	18,900,330	0	0	13,419,457	13,419,457	0	0	3,797,441	3,797,441	0	1,683,432	1,683,432
		TOTAL	376,408,240	21,252,094	0	257,604,534	278,856,628	5,353,108	771,517	62,858,021	68,982,646	780,562	27,788,404	28,568,966

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 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	(68,388,413)	(47,948,484)	(14,161,873)	(6,278,056)
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	(6,662,897)	(4,671,490)	(1,379,753)	(611,654)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(75,887,824)	(53,264,780)	(15,732,674)	(6,890,370)

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: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended September 30, 2023 Average of Monthly Averages Basis	

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	6,577,609	6,577,609	0	0	0	0	6,577,609
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	2,920	2,920	0	0	0	0	2,920
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	80,871,532	35,031,249	0	115,902,781	69,852,018	30,939,900	11,019,514	4,091,349	0
TOTAL		80,871,532	35,031,249	6,580,528	122,483,309	69,852,018	30,939,900	11,019,514	4,091,349	6,580,528

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