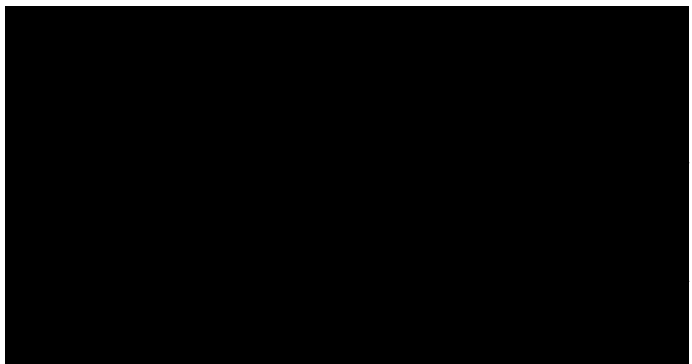


RESULTS OF OPERATIONS	Report ID: <b>G-ROR-1A</b>
<b>GAS RATE OF RETURN</b> For Month Ended October 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)			
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)			
G-APL	Gas Net Adjusted Rate Base			
	<b>RATE OF RETURN</b>			



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 October 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	10-01-2023 thru 10-31-2023	272,489 <b>100.000%</b>	177,657 <b>65.198%</b>	94,832 <b>34.802%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2023 thru 10-31-2023	1,107,749 <b>100.000%</b>	804,638 <b>72.637%</b>	303,111 <b>27.363%</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 Percent		400.000%	286.983%	113.017%
				<b>100.000%</b>	<b>71.746%</b>	<b>28.254%</b>
6	Input	Actual Therms Purchased Percent	10-01-2023 thru 10-31-2023	19,522,305 <b>100.000%</b>	12,873,008 <b>65.940%</b>	6,649,297 <b>34.060%</b>

RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended October 31, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

01-01-2022 thru 12-31-2022

Input	Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894	103,233,265	88,025,167	10,503,123	4,704,975
	Direct O & M Accts 901 - 935	71,769,262	48,332,811	15,977,494	7,458,957
	Direct O & M Accts 901 - 905 Utility 9 Only	4,933,444	3,459,404	1,474,040	XXXXXX
	Adjustments	0			
	<b>Total</b>	<b>179,935,971</b>	<b>139,817,382</b>	<b>27,954,657</b>	<b>12,163,932</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>77.704%</b>	<b>15.536%</b>	<b>6.760%</b>
	Direct Labor Accts 500 - 894	70,184,488	53,395,893	12,110,497	4,678,098
	Direct Labor Accts 901 - 935	28,452,521	21,720,191	3,145,895	3,586,435
	Direct Labor Accts 901 - 905 Utility 9 Only	5,320,240	3,750,140	1,570,100	XXXXXX
	<b>Total</b>	<b>103,957,249</b>	<b>78,866,224</b>	<b>16,826,492</b>	<b>8,264,533</b>
	<b>Percentage</b>	<b>100.000%</b>	<b>75.864%</b>	<b>16.186%</b>	<b>7.950%</b>
	Number of Customers at	788,366	410,798	270,130	107,438
	<b>Percentage</b>	<b>100.000%</b>	<b>52.107%</b>	<b>34.265%</b>	<b>13.628%</b>
	Net Direct Plant	4,431,484,674	3,313,443,980	746,529,039	371,511,655
	<b>Percentage</b>	<b>100.000%</b>	<b>74.771%</b>	<b>16.846%</b>	<b>8.383%</b>
	<b>Total Percentages</b>	<b>400.000%</b>	<b>280.446%</b>	<b>82.833%</b>	<b>36.721%</b>
	<b>Average (CD AA)</b>	<b>100.000%</b>	<b>70.112%</b>	<b>20.708%</b>	<b>9.180%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Month Ended October 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>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Month Ended October 31, 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	Oregon Gas
	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
	Total		162,840,888	136,357,978	26,482,910	0
	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
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
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	Washington	Idaho	
			309,336,642	207,305,518	102,031,124	
			<b>100.000%</b>	<b>67.016%</b>	<b>32.984%</b>	
11	Book Depreciation Percent	10-01-2023 thru 10-31-2023	2,692,299	1,921,255	771,044	
			<b>100.000%</b>	<b>71.361%</b>	<b>28.639%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2023 thru 10-31-2023	853,357,376	606,703,018	246,654,358	
			<b>100.000%</b>	<b>71.096%</b>	<b>28.904%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2023 thru 10-31-2023	0	0	0	
			<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	
14	Net Allocated Schedule M's - AMA Percent	10-01-2023 thru 10-31-2023	-2,731,700	-1,935,419	-796,281	
			<b>100.000%</b>	<b>70.850%</b>	<b>29.150%</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 October 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
	REVENUES									
	SALES OF GAS:									
99	480000 Residential									
99	4812XX Commercial - Firm & Interruptible									
99	4813XX Industrial-Firm									
99	481400 Interruptible									
99	484000 Interdepartmental Revenue									
99	499XXX Unbilled Revenue									
	TOTAL SALES TO ULTIMATE CUSTOMERS									
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale									
4	488000 Miscellaneous Service Revenues									
99	4893XX Transportation Revenues									
99	493000 Rent from Gas Property									
99	495010 CCA Allowance Revenue									
99	407310 CCA Allowance Revenue Deferral									
4	495XXX Other Gas Revenues									
99	496100 Provision for Rate Refund									
99	496110 Provision for Rate Refund-Tax Reform									
	TOTAL OTHER OPERATING REVENUES									
	TOTAL GAS REVENUES									
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases									
99	808XXX Net Natural Gas Storage Transactions									
99	811000 Gas Used for Products Extraction									
10	813000 Other Gas Expenses									
99	813010 Gas Technology Institute (GTI) Expenses									
99	813100 CCA Emission Expense									
99	407417 Regulatory Credits-CCA									
	TOTAL PRODUCTION EXPENSES									
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering									
1	824000 Other Expenses									
1	837000 Other Equipment									
	TOTAL UNDERGROUND STORAGE OPER EXP									
G-DEPX	Depreciation Expense-Underground Storage									
G-AMTX	Amortization Expense-Underground Storage									
G-OTX	Taxes Other Than FIT									
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA									
	TOTAL UNDERGROUND STORAGE EXPENSES									

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

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering									
3	871000	Distribution Load Dispatching									
3	874000	Mains & Services Expenses									
3	875000	Measuring & Reg Sta Exp-General									
3	876000	Measuring & Reg Sta Exp-Industrial									
3	877000	Measuring & Reg Sta Exp-City Gate									
3	878000	Meter & House Regulator Expenses									
3	879000	Customer Installation Expenses									
3	880000	Other Expenses									
3	881000	Rents									
		MAINTENANCE									
3	885000	Supervision & Engineering									
3	887000	Mains									
3	889000	Measuring & Reg Sta Exp-General									
3	890000	Measuring & Reg Sta Exp-Industrial									
3	891000	Measuring & Reg Sta Exp-City Gate									
3	892000	Services									
3	893000	Meters & House Regulators									
3	894000	Other Equipment									
		TOTAL DISTRIBUTION OPERATING EXP									
G-DEPX		Depreciation Expense-Distribution									
G-OTX		Taxes Other Than FIT									
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES									
		TOTAL DISTRIBUTION EXPENSES									

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended October 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>									
2	901000	Supervision									
2	902000	Meter Reading Expenses									
2	903XXX	Customer Records & Collection Expenses									
2	904000	Uncollectible Accounts									
2	905000	Misc Customer Accounts									
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>									
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses									
2	909000	Advertising									
2	910000	Misc Customer Service & Info Exp									
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>									
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses									
2	913000	Advertising									
2	916000	Miscellaneous Sales Expenses									
		<b>TOTAL SALES EXPENSES</b>									
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries									
4	921000	Office Supplies & Expenses									
4	922000	Admin. Expenses Transferred - Credit									
4	923000	Outside Services Employed									
4	924000	Property Insurance Premium									
4	925XXX	Injuries and Damages									
4	926XXX	Employee Pensions and Benefits									
4	928000	Regulatory Commission Expenses									
4	930000	Miscellaneous General Expenses									
4	931000	Rents									
4	935000	Maintenance of General Plant									
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>									



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended October 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									
G-AMTX	Amortization Expense - General Plant - 303000									
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3									
G-AMTX	Amortization Expense-General Plant - 390200, 390									
99 407230	Tax Reform Amortization									
99 407302	Amortization WA Excess Natural Gas Line Extensi									
99 407305	Natural Gas Depreciation Study Deferral									
99 407306	Regulatory Debit - AMI Amortization									
99 407307	Regulatory Debit - Existing Meters Deferral Amortiz									
99 407311	Regulatory Debit - AFUDC Amortization									
99 407314	Regulatory Debit - FISERVE Amortization									
99 407319	AFUDC Equity DFIT Deferral									
99 407332	Existing Meters/ERTs Excess Depreciation Deferra									
99 407347	COVID-19 Deferred Costs									
99 407357	AMORT OF INTERVENOR FUND DEFER									
99 407381	Voluntary RNG Revenue Offset									
99 407407	Reg. Credits-Amortization Depreciation Benefit									
99 407416	Reg. Credits-CCA B&O Tax									
99 407419	Amortization AFUDC Equity Tax Credit									
99 407436	Regulatory Deferral - AMI									
99 407437	Depreciation Deferral									
99 407443	Regulatory Deferral - Reg. Fees									
99 407447	Regulatory Deferral - COVID-19									
99 407452	Regulatory Deferral - Intervenor Funding									
99 407454	Regulatory Deferral - Pension Settlement Deferral									
99 407459	Insurance Balancing									
99 407493	Amortization Remand Residual									
G-OTX	Taxes Other Than FIT--A&G									
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES									
	TOTAL ADMIN & GENERAL EXPENSES									
	TOTAL EXPENSES BEFORE FIT									
	NET OPERATING INCOME (LOSS) BEFORE FIT									
G-FIT	FEDERAL INCOME TAX									
G-FIT	DEFERRED FEDERAL INCOME TAX									
G-FIT	AMORTIZED INVESTMENT TAX CREDIT									
	GAS NET OPERATING INCOME (LOSS)									

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL 2	Number of Customers	100.000%	65.198%	34.802%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.637%	27.363%
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%

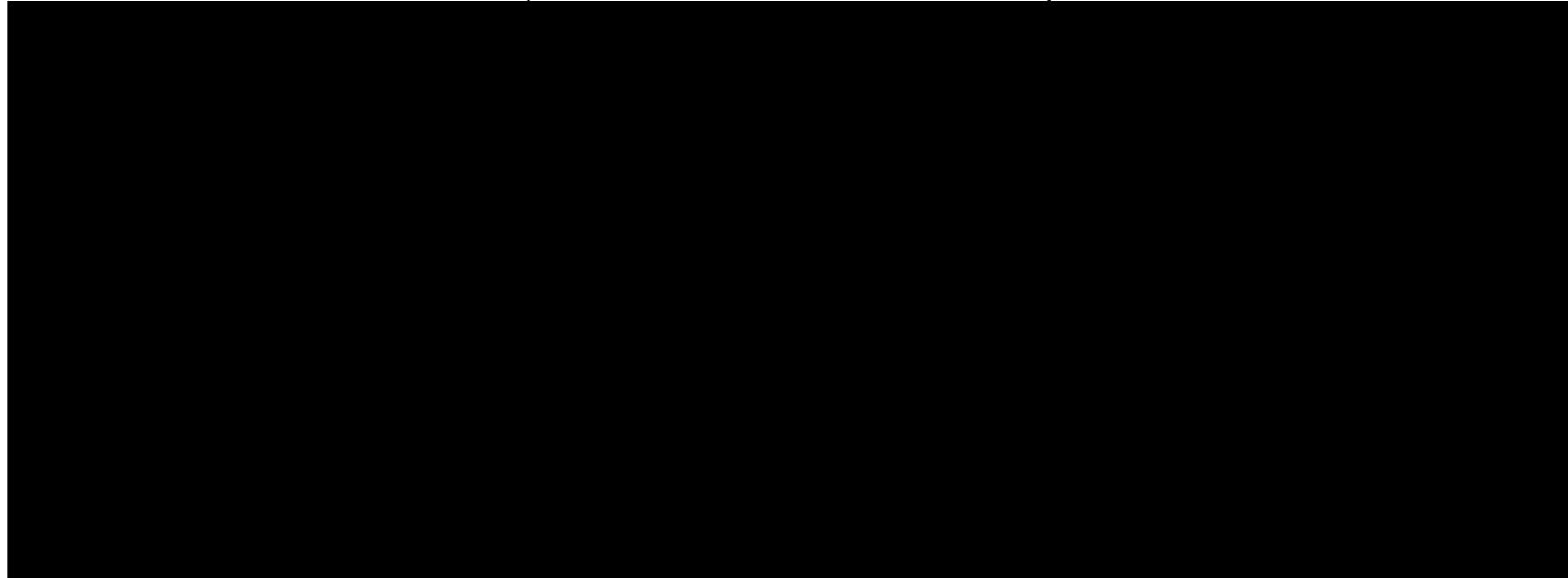
RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct    Allocated    Total      Direct    Allocated    Total      Direct    Allocated    Total

Ref/Basis	Account	Description
4	495000	Other Gas Revenue-Miscellaneous
4	495028	Deferred Exchange Reservation
4	495100	Entitlement Penalties
4	495280	Other Gas Rev-Decoupling Mechanism
99	495311	Contra Decoupling Deferral
4	495328	Residential Decoupling Deferral
4	495329	Amortization Res Decoupling Deferral
4	495338	Non-Res Decoupling Deferred Rev
4	495339	Amortization Non-Res Decoupling
4	495600	Other Gas Revenue-DSM Lost Margin
4	495680	Other Gas Revenue-Margin Reduction
4	495711	Other Gas Revenue-Glendale System
4	495780	Other Gas Revenue-PPP Recovery
4	495900	Gas Customers-Other Gas Revenues
		<b>TOTAL OTHER GAS REVENUES</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 October 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
6	804000	Gas Purchases									
1	804001	Pipeline Demand Costs									
1	804002	Transport Variable Charges									
6	804010	Gas Costs - Fixed Hedge									
6	804014	GTI Contributions									
6	804017	Transaction Fees									
6	804018	Merchandise Processing Fee									
6	804140	Gas Research Contributions									
6	804170	Gas Transaction Fees									
6	804600	Gas Purchases - Financial									
6	804700	Gas Costs - Offsystem Bookout									
6	804711	Gas Costs - Offsystem Bookout Offset									
6	804730	Gas Costs - Intracompany LDC Gas									
6	804999	Off System Gas Purchases									
99	805110	Gas Exp - Rate Amortizations									
99	805111	Amortize ID Holdback									
99	805120	Gas Expense - Rate Deferrals									
		<b>TOTAL PURCHASED GAS COSTS</b>									

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
G-ALL	6	Actual Therms Purchased	100.000%	65.940%	34.060%
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 October 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									
99	908600 Public Purpose Tariff Rider Expense Offset									
99	908610 Limited Income Tax Refund Program									
99	908690 Schedule 91 Amortization included in Unbille									
99	908990 DSM Amortization									
	Total Account 908									

ALLOCATION RATIOS:

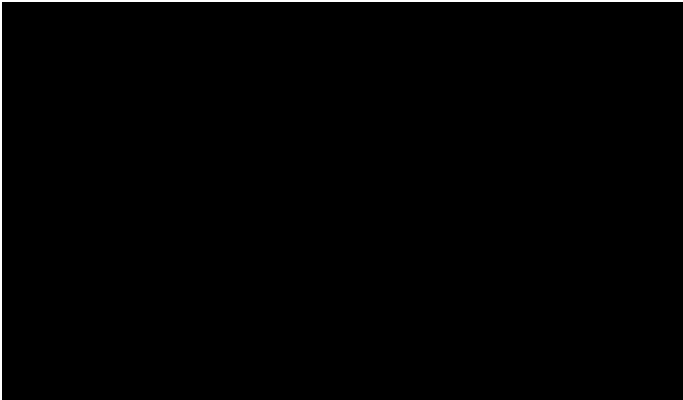
G-ALL	2	Number of Customers	100.000%	65.198%	34.802%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
-----------	-------------	--------	------------	-------

	Debt			
1	Capital Structure - Debt Ratio			
2	Cost of Debt			
	Total Cost of Debt			
	Total Weighted Cost			
G-APL	Net Rate Base			
	Interest Deduction for FIT Calculation			
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

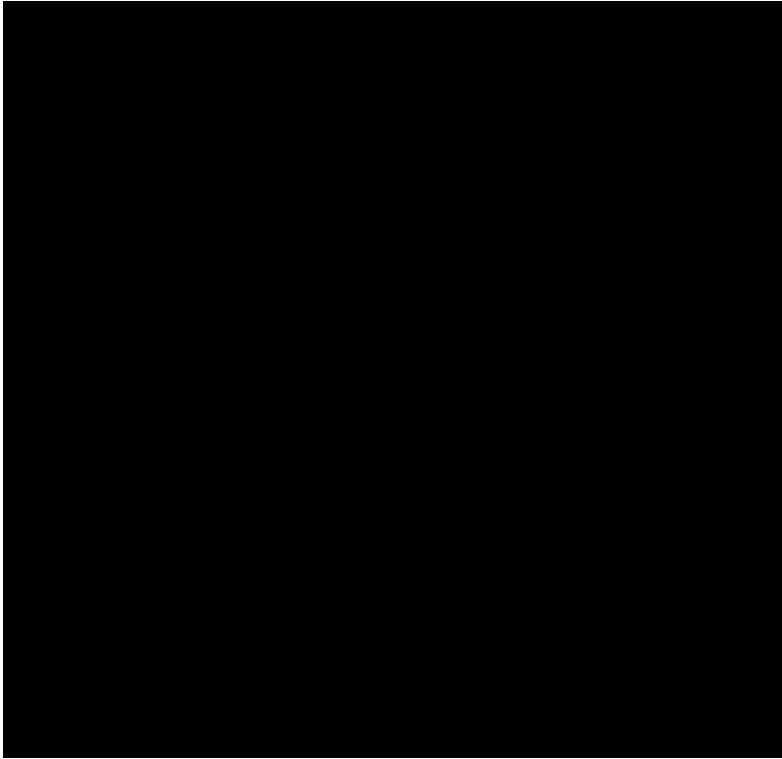


RESULTS OF OPERATIONS	Report ID: <b>G-FIT-1A</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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G-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue			
G-OPS	Operating & Maintenance Expense			
G-OPS	Book Deprec/Amort and Reg Amortizations			
G-OTX	Taxes Other than FIT			
	Net Operating Income Before FIT			
G-INT	Less: Interest Expense			
G-OTX	Less: Idaho ITC Deferral & Amortization			
G-SCM	Schedule M Adjustments			
	Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE	Deferred FIT			
G-DTE	Customer Tax Credit Amortization			
99	411400 Amortized Investment Tax Credit			
	Total FIT/Deferred FIT & ITC			



ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-1A</b>
For Month Ended October 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
	997000	Book Depreciation & Amortization									
12	997001	Contributions In Aid of Construction									
12	997002	Injuries and Damages									
12	997005	FAS106 Current Retiree Medical Accrual									
99	997010	Deferred Gas Credit and Refunds									
12	997016	Redemption Expense Amortization									
99	997018	DSM Tariff Rider									
12	997020	FAS87 Current Pension Accrual									
12	997027	Customer Uncollectibles									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
12	997035	Leases									
12	997048	AFUDC									
12	997049	Tax Depreciation									
12	997055	Deferred Gas Exchange									
99	997065	Amortization of Unbilled Revenue Add-Ins									
12	997080	Book Transportation Depreciation									
12	997081	Deferred Compensation									
4	997082	Meal Disallowances									
12	997083	Paid Time Off									
12	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
99	997105	WA Nat Gas Line Extension									
99	997107	MDM System									
99	997108	Provision for Rate Refund-Tax Reform									
99	997109	Tax Reform Amortization									
99	997110	FISERVE									
12	997111	Capitalized Transportation									
12	997114	AFUDC Debt CWIP									
12	997115	AFUDC Equity DFIR Deferral									
12	997118	Depreciation Study Deferral									
12	997119	AFUDC Tax CPI									
12	997120	Transportation Tax Disallowance									
12	997122	Regulatory Fees									
12	997125	COVID-19									
12	997126	Prepaid Expenses									
12	997127	CARES Act SS Deferral									
12	997128	Meters Expensed									
12	997129	Mixed Service Costs (IDD#5)									
12	997138	Intervenor Funding									
12	997139	Pension Settlement									
12	997140	Insurance Balancing									
12	997141	CCA									
	997143	Depreciation Rate Deferral									
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>									

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.450%	31.550%
G-ALL	2	Number of Customers	100.000%	65.198%	34.802%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.746%	28.254%
G-ALL	6	Actual Therms Purchased	100.000%	65.940%	34.060%
G-ALL	11	Book Depreciation	100.000%	71.361%	28.639%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.096%	28.904%
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 October 31, 2023 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
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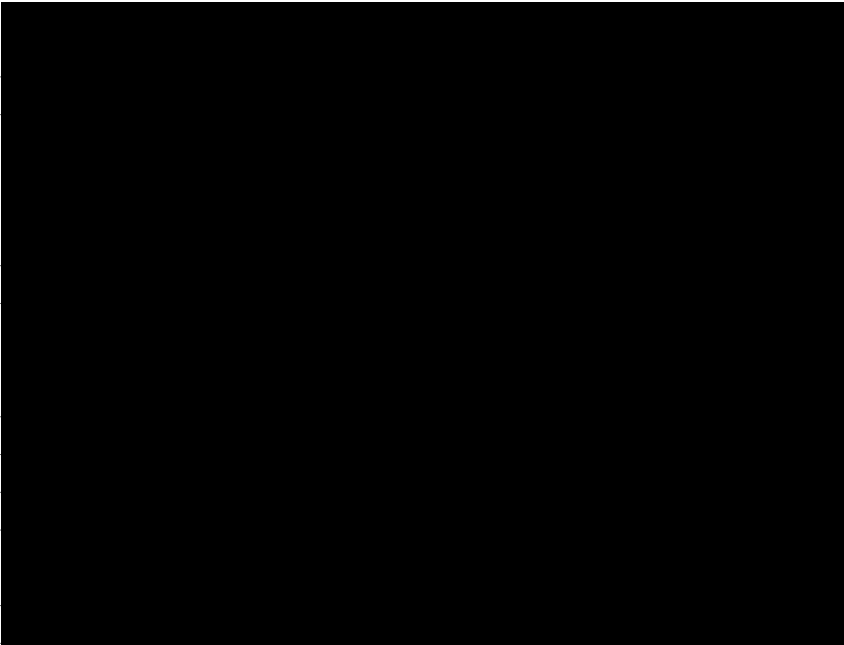
12	410100	Deferred Federal Income Tax Expense - Allocated			
99	410100	Deferred Federal Income Tax Exp			
		<b>SUBTOTAL</b>			

12	411100	Deferred Federal Income Tax Expense - Allocated			
99	411100	Deferred Federal Income Tax Exp			
		<b>SUBTOTAL</b>			

12	410193	Deferred Federal Income Tax Expense - Allocated			
99	410193	Deferred Federal Income Tax Exp			
		<b>SUBTOTAL</b>			

**Total Deferred Federal Income Tax Expense**

99	411193	Customer Tax Credit Amortization			
		<b>SUBTOTAL</b>			



ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.096%	28.904%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



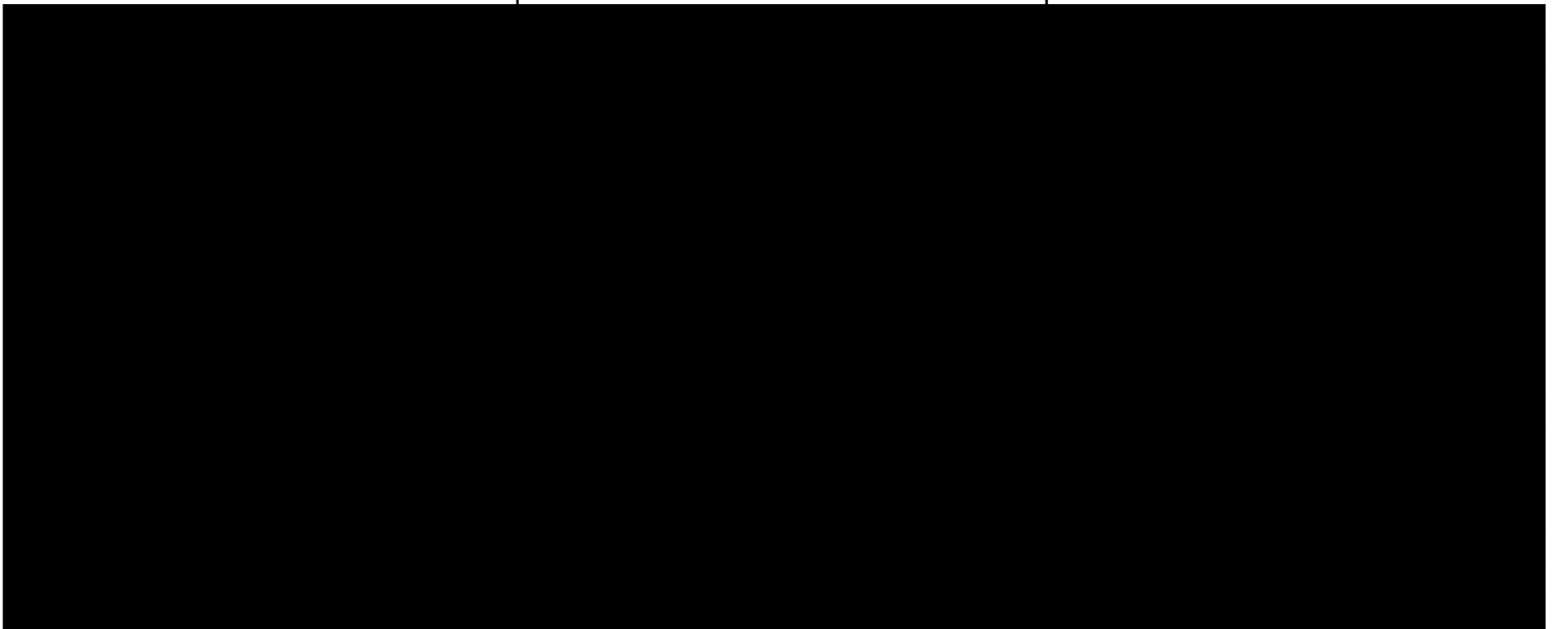
RESULTS OF OPERATIONS	Report ID: G-OTX-1A
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*                      \*\*\*\*\* WASHINGTON \*\*\*\*\*                      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
-----------	---------	-------------	--------	-----------	-------	--------	-----------	-------	--------	-----------	-------

		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage									
		TOTAL UNDERGROUND STORAGE TAX									
		DISTRIBUTION									
99	408110	State Excise Tax									
99	408120	Municipal Occupation & License Tax									
99	408130	Excise Tax									
99	408160	Miscellaneous State or Local Tax									
99	408170	R&P Property Tax - Distribution									
99	409100	State Income Tax									
99	411410	State Income Tax-ITC Deferred									
99	411420	State Income Tax-ITC Amortization									
		TOTAL DISTRIBUTION TAX									
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes									
		TOTAL A&G TAX									
		TOTAL TAXES OTHER THAN FIT									



ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.450%	31.550%
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RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*                      \*\*\*\*\* WASHINGTON \*\*\*\*\*                      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)									
4	3031XX	Misc Intangible IT Plant (3031XX)									
		TOTAL INTANGIBLE PLANT									
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights									
1	351XXX	Structures & Improvements									
1	352XXX	Wells									
1	353000	Lines									
1	354000	Compressor Station Equipment									
1	355000	Measuring & Regulating Equipment									
1	356000	Purification Equipment									
1	357000	Other Equipment									
		TOTAL UNDERGROUND STORAGE PLANT									
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights									
6	374400	Land & Land Rights									
6	375000	Structures & Improvements									
6	376000	Mains									
6	378000	Measuring & Reg Station Equip-General									
6	379000	Measuring & Reg Station Equip-City Gate									
6	380000	Services									
6	381XXX	Meters									
6	382000	Meter Installations									
6	383000	House Regulators									
6	384000	House Regulator Installations									
6	385000	Industrial Measuring & Reg Sta Equip									
6	387000	Other Equipment									
		TOTAL DISTRIBUTION PLANT									
		GENERAL PLANT									
4	389XXX	Land & Land Rights									
4	390XXX	Structures & Improvements									
4	391XXX	Office Furniture & Equipment									
4	392XXX	Transportation Equipment									
4	393000	Stores Equipment									
4	394000	Tools, Shop & Garage Equipment									
4	395XXX	Laboratory Equipment									
4	396XXX	Power Operated Equipment									
4	397XXX	Communications Equipment									
4	398000	Miscellaneous Equipment									
		TOTAL GENERAL PLANT									

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-1A</b>
For Month Ended October 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
		TOTAL PLANT IN SERVICE									
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage									
G-ADEP		Distribution Plant									
G-ADEP		General Plant									
		TOTAL ACCUMULATED DEPRECIATION									
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000									
G-AAMT		Misc IT Intangible Plant - 3031XX									
G-AAMT		Underground Storage									
G-AAMT		General Plant - 390200, 396200									
		TOTAL ACCUMULATED AMORTIZATION									
		TOTAL ACCUMULATED DEPR/AMORT									
		NET GAS UTILITY PLANT before DFIT									
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service									
4, 12	282900	ADFIT - Common Plant (282900 from C-DT									
4	282919	ADFIT - Common Plant (282919 from C-DT									
4	283750	ADFIT - Common Plant (283750 from C-DT									
12	283850	ADFIT - Gas portion of Bond Redemptions									
		TOTAL ACCUMULATED DFIT									
		NET GAS UTILITY PLANT									

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%	65.940%	34.060%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.096%	28.904%

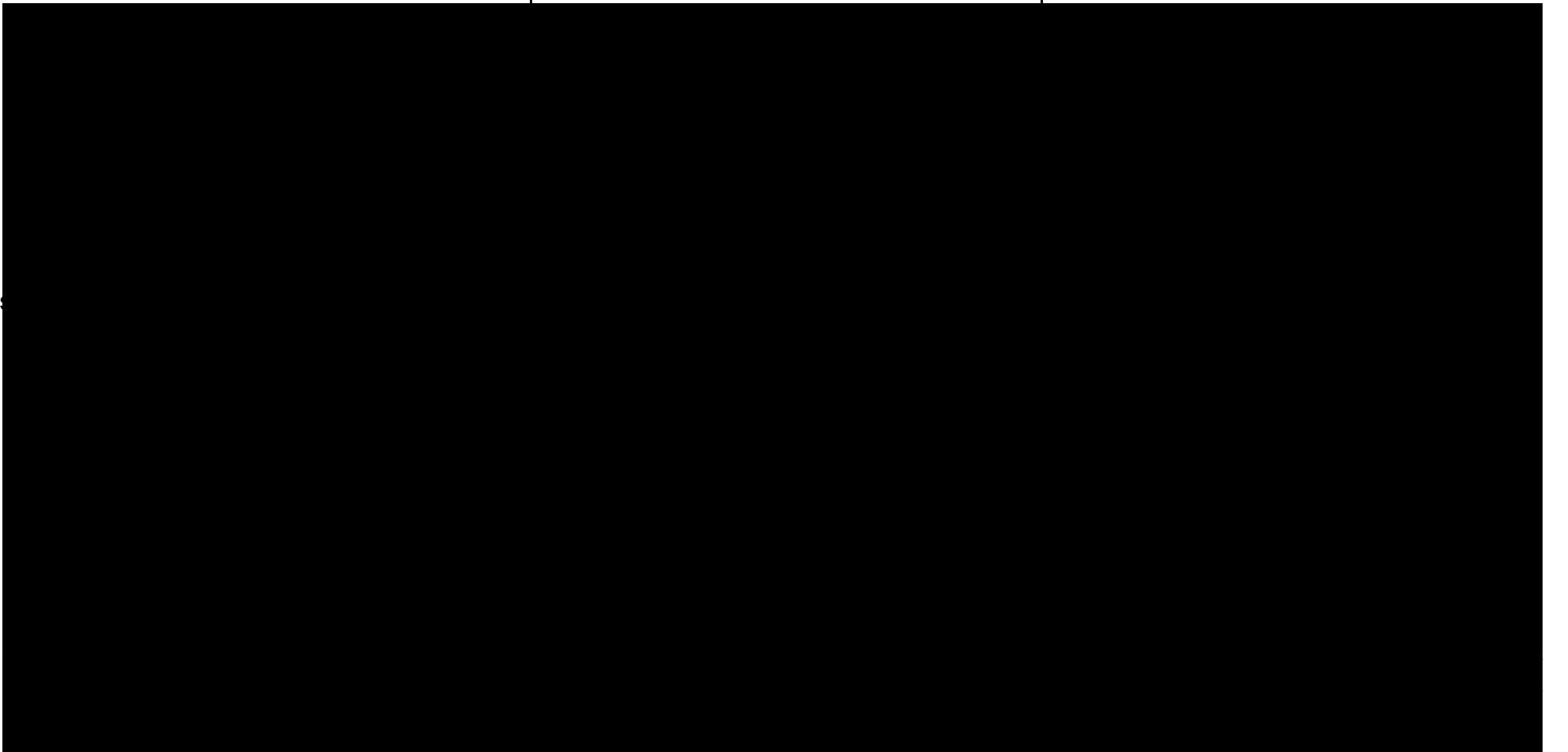
RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*                      \*\*\*\*\* WASHINGTON \*\*\*\*\*                      \*\*\*\*\* IDAHO \*\*\*\*\*

Direct      Allocated      Total                      Direct      Allocated      Total                      Direct      Allocated      Total

G-PLT	NET GAS PLANT IN SERVICE
	OTHER ADJUSTMENTS:
4	108121 AMI Existing Meters/ERTs Deferral A/D
4	182332 Regulatory Asset - AFUDC
4	182318 Accumulated Amortization - AFUDC
1	117100 Gas Stored - Recoverable Base Gas
1	164100 Gas Inventory--Jackson Prairie
1	164115 Gas Inventory--Clay Basin
99	182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs
99	182337 Regulatory Asset-Deferred AMI Costs
99	283436 ADFIT-Deferred AMI Costs
4	252000 Customer Advances
99	254393 Regulatory Liability-Customer Tax Credit
99	190393 ADFIT-Customer Tax Credit
99	235199 Customer Deposits
99	254911 Rate Base-Regulatory Liability-Nonplant Excess
99	182302 WA Excess Nat Gas Line Extension
99	283302 ADFIT - WA Excess Nat Gas Line Extension
C-WKC	Working Capital
99	186710 DSM Programs
	TOTAL OTHER ADJUSTMENTS
	NET RATE BASE



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: G-DEPX-1A
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	
For Month Ended October 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)													
Steam (ED-ID)													
Steam (ED-WA)													
Hydro (ED-AN)													
Other (ED-AN)													
<b>Total Electric Production</b>													
<b>Electric Transmission</b>													
ED-AN													
ED-ID													
ED-WA													
<b>Total Electric Transmission</b>													
<b>Electric Distribution</b>													
ED-AN													
ED-ID													
ED-WA													
<b>Total Electric Distribution</b>													
<b>Gas Underground Storage</b>													
1 GD-AN													
GD-OR													
<b>Total Gas Underground Storage</b>													
<b>Gas Distribution</b>													
6 GD-AN													
GD-ID													
GD-WA													
GD-OR													
<b>Total Gas Distribution</b>													
<b>General Plant</b>													
ED-AN													
ED-ID													
ED-WA													
7,4 CD-AA													
9,4 CD-AN													
9 CD-ID													
9 CD-WA													
8,4 GD-AA													
4 GD-AN													
GD-ID													
GD-WA													
GD-OR													
<b>Total General Plant</b>													
<b>Total Depreciation Expense</b>													

<b>Allocation Ratios:</b>								
Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	70.112%	20.708%	9.180%	1	System Contract Demand	68.450%	31.550%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio	71.746%	28.254%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased	65.940%	34.060%

RESULTS OF OPERATIONS  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Month Ended October 31, 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
<b>Production/Transmission</b>													
Franchises (302000)	ED-AN												
Misc Intangible Plt (303000)	ED-AN												
<b>Total Production/Transmission</b>													
<b>Distribution</b>													
Franchises (302000)	ED-WA												
Misc Intangible Plt (303000)	ED-WA												
<b>Total Distribution</b>													
<b>General Plant - 303000</b>													
7,4	CD-AA												
9,4	CD-AN												
	GD-ID												
	GD-WA												
	GD-OR												
<b>Total General Plant - 303000</b>													
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA												
9,4	CD-AN												
9,4	CD-ID												
9,4	CD-WA												
	ED-AN												
	ED-ID												
	ED-WA												
8,4	GD-AA												
4	GD-AN												
	GD-OR												
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>													
<b>Gas Underground Storage</b>													
1	GD-AN												
<b>Total Gas Underground Storage</b>													
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA												
4	ED-AN												
	GD-OR												
<b>Total General Plant- 390200, 396200</b>													
<b>Total Amortization Expense</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	31.550%
8	Gas North/Oregon 4-Factor	0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Rati	28.254%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%			

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)													
Steam (ED-ID)													
Steam (ED-WA)													
Hydro (ED-AN)													
Other (ED-AN)													
<b>Total Electric Production</b>													
<b>Electric Transmission</b>													
ED-AN													
ED-ID													
ED-WA													
<b>Total Electric Transmission</b>													
<b>Electric Distribution</b>													
ED-AN													
ED-ID													
ED-WA													
<b>Total Electric Distribution</b>													
<b>Gas Underground Storage</b>													
1 GD-AN													
GD-OR													
<b>Total Gas Underground Storage</b>													
<b>Gas Distribution</b>													
6 GD-AN													
GD-ID													
GD-WA													
GD-OR													
<b>Total Gas Distribution</b>													
<b>General Plant</b>													
ED-AN													
ED-ID													
ED-WA													
7,4 CD-AA													
9,4 CD-AN													
9 CD-ID													
9 CD-WA													
8,4 GD-AA													
4 GD-AN													
GD-ID													
GD-WA													
GD-OR													
<b>Total General Plant</b>													
<b>Total Accumulated Depreciation</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 Ratio	71.746%	28.254%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%	6	Actual Therms Purchased	65.940%	34.060%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended October 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													
Misc Intangible Plt (303000)	ED-AN													
<b>Total Production/Transmission</b>														
<b>Distribution</b>														
Franchises (302000)	ED-WA													
Misc Intangible Plt (303000)	ED-WA													
<b>Total Distribution</b>														
<b>General Plant - 303000</b>														
7,4	CD-AA													
9,4	CD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
<b>Total General Plant - 303000</b>														
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
9	CD-WA													
	ED-AN													
	ED-ID													
	ED-WA													
8,4	GD-AA													
4	GD-AN													
	GD-OR													
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>														
<b>Gas Underground Storage</b>														
1	GD-AN													
<b>Total Gas Underground Storage</b>														
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA													
9	CD-ID													
9	CD-WA													
4	ED-AN													
	ED-WA													
	GD-WA													
	GD-OR													
<b>Total General Plant - 390200, 396200</b>														
<b>Total Accumulated Amortization</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 Ratio	71.746%	28.254%
9	Elec/Gas North 4-Factor	77.144%	22.856%	0.000%				



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

AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH \*\*\*\*\*      \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	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												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

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

AVISTA UTILITIES

Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH \*\*\*\*\*      \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394000	Tools, Shop, & Garage Equip												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	394100	Electric Charging Stations												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	395000	Laboratory Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended October 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
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	397XXX	Communication Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN										
99		GD-WA / ID / AN										
99		GD-OR / AS										
8		GD-AA										
7		CD-AA										
9		CD-WA / ID / AN										
		<u>TOTAL ACCOUNT</u>										
		<u>TOTAL GENERAL PLANT</u>										

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	303100	Misc Intangible Plant--Mai												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	30310X	Misc Intangible Plant--Ter												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	303110	Misc Intangible Plant--PC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												
	303115	Misc Intangible Plant--PC												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
8		CD-WA / ID / AN												
		<u>TOTAL ACCOUNT</u>												

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	303120	Misc Intangible Plant--Soft											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
8		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	303121	Misc Intangible Plant--AM											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
	30313X	Misc Intangible Plant--Ter											
99		ED-WA / ID / AN											
99		GD-WA / ID / AN											
99		GD-OR / AS											
8		GD-AA											
7		CD-AA											
9		CD-WA / ID / AN											
		<u>TOTAL ACCOUNT</u>											
		<u>TOTAL</u>											

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended October 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				
8	282900 GD-AA				
9	282900 CD-WA / ID / AN				
7	282919 CD-AA				
7	283750 CD-AA				
	Total				

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  
**COMMON WORKING CAPITAL**  
 For Month Ended October 31, 2023  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

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									
1	151210 Fuel Stock Hog Ffuel-KFGS									
7/4	154100 Plant Materials & Oper Supplies									
1	154300 Plant Materials & Oper Supplies - CS2									
1	154400 Plant Materials & Oper Supplies - Colstrip									
7/4	154500 Supply Chain Receiving Inventory									
7/4	154550 Supply Chain Average Cost Variance									
7/4	154560 Supply Chain Invoice Price Variance									
99	163998 Common Working Capital									
99	163999 Investor-Supplied Working Capital									
	<b>TOTAL</b>									

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