

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
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)	3,293,183	2,195,451	1,097,732
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>3,293,183</u>	<u>2,195,451</u>	<u>1,097,732</u>
G-APL Gas Net Adjusted Rate Base	<u>772,696,756</u>	<u>555,865,730</u>	<u>216,831,026</u>
RATE OF RETURN	<u>0.426%</u>	<u>0.395%</u>	<u>0.506%</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 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	100.000%	68.450%	31.550%
2	Input	Number of Customers Percent	10-01-2023 thru 10-31-2023	272,489 100.000%	177,657 65.198%	94,832 34.802%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2023 thru 10-31-2023	1,107,749 100.000%	804,638 72.637%	303,111 27.363%
	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	10-01-2023 thru 10-31-2023	19,522,305 100.000%	12,873,008 65.940%	6,649,297 34.060%

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

Report ID:
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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			
	Total	179,935,971	139,817,382	27,954,657	12,163,932
	Percentage	100.000%	77.704%	15.536%	6.760%
	Direct Labor Accts 500 - 894	70,184,488	53,395,893	12,110,497	4,678,098
	Direct Labor Accts 901 - 935	28,452,521	21,720,191	3,145,895	3,586,435
	Direct Labor Accts 901 - 905 Utility 9 Only	5,320,240	3,750,140	1,570,100	XXXXXX
	Total	103,957,249	78,866,224	16,826,492	8,264,533
	Percentage	100.000%	75.864%	16.186%	7.950%
	Number of Customers at	788,366	410,798	270,130	107,438
	Percentage	100.000%	52.107%	34.265%	13.628%
	Net Direct Plant	4,431,484,674	3,313,443,980	746,529,039	371,511,655
	Percentage	100.000%	74.771%	16.846%	8.383%
	Total Percentages	400.000%	280.446%	82.833%	36.721%
	Average (CD AA)	100.000%	70.112%	20.708%	9.180%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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	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
	Total		38,722,723	0	26,997,474	11,725,249
	Percentage		100.000%	0.000%	69.720%	30.280%
	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
	Total		18,093,188	0	12,388,278	5,704,910
	Percentage		100.000%	0.000%	68.469%	31.531%
	Number of Customers at		377,568	0	270,130	107,438
	Percentage		100.000%	0.000%	71.545%	28.455%
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	Percentage		100.000%	0.000%	66.407%	33.593%
	Total Percentages		400.000%	0.000%	276.141%	123.859%
	Average (GD AA)		100.000%	0.000%	69.035%	30.965%

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

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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)		100.000%	77.144%	22.856%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 100.000%	Washington 207,305,518 67.016%	Idaho 102,031,124 32.984%	
11	Book Depreciation Percent	10-01-2023 thru 10-31-2023	2,692,299 100.000%	1,921,255 71.361%	771,044 28.639%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2023 thru 10-31-2023	853,357,376 100.000%	606,703,018 71.096%	246,654,358 28.904%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2023 thru 10-31-2023	96,554,750 100.000%	76,403,597 79.130%	20,151,153 20.870%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2023 thru 10-31-2023	-2,731,700 100.000%	-1,935,419 70.850%	-796,281 29.150%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
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	
REVENUES											
SALES OF GAS:											
99	480000	Residential	10,461,360	0	10,461,360	7,073,025	0	7,073,025	3,388,335	0	3,388,335
99	4812XX	Commercial - Firm & Interruptible	4,824,602	0	4,824,602	3,372,652	0	3,372,652	1,451,950	0	1,451,950
99	4813XX	Industrial-Firm	262,927	0	262,927	194,190	0	194,190	68,737	0	68,737
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	11,879	0	11,879	10,418	0	10,418	1,461	0	1,461
99	499XXX	Unbilled Revenue	8,298,118	0	8,298,118	5,542,469	0	5,542,469	2,755,649	0	2,755,649
TOTAL SALES TO ULTIMATE CUSTOMERS			23,858,886	0	23,858,886	16,192,754	0	16,192,754	7,666,132	0	7,666,132
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	3,074,134	0	3,074,134	2,027,084	0	2,027,084	1,047,050	0	1,047,050
4	488000	Miscellaneous Service Revenues	759	0	759	225	0	225	534	0	534
99	4893XX	Transportation Revenues	372,604	0	372,604	326,896	0	326,896	45,708	0	45,708
99	493000	Rent from Gas Property	1,000	0	1,000	1,000	0	1,000	0	0	0
99	495010	CCA Allowance Revenue	0	0	0	0	0	0	0	0	0
99	407310	CCA Allowance Revenue Deferral	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	2,680,378	39,666	2,720,044	2,458,705	28,459	2,487,164	221,673	11,207	232,880
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			6,128,875	39,666	6,168,541	4,813,910	28,459	4,842,369	1,314,965	11,207	1,326,172
TOTAL GAS REVENUES			29,987,761	39,666	30,027,427	21,006,664	28,459	21,035,123	8,981,097	11,207	8,992,304
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	15,648,350	0	15,648,350	10,800,867	0	10,800,867	4,847,483	0	4,847,483
99	808XXX	Net Natural Gas Storage Transactions	319,023	0	319,023	210,364	0	210,364	108,659	0	108,659
99	811000	Gas Used for Products Extraction	(33,265)	0	(33,265)	(21,935)	0	(21,935)	(11,330)	0	(11,330)
10	813000	Other Gas Expenses	7,046	80,033	87,079	7,046	53,635	60,681	0	26,398	26,398
99	813010	Gas Technology Institute (GTI) Expenses	8,092	0	8,092	5,477	0	5,477	2,615	0	2,615
99	813100	CCA Emission Expense	3,780,689	0	3,780,689	3,780,689	0	3,780,689	0	0	0
99	407417	Regulatory Credits-CCA	(3,780,689)	0	(3,780,689)	(3,780,689)	0	(3,780,689)	0	0	0
TOTAL PRODUCTION EXPENSES			15,949,246	80,033	16,029,279	11,001,819	53,635	11,055,454	4,947,427	26,398	4,973,825
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	104,839	104,839	0	71,762	71,762	0	33,077	33,077
1	837000	Other Equipment	0	273,627	273,627	0	187,298	187,298	0	86,329	86,329
TOTAL UNDERGROUND STORAGE OPER EXP			0	378,466	378,466	0	259,060	259,060	0	119,406	119,406
G-DEPX		Depreciation Expense-Underground Storage	0	65,172	65,172	0	44,610	44,610	0	20,562	20,562
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	88,601	88,601	0	60,647	60,647	0	27,954	27,954
TOTAL UNDERGROUND STORAGE EXPENSES			0	467,067	467,067	0	319,707	319,707	0	147,360	147,360

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GAS OPERATING STATEMENT	G-OPS-1A
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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	53,756	150,531	204,287	44,591	109,341	153,932	9,165	41,190	50,355
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	304,698	79,575	384,273	233,336	57,801	291,137	71,362	21,774	93,136
3	875000	Measuring & Reg Sta Exp-General	14,617	0	14,617	9,961	0	9,961	4,656	0	4,656
3	876000	Measuring & Reg Sta Exp-Industrial	69	0	69	69	0	69	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	1,365	0	1,365	1,521	0	1,521	(156)	0	(156)
3	878000	Meter & House Regulator Expenses	46,078	0	46,078	44,721	0	44,721	1,357	0	1,357
3	879000	Customer Installation Expenses	205,967	7,902	213,869	139,010	5,740	144,750	66,957	2,162	69,119
3	880000	Other Expenses	134,516	51,555	186,071	102,857	37,448	140,305	31,659	14,107	45,766
3	881000	Rents	0	(625)	(625)	0	(454)	(454)	0	(171)	(171)
		MAINTENANCE									
3	885000	Supervision & Engineering	(178)	0	(178)	(209)	0	(209)	31	0	31
3	887000	Mains	73,469	0	73,469	62,185	0	62,185	11,284	0	11,284
3	889000	Measuring & Reg Sta Exp-General	47,227	412	47,639	23,862	299	24,161	23,365	113	23,478
3	890000	Measuring & Reg Sta Exp-Industrial	12,909	0	12,909	12,409	0	12,409	500	0	500
3	891000	Measuring & Reg Sta Exp-City Gate	5,693	(4)	5,689	4,689	(3)	4,686	1,004	(1)	1,003
3	892000	Services	200,631	0	200,631	149,791	0	149,791	50,840	0	50,840
3	893000	Meters & House Regulators	6,933	44,287	51,220	(24,154)	32,169	8,015	31,087	12,118	43,205
3	894000	Other Equipment	0	14,599	14,599	0	10,604	10,604	0	3,995	3,995
		TOTAL DISTRIBUTION OPERATING EXP	1,107,750	348,232	1,455,982	804,639	252,945	1,057,584	303,111	95,287	398,398
G-DEPX		Depreciation Expense-Distribution	2,057,574	4,786	2,062,360	1,444,250	3,156	1,447,406	613,324	1,630	614,954
G-OTX		Taxes Other Than FIT	1,194,362	0	1,194,362	1,026,977	0	1,026,977	167,385	0	167,385
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,251,936	4,786	3,256,722	2,471,227	3,156	2,474,383	780,709	1,630	782,339
		TOTAL DISTRIBUTION EXPENSES	4,359,686	353,018	4,712,704	3,275,866	256,101	3,531,967	1,083,820	96,917	1,180,737

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For Month Ended October 31, 2023	
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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	9,201	9,201	0	5,999	5,999	0	3,202	3,202
2	902000	Meter Reading Expenses	35,496	6,956	42,452	25,022	4,535	29,557	10,474	2,421	12,895
2	903XXX	Customer Records & Collection Expenses	41,795	423,475	465,270	26,572	276,097	302,669	15,223	147,378	162,601
2	904000	Uncollectible Accounts	37,243	0	37,243	32,989	0	32,989	4,254	0	4,254
2	905000	Misc Customer Accounts	0	2,876	2,876	0	1,875	1,875	0	1,001	1,001
TOTAL CUSTOMER ACCOUNTS EXPENSES		114,534	442,508	557,042	84,583	288,506	373,089	29,951	154,002	183,953	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,141,667	9,683	1,151,350	865,404	6,313	871,717	276,263	3,370	279,633
2	909000	Advertising	3,361	57,002	60,363	1,710	37,164	38,874	1,651	19,838	21,489
2	910000	Misc Customer Service & Info Exp	0	3,917	3,917	0	2,554	2,554	0	1,363	1,363
TOTAL CUSTOMER SERVICE & INFO EXP		1,145,028	70,602	1,215,630	867,114	46,031	913,145	277,914	24,571	302,485	
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	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	51,154	801,519	852,673	32,847	575,058	607,905	18,307	226,461	244,768
4	921000	Office Supplies & Expenses	0	98,599	98,599	0	70,741	70,741	0	27,858	27,858
4	922000	Admin. Expenses Transferred - Credit	0	(1,129)	(1,129)	0	(810)	(810)	0	(319)	(319)
4	923000	Outside Services Employed	25,715	269,062	294,777	15,775	193,041	208,816	9,940	76,021	85,961
4	924000	Property Insurance Premium	0	55,051	55,051	0	39,497	39,497	0	15,554	15,554
4	925XXX	Injuries and Damages	1,912	158,237	160,149	1,614	113,529	115,143	298	44,708	45,006
4	926XXX	Employee Pensions and Benefits	181,532	205,918	387,450	133,436	147,738	281,174	48,096	58,180	106,276
4	928000	Regulatory Commission Expenses	103,805	18,780	122,585	87,755	13,474	101,229	16,050	5,306	21,356
4	930000	Miscellaneous General Expenses	4,099	144,811	148,910	3,222	103,896	107,118	877	40,915	41,792
4	931000	Rents	0	13,341	13,341	0	9,572	9,572	0	3,769	3,769
4	935000	Maintenance of General Plant	73,885	228,887	302,772	65,814	164,217	230,031	8,071	64,670	72,741
TOTAL ADMIN & GEN OPERATING EXP		442,102	1,993,076	2,435,178	340,463	1,429,953	1,770,416	101,639	563,123	664,762	

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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
G-DEPX	Depreciation Expense-General Plant	131,804	432,963	564,767	118,605	310,634	429,239	13,199	122,329	135,528
G-AMTX	Amortization Expense - General Plant - 303000	3,305	7,344	10,649	2,072	5,269	7,341	1,233	2,075	3,308
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	15,873	877,488	893,361	15,873	629,562	645,435	0	247,926	247,926
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(5,099)	0	(5,099)	(5,099)	0	(5,099)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	129,199	0	129,199	129,199	0	129,199	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306	Regulatory Debit - AMI Amortization	62,904	0	62,904	62,904	0	62,904	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti:	26,505	0	26,505	26,505	0	26,505	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	3,089	20,105	23,194	2,057	14,294	16,351	1,032	5,811	6,843
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	(1,172)	0	(1,172)	0	0	0	(1,172)	0	(1,172)
99 407357	AMORT OF INTERVENOR FUND DEFER	2,433	0	2,433	2,433	0	2,433	0	0	0
99 407381	Voluntary RNG Revenue Offset	3,438	0	3,438	3,041	0	3,041	397	0	397
99 407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99 407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 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	(11,094)	0	(11,094)	(11,094)	0	(11,094)	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	55,351	96,862	152,213	39,856	69,495	109,351	15,495	27,367	42,862
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	361,607	1,434,762	1,796,369	335,071	1,029,254	1,364,325	26,536	405,508	432,044
	TOTAL ADMIN & GENERAL EXPENSES	803,709	3,427,838	4,231,547	675,534	2,459,207	3,134,741	128,175	968,631	1,096,806
	TOTAL EXPENSES BEFORE FIT	22,372,203	4,841,066	27,213,269	15,904,916	3,423,187	19,328,103	6,467,287	1,417,879	7,885,166
	NET OPERATING INCOME (LOSS) BEFORE FIT			2,814,158			1,707,020			1,107,138
G-FIT	FEDERAL INCOME TAX			814,949			383,083			431,866
G-FIT	DEFERRED FEDERAL INCOME TAX			(1,293,974)			(871,514)			(422,460)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			3,293,183			2,195,451			1,097,732

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:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
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
4	495000	Other Gas Revenue-Miscellaneous	4,460	39,666	44,126	4,460	28,459	32,919	0	11,207	11,207
4	495028	Deferred Exchange Reservation	468,750	0	468,750	309,094	0	309,094	159,656	0	159,656
4	495100	Entitlement Penalties	4,563	0	4,563	3,403	0	3,403	1,160	0	1,160
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	1,848,286	0	1,848,286	1,879,321	0	1,879,321	(31,035)	0	(31,035)
4	495329	Amortization Res Decoupling Deferral	5,908	0	5,908	(39,115)	0	(39,115)	45,023	0	45,023
4	495338	Non-Res Decoupling Deferred Rev	546,706	0	546,706	489,871	0	489,871	56,835	0	56,835
4	495339	Amortization Non-Res Decoupling	(198,295)	0	(198,295)	(188,329)	0	(188,329)	(9,966)	0	(9,966)
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			2,680,378	39,666	2,720,044	2,458,705	28,459	2,487,164	221,673	11,207	232,880

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 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	6,279,978	0	6,279,978	4,140,928	0	4,140,928	2,139,050	0	2,139,050
1	804001	Pipeline Demand Costs	2,314,904	0	2,314,904	1,584,552	0	1,584,552	730,352	0	730,352
1	804002	Transport Variable Charges	21,830	0	21,830	14,943	0	14,943	6,887	0	6,887
6	804010	Gas Costs - Fixed Hedge	37,860	0	37,860	24,965	0	24,965	12,895	0	12,895
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	38,176	0	38,176	25,173	0	25,173	13,003	0	13,003
6	804018	Merchandise Processing Fee	9,076	0	9,076	5,985	0	5,985	3,091	0	3,091
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	643,623	0	643,623	424,405	0	424,405	219,218	0	219,218
6	804700	Gas Costs - Offsystem Bookout	13,702	0	13,702	9,035	0	9,035	4,667	0	4,667
6	804711	Gas Costs - Offsystem Bookout Offset	(13,702)	0	(13,702)	(9,035)	0	(9,035)	(4,667)	0	(4,667)
6	804730	Gas Costs - Intracompany LDC Gas	724,502	0	724,502	477,737	0	477,737	246,765	0	246,765
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	3,797,790	0	3,797,790	2,941,180	0	2,941,180	856,610	0	856,610
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,780,611	0	1,780,611	1,160,999	0	1,160,999	619,612	0	619,612
		TOTAL PURCHASED GAS COSTS	15,648,350	0	15,648,350	10,800,867	0	10,800,867	4,847,483	0	4,847,483

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:
ALLOCATION OF ACCOUNT 908	G-908-1A
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	11,331	9,683	21,014	6,955	6,313	13,268	4,376	3,370	7,746
99	908600 Public Purpose Tariff Rider Expense Offset	625,191	0	625,191	473,277	0	473,277	151,914	0	151,914
99	908610 Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690 Schedule 91 Amortization included in Unbille	505,145	0	505,145	385,172	0	385,172	119,973	0	119,973
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	1,141,667	9,683	1,151,350	865,404	6,313	871,717	276,263	3,370	279,633

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: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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		55.96%	55.96%
2	Cost of Debt		4.919%	4.923%
	Total Cost of Debt		2.753%	2.755%
	Total Weighted Cost		2.753%	2.755%
G-APL	Net Rate Base	772,696,756	555,865,730	216,831,026
	Interest Deduction for FIT Calculation	21,276,679	15,302,984	5,973,695
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 October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	30,027,427	21,035,123	8,992,304
G-OPS	Operating & Maintenance Expense	22,071,577	15,428,748	6,642,829
G-OPS	Book Deprec/Amort and Reg Amortizations	3,771,688	2,746,990	1,024,698
G-OTX	Taxes Other than FIT	1,370,004	1,152,365	217,639
	Net Operating Income Before FIT	2,814,158	1,707,020	1,107,138
G-INT	Less: Interest Expense	1,773,057	1,275,249	497,808
G-OTX	Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM	Schedule M Adjustments	2,840,000	1,392,432	1,447,568
	Taxable Net Operating Income	3,880,707	1,824,203	2,056,504
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	814,949	383,083	431,866
G-DTE	Deferred FIT	(740,848)	(392,206)	(348,642)
G-DTE	Customer Tax Credit Amortization	(553,126)	(479,308)	(73,818)
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(479,025)	(488,431)	9,406
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 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	2,208,557	1,387,752	3,596,309	1,580,801	993,231	2,574,032	627,756	394,521	1,022,277
12	997001	Contributions In Aid of Construction	0	116,666	116,666	0	82,945	82,945	0	33,721	33,721
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(106,068)	(106,068)	0	(75,410)	(75,410)	0	(30,658)	(30,658)
99	997010	Deferred Gas Credit and Refunds	5,578,400	468,751	6,047,151	4,102,178	333,263	4,435,441	1,476,222	135,488	1,611,710
12	997016	Redemption Expense Amortization	0	1,882	1,882	0	1,338	1,338	0	544	544
99	997018	DSM Tariff Rider	(634,308)	0	(634,308)	(718,271)	0	(718,271)	83,963	0	83,963
12	997020	FAS87 Current Pension Accrual	0	(59,047)	(59,047)	0	(41,980)	(41,980)	0	(17,067)	(17,067)
12	997027	Customer Uncollectibles	(29,709)	(80,936)	(110,645)	(33,850)	(57,542)	(91,392)	4,141	(23,394)	(19,253)
99	997031	Decoupling Mechanism	(2,202,605)	0	(2,202,605)	(2,141,748)	0	(2,141,748)	(60,857)	0	(60,857)
12	997032	Interest Rate Swaps	0	105,329	105,329	0	74,885	74,885	0	30,444	30,444
12	997035	Leases	0	4,496	4,496	0	3,226	3,226	0	1,270	1,270
12	997048	AFUDC	0	(51,846)	(51,846)	0	(36,860)	(36,860)	0	(14,986)	(14,986)
12	997049	Tax Depreciation	0	(3,358,468)	(3,358,468)	0	(2,387,736)	(2,387,736)	0	(970,732)	(970,732)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	505,904	0	505,904	385,931	0	385,931	119,973	0	119,973
12	997080	Book Transportation Depreciation	0	185,955	185,955	0	132,207	132,207	0	53,748	53,748
12	997081	Deferred Compensation	0	(1,324)	(1,324)	0	(941)	(941)	0	(383)	(383)
4	997082	Meal Disallowances	0	13,359	13,359	0	9,585	9,585	0	3,774	3,774
12	997083	Paid Time Off	0	38,063	38,063	0	27,061	27,061	0	11,002	11,002
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	(622,090)	(622,090)	0	(252,910)	(252,910)
99	997105	WA Nat Gas Line Extension	129,199	0	129,199	129,199	0	129,199	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(2,706)	0	(2,706)	(2,706)	0	(2,706)	0	0	0
99	997109	Tax Reform Amortization	(2,393)	0	(2,393)	(2,393)	0	(2,393)	0	0	0
99	997110	FISERVE	13,195	(5,464)	7,731	0	(3,885)	(3,885)	13,195	(1,579)	11,616
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	59,148	59,148	0	24,047	24,047
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	(12,266)	0	(12,266)	(11,094)	0	(11,094)	(1,172)	0	(1,172)
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	(115,049)	(115,049)	0	(46,773)	(46,773)
12	997129	Mixed Service Costs (IDD#5)	0	(450,000)	(450,000)	0	(319,932)	(319,932)	0	(130,068)	(130,068)
12	997138	Intervenor Funding	1,674	0	1,674	1,674	0	1,674	0	0	0
12	997139	Pension Settlement	0	11,179	11,179	0	7,948	7,948	0	3,231	3,231
12	997140	Insurance Balancing	822	0	822	822	0	822	0	0	0
12	997141	CCA	0	0	0	0	0	0	0	0	0
	997143	Depreciation Rate Deferral	(21,866)	0	(21,866)	0	0	0	(21,866)	0	(21,866)
		TOTAL SCHEDULE M ADJUSTMENTS	5,571,701	(2,731,701)	2,840,000	3,327,849	(1,935,417)	1,392,432	2,243,852	(796,284)	1,447,568

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: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended October 31, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	70,277	49,964	20,313
99	410100	Deferred Federal Income Tax Exp	(708,847)	(415,934)	(292,913)
		SUBTOTAL	(638,570)	(365,970)	(272,600)
12	411100	Deferred Federal Income Tax Expense - Allocated	(140,583)	(99,949)	(40,634)
99	411100	Deferred Federal Income Tax Exp	(326)	46,671	(46,997)
		SUBTOTAL	(140,909)	(53,278)	(87,631)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	38,631	27,042	11,589
		SUBTOTAL	38,631	27,042	11,589
		Total Deferred Federal Income Tax Expense	(740,848)	(392,206)	(348,642)
99	411193	Customer Tax Credit Amortization	(553,126)	(479,308)	(73,818)
		SUBTOTAL	(553,126)	(479,308)	(73,818)

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
TAXES OTHER THAN FEDERAL INCOME TAX	
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
		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	419,487	0	419,487	419,487	0	419,487	0	0	0
99	408120	Municipal Occupation & License Tax	449,139	0	449,139	367,980	0	367,980	81,159	0	81,159
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	1,194,362	0	1,194,362	1,026,977	0	1,026,977	167,385	0	167,385
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	55,351	96,862	152,213	39,856	69,495	109,351	15,495	27,367	42,862
		TOTAL A&G TAX	55,351	96,862	152,213	39,856	69,495	109,351	15,495	27,367	42,862
		TOTAL TAXES OTHER THAN FIT	1,249,713	120,291	1,370,004	1,066,833	85,532	1,152,365	182,880	34,759	217,639

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 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
		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)	4,390,104	61,697,572	66,087,676	4,390,104	44,265,539	48,655,643	0	17,432,033	17,432,033
		TOTAL INTANGIBLE PLANT	6,184,215	63,030,481	69,214,696	5,412,698	45,221,848	50,634,546	771,517	17,808,633	18,580,150
		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	3,150,225	3,150,225	0	2,156,329	2,156,329	0	993,896	993,896
1	352XXX	Wells	0	23,771,375	23,771,375	0	16,271,506	16,271,506	0	7,499,869	7,499,869
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	15,666,003	15,666,003	0	10,723,379	10,723,379	0	4,942,624	4,942,624
1	355000	Measuring & Regulating Equipment	0	2,274,603	2,274,603	0	1,556,966	1,556,966	0	717,637	717,637
1	356000	Purification Equipment	0	545,143	545,143	0	373,150	373,150	0	171,993	171,993
1	357000	Other Equipment	0	3,288,476	3,288,476	0	2,250,962	2,250,962	0	1,037,514	1,037,514
		TOTAL UNDERGROUND STORAGE PLANT	0	52,046,617	52,046,617	0	35,652,695	35,652,695	0	16,393,922	16,393,922
		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	707,435	0	707,435	521,434	0	521,434	186,001	0	186,001
6	375000	Structures & Improvements	1,648,052	0	1,648,052	983,060	0	983,060	664,992	0	664,992
6	376000	Mains	501,123,123	2,518,937	503,642,060	343,803,087	1,660,987	345,464,074	157,320,036	857,950	158,177,986
6	378000	Measuring & Reg Station Equip-General	7,627,253	0	7,627,253	4,889,999	0	4,889,999	2,737,254	0	2,737,254
6	379000	Measuring & Reg Station Equip-City Gate	6,948,433	0	6,948,433	1,993,462	0	1,993,462	4,954,971	0	4,954,971
6	380000	Services	352,141,268	0	352,141,268	241,213,394	0	241,213,394	110,927,874	0	110,927,874
6	381XXX	Meters	125,982,226	0	125,982,226	89,419,871	0	89,419,871	36,562,355	0	36,562,355
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	4,206,008	0	4,206,008	3,132,874	0	3,132,874	1,073,134	0	1,073,134
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,000,472,393	2,518,937	1,002,991,330	686,021,106	1,660,987	687,682,093	314,451,287	857,950	315,309,237
		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	29,704,335	29,801,068	59,505,403	27,838,425	21,381,074	49,219,499	1,865,910	8,419,994	10,285,904
4	391XXX	Office Furniture & Equipment	488,148	15,171,283	15,659,431	485,890	10,884,789	11,370,679	2,258	4,286,494	4,288,752
4	392XXX	Transportation Equipment	13,910,179	5,574,768	19,484,947	10,266,040	3,999,673	14,265,713	3,644,139	1,575,095	5,219,234
4	393000	Stores Equipment	440,034	1,145,190	1,585,224	385,013	821,628	1,206,641	55,021	323,562	378,583
4	394000	Tools, Shop & Garage Equipment	3,608,455	7,996,893	11,605,348	2,812,414	5,737,451	8,549,865	796,041	2,259,442	3,055,483
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	3,655,617	1,074,574	4,730,191	2,740,325	770,964	3,511,289	915,292	303,610	1,218,902
4	397XXX	Communications Equipment	4,784,060	22,928,931	27,712,991	3,648,489	16,450,591	20,099,080	1,135,571	6,478,340	7,613,911
4	398000	Miscellaneous Equipment	1,044	172,237	173,281	0	123,573	123,573	1,044	48,664	49,708
		TOTAL GENERAL PLANT	60,074,232	87,138,686	147,212,918	51,559,020	62,518,522	114,077,542	8,515,212	24,620,164	33,135,376

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
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	1,066,730,840	204,734,721	1,271,465,561	742,992,824	145,054,052	888,046,876	323,738,016	59,680,669	383,418,685
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(19,812,358)	(19,812,358)	0	(13,561,559)	(13,561,559)	0	(6,250,799)	(6,250,799)
G-ADEP		Distribution Plant	(305,710,803)	(2,068,970)	(307,779,773)	(198,996,685)	(1,364,279)	(200,360,964)	(106,714,118)	(704,691)	(107,418,809)
G-ADEP		General Plant	(19,615,921)	(31,042,247)	(50,658,168)	(15,402,374)	(22,271,571)	(37,673,945)	(4,213,547)	(8,770,676)	(12,984,223)
		TOTAL ACCUMULATED DEPRECIATION	(325,326,724)	(52,923,575)	(378,250,299)	(214,399,059)	(37,197,409)	(251,596,468)	(110,927,665)	(15,726,166)	(126,653,831)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(507,045)	(1,145,816)	(1,652,861)	(335,284)	(822,077)	(1,157,361)	(171,761)	(323,739)	(495,500)
G-AAMT		Misc IT Intangible Plant - 3031XX	(4,174,466)	(34,030,556)	(38,205,022)	(4,174,466)	(24,415,563)	(28,590,029)	0	(9,614,993)	(9,614,993)
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	(4,681,511)	(35,176,372)	(39,857,883)	(4,509,750)	(25,237,640)	(29,747,390)	(171,761)	(9,938,732)	(10,110,493)
		TOTAL ACCUMULATED DEPR/AMORT	(330,008,235)	(88,099,947)	(418,108,182)	(218,908,809)	(62,435,049)	(281,343,858)	(111,099,426)	(25,664,898)	(136,764,324)
		NET GAS UTILITY PLANT before DFIT	736,722,605	116,634,774	853,357,379	524,084,015	82,619,003	606,703,018	212,638,590	34,015,771	246,654,361
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,591,513)	(102,591,513)	0	(72,938,462)	(72,938,462)	0	(29,653,051)	(29,653,051)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,046,802)	(14,046,802)	0	(10,076,786)	(10,076,786)	0	(3,970,016)	(3,970,016)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(1,411,169)	(1,411,169)	0	(1,012,457)	(1,012,457)	0	(398,712)	(398,712)
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	(272,761)	(272,761)	0	(193,922)	(193,922)	0	(78,839)	(78,839)
		TOTAL ACCUMULATED DFIT	0	(118,323,732)	(118,323,732)	0	(84,222,694)	(84,222,694)	0	(34,101,038)	(34,101,038)
		NET GAS UTILITY PLANT	736,722,605	(1,688,958)	735,033,647	524,084,015	(1,603,691)	522,480,324	212,638,590	(85,267)	212,553,323

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:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
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
G-PLT	NET GAS PLANT IN SERVICE	736,722,605	(1,688,958)	735,033,647	524,084,015	(1,603,691)	522,480,324	212,638,590	(85,267)	212,553,323
	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	1,451,572	2,175,681	3,627,253	929,536	1,560,964	2,490,500	522,036	614,717	1,136,753
4	182318 Accumulated Amortization - AFUDC	(331,832)	(945,440)	(1,277,272)	(246,312)	(678,304)	(924,616)	(85,520)	(267,136)	(352,656)
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	15,615,223	15,615,223	0	10,688,620	10,688,620	0	4,926,603	4,926,603
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:	3,140,801	0	3,140,801	3,140,801	0	3,140,801	0	0	0
99	182337 Regulatory Asset-Deferred AMI Costs	7,454,127	0	7,454,127	7,454,127	0	7,454,127	0	0	0
99	283436 ADFIT-Deferred AMI Costs	(2,224,935)	0	(2,224,935)	(2,224,935)	0	(2,224,935)	0	0	0
4	252000 Customer Advances	0	0	0	0	0	0	0	0	0
99	254393 Regulatory Liability-Customer Tax Credit	(19,283,259)	0	(19,283,259)	(8,792,441)	0	(8,792,441)	(10,490,818)	0	(10,490,818)
99	190393 ADFIT-Customer Tax Credit	4,049,485	0	4,049,485	1,846,413	0	1,846,413	2,203,072	0	2,203,072
99	235199 Customer Deposits	(2,383)	0	(2,383)	(2,383)	0	(2,383)	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	2,906,241	0	2,906,241	2,906,241	0	2,906,241	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(610,311)	0	(610,311)	(610,311)	0	(610,311)	0	0	0
C-WKC	Working Capital	18,488,413	0	18,488,413	13,455,564	0	13,455,564	5,032,849	0	5,032,849
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,037,919	22,625,190	37,663,109	17,856,300	15,529,106	33,385,406	(2,818,381)	7,096,084	4,277,703
	NET RATE BASE	751,760,524	20,936,232	772,696,756	541,940,315	13,925,415	555,865,730	209,820,209	7,010,817	216,831,026

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 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
Electric Production													
Steam (ED-AN)	354,124	354,124											
Steam (ED-ID)	364,566	364,566											
Steam (ED-WA)	925,928	925,928											
Hydro (ED-AN)	1,392,654	1,392,654											
Other (ED-AN)	920,778	920,778											
Total Electric Production	3,958,050	3,958,050											
Electric Transmission													
ED-AN	1,720,040	1,720,040											
ED-ID	23,072	23,072											
ED-WA	43,526	43,526											
Total Electric Transmission	1,786,638	1,786,638											
Electric Distribution													
ED-AN	7,373	7,373											
ED-ID	1,743,927	1,743,927											
ED-WA	3,388,300	3,388,300											
Total Electric Distribution	5,139,600	5,139,600											
Gas Underground Storage													
1 GD-AN	65,172		65,172			65,172	65,172		44,610	44,610		20,562	
GD-OR	10,934			10,934									
Total Gas Underground Storage	76,106		65,172	10,934		65,172	65,172		44,610	44,610		20,562	
Gas Distribution													
6 GD-AN	4,786		4,786			4,786	4,786		3,156	3,156		1,630	
GD-ID	613,324		613,324			613,324	613,324				613,324	613,324	
GD-WA	1,444,250		1,444,250			1,444,250	1,444,250	1,444,250		1,444,250			
GD-OR	937,111			937,111									
Total Gas Distribution	2,999,471		2,062,360	937,111		2,057,574	2,062,360		1,444,250	3,156	1,447,406	613,324	
						4,786						1,630	
Total Gas Distribution												614,954	
General Plant													
ED-AN	229,797	229,797											
ED-ID	43,417	43,417											
ED-WA	116,598	116,598											
7,4 CD-AA	1,908,924	1,338,385	395,300	175,239		395,300	395,300		283,612	283,612		111,688	
9,4 CD-AN	64,136	49,476	14,660			14,660	14,660		10,518	10,518		4,142	
9 CD-ID	40,277	31,071	9,206			9,206	9,206				9,206	9,206	
9 CD-WA	117,233	90,437	26,796			26,796	26,796	26,796		26,796			
8,4 GD-AA	29,869		20,620	9,249		20,620	20,620		14,794	14,794		5,826	
4 GD-AN	2,383		2,383			2,383	2,383		1,710	1,710		673	
GD-ID	3,993		3,993			3,993	3,993				3,993	3,993	
GD-WA	91,809		91,809			91,809	91,809	91,809		91,809			
GD-OR	14,455			14,455									
Total General Plant	2,662,891	1,899,181	564,767	198,943		131,804	432,963	564,767	118,605	310,634	429,239	13,199	
												122,329	
												135,528	
Total Depreciation Expense	16,622,756	12,783,469	2,692,299	1,146,988		2,189,378	502,921	2,692,299	1,562,855	358,400	1,921,255	626,523	
												144,521	
												771,044	

Allocation Ratios:												
Service -		Electric	Gas-North	Gas-South	Jurisdiction -			Washington	Idaho			
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1	System Contract Demand		68.450%	31.550%			
8 Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4	Jurisdictional 4-Factor Ratio		71.746%	28.254%			
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	6	Actual Therms Purchased		65.940%	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
Production/Transmission													
Franchises (302000) ED-AN	76,534	76,534											
Misc Intangible Plt (303000) ED-AN	21,933	21,933											
Total Production/Transmission	98,467	98,467											
Distribution													
Franchises (302000) ED-WA	9,183	9,183											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	9,672	9,672											
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	4,143,108	2,904,816	857,955	380,337		857,955	857,955		615,548	615,548		242,407	242,407
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	69,446	53,573	15,873		15,873		15,873	15,873		15,873			0
ED-AN	632,782	632,782											
ED-ID	0	0											
ED-WA	107,136	107,136											
8,4 GD-AA	24,981		17,246	7,735		17,246	17,246		12,373	12,373		4,873	4,873
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plant - 3031XX	4,993,383	3,706,027	893,361	393,995	15,873	877,488	893,361	15,873	629,562	645,435	0	247,926	247,926
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	5,175,961	3,874,232	904,010	397,719	19,178	884,832	904,010	17,945	634,831	652,776	1,233	250,001	251,234

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: G-ADEP-1A
GAS-NORTH ACCUMULATED DEPRECIATION	
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
Electric Production													
Steam (ED-AN)	(81,161,101)	(81,161,101)											
Steam (ED-ID)	(99,157,505)	(99,157,505)											
Steam (ED-WA)	(194,876,753)	(194,876,753)											
Hydro (ED-AN)	(200,833,486)	(200,833,486)											
Other (ED-AN)	(178,028,826)	(178,028,826)											
Total Electric Production	(754,057,671)	(754,057,671)											
Electric Transmission													
ED-AN	(255,115,584)	(255,115,584)											
ED-ID	(10,816,769)	(10,816,769)											
ED-WA	(17,133,963)	(17,133,963)											
Total Electric Transmission	(283,066,316)	(283,066,316)											
Electric Distribution													
ED-AN	(559,530)	(559,530)											
ED-ID	(292,121,499)	(292,121,499)											
ED-WA	(485,014,599)	(485,014,599)											
Total Electric Distribution	(777,695,628)	(777,695,628)											
Gas Underground Storage													
1 GD-AN	(19,812,358)		(19,812,358)			(19,812,358)	(19,812,358)		(13,561,559)	(13,561,559)		(6,250,799)	(6,250,799)
GD-OR	(1,745,645)			(1,745,645)									
Total Gas Underground Storage	(21,558,003)		(19,812,358)	(1,745,645)		(19,812,358)	(19,812,358)		(13,561,559)	(13,561,559)		(6,250,799)	(6,250,799)
Gas Distribution													
6 GD-AN	(2,068,970)		(2,068,970)			(2,068,970)	(2,068,970)		(1,364,279)	(1,364,279)		(704,691)	(704,691)
GD-ID	(106,714,118)		(106,714,118)		(106,714,118)	(106,714,118)					(106,714,118)		(106,714,118)
GD-WA	(198,996,685)		(198,996,685)		(198,996,685)	(198,996,685)		(198,996,685)		(198,996,685)			
GD-OR	(147,793,820)			(147,793,820)									
Total Gas Distribution	(455,573,593)		(307,779,773)	(147,793,820)	(305,710,803)	(2,068,970)	(307,779,773)	(198,996,685)	(1,364,279)	(200,360,964)	(106,714,118)	(704,691)	(107,418,809)
General Plant													
ED-AN	(36,776,851)	(36,776,851)											
ED-ID	(13,573,896)	(13,573,896)											
ED-WA	(26,961,867)	(26,961,867)											
7,4 CD-AA	(111,005,346)	(77,828,068)	(22,986,987)	(10,190,291)		(22,986,987)	(22,986,987)		(16,492,244)	(16,492,244)		(6,494,743)	(6,494,743)
9,4 CD-AN	(9,037,194)	(6,971,562)	(2,065,632)			(2,065,632)	(2,065,632)		(1,482,008)	(1,482,008)		(583,624)	(583,624)
9 CD-ID	(7,627,886)	(5,884,380)	(1,743,506)		(1,743,506)	(1,743,506)					(1,743,506)		(1,743,506)
9 CD-WA	(8,968,539)	(6,918,600)	(2,049,939)		(2,049,939)	(2,049,939)		(2,049,939)		(2,049,939)			
8,4 GD-AA	(2,755,649)		(1,902,362)	(853,287)		(1,902,362)	(1,902,362)		(1,364,869)	(1,364,869)		(537,493)	(537,493)
4 GD-AN	(4,087,266)		(4,087,266)			(4,087,266)	(4,087,266)		(2,932,450)	(2,932,450)		(1,154,816)	(1,154,816)
GD-ID	(2,470,041)		(2,470,041)		(2,470,041)	(2,470,041)					(2,470,041)		(2,470,041)
GD-WA	(13,352,435)		(13,352,435)		(13,352,435)	(13,352,435)		(13,352,435)		(13,352,435)			
GD-OR	(5,853,987)			(5,853,987)									
Total General Plant	(242,470,957)	(174,915,224)	(50,658,168)	(16,897,565)	(19,615,921)	(31,042,247)	(50,658,168)	(15,402,374)	(22,271,571)	(37,673,945)	(4,213,547)	(8,770,676)	(12,984,223)
Total Accumulated Depreciation	(2,534,422,168)	(1,989,734,839)	(378,250,299)	(166,437,030)	(325,326,724)	(52,923,575)	(378,250,299)	(214,399,059)	(37,197,409)	(251,596,468)	(110,927,665)	(15,726,166)	(126,653,831)

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

RESULTS OF OPERATIONS	Report ID: G-AAMT-1A
GAS-NORTH ACCUMULATED AMORTIZATION	
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	
Production/Transmission														
Franchises (302000)	ED-AN	(16,378,821)	(16,378,821)											
Misc Intangible Plt (303000)	ED-AN	(3,027,134)	(3,027,134)											
Total Production/Transmission		(19,405,955)	(19,405,955)											
Distribution														
Franchises (302000)	ED-WA	(480,348)	(480,348)											
Misc Intangible Plt (303000)	ED-WA	(70,782)	(70,782)											
Total Distribution		(551,130)	(551,130)											
General Plant - 303000														
7,4	CD-AA	(5,364,199)	(3,760,947)	(1,110,819)	(492,433)		(1,110,819)	(1,110,819)		(796,968)	(796,968)		(313,851)	(313,851)
9,4	CD-AN	(153,115)	(118,118)	(34,997)			(34,997)	(34,997)		(25,109)	(25,109)		(9,888)	(9,888)
	GD-ID	(171,761)		(171,761)		(171,761)		(171,761)				(171,761)		(171,761)
	GD-WA	(335,284)		(335,284)		(335,284)		(335,284)	(335,284)		(335,284)			
	GD-OR	(134,231)			(134,231)									
Total General Plant - 303000		(6,158,590)	(3,879,065)	(1,652,861)	(626,664)	(507,045)	(1,145,816)	(1,652,861)	(335,284)	(822,077)	(1,157,361)	(171,761)	(323,739)	(495,500)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(162,716,057)	(114,083,482)	(33,695,241)	(14,937,334)		(33,695,241)	(33,695,241)		(24,174,988)	(24,174,988)		(9,520,253)	(9,520,253)
9,4	CD-AN	(488,338)	(376,719)	(111,619)			(111,619)	(111,619)		(80,082)	(80,082)		(31,537)	(31,537)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(18,263,405)	(14,088,939)	(4,174,466)		(4,174,466)		(4,174,466)	(4,174,466)		(4,174,466)		0	0
	ED-AN	(14,224,066)	(14,224,066)											
	ED-ID	0	0											
	ED-WA	(3,043,786)	(3,043,786)											
8,4	GD-AA	(306,171)		(211,365)	(94,806)		(223,696)	(223,696)		(160,493)	(160,493)		(63,203)	(63,203)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	(68,500)			(68,500)									
Total Miscellaneous IT Intangible Plant - 3031X		(199,110,323)	(145,816,992)	(38,192,691)	(15,100,640)	(4,174,466)	(34,030,556)	(38,205,022)	(4,174,466)	(24,415,563)	(28,590,029)	0	(9,614,993)	(9,614,993)
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	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(1,494,231)	(1,494,231)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(1,494,231)	(1,494,231)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(226,720,229)	(171,147,373)	(39,845,552)	(15,727,304)	(4,681,511)	(35,176,372)	(39,857,883)	(4,509,750)	(25,237,640)	(29,747,390)	(171,761)	(9,938,732)	(10,110,493)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
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	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	20,719,233	8,515,822	3,058,312	9,145,099	20,719,233	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	131,504,410	0	0	92,200,372	92,200,372	0	0	27,231,933	27,231,933	0	12,072,105	12,072,105
9	CD-WA / ID / AN	31,600,251	9,408,986	6,297,497	8,670,899	24,377,382	2,787,825	1,865,910	2,569,134	7,222,869	0	0	0
	TOTAL ACCOUNT	213,169,184	17,924,808	9,355,809	110,016,370	137,296,987	27,838,425	1,865,910	29,801,067	59,505,402	4,294,690	12,072,105	16,366,795
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,737,813	1,321,718	7,798	2,408,297	3,737,813	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	72,375,912	0	0	50,744,199	50,744,199	0	0	14,987,604	14,987,604	0	6,644,109	6,644,109
9	CD-WA / ID / AN	1,403,886	853,099	7,622	222,279	1,083,000	252,768	2,258	65,860	320,886	0	0	0
	TOTAL ACCOUNT	77,933,510	2,174,817	15,420	53,374,775	55,565,012	485,891	2,258	15,171,284	15,659,433	12,109	6,696,956	6,709,065
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,551,149	25,717,598	12,387,375	24,446,176	62,551,149	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,180,894	0	0	0	0	9,798,071	3,412,789	2,970,034	16,180,894	0	0	0
99	GD-OR / AS	4,849,122	0	0	0	0	0	0	0	0	4,849,122	0	4,849,122
8	GD-AA	97,187	0	0	0	0	0	0	67,093	67,093	0	30,094	30,094
7	CD-AA	7,544,933	0	0	5,289,903	5,289,903	0	0	1,562,405	1,562,405	0	692,625	692,625
9	CD-WA / ID / AN	7,326,225	1,579,408	780,813	3,291,449	5,651,670	467,969	231,350	975,236	1,674,555	0	0	0
	TOTAL ACCOUNT	98,549,510	27,297,006	13,168,188	33,027,528	73,492,722	10,266,040	3,644,139	5,574,768	19,484,947	4,849,122	722,719	5,571,841

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended October 31, 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	5,951,252	548,983	185,696	3,856,295	4,590,974	162,660	55,021	1,142,597	1,360,278	0	0	0
	TOTAL ACCOUNT	6,679,703	607,849	185,696	4,278,992	5,072,537	385,013	55,021	1,145,190	1,585,224	20,792	1,150	21,942
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	8,724,693	1,675,822	522,316	6,526,555	8,724,693	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,816,757	0	0	0	0	2,805,199	574,417	437,141	3,816,757	0	0	0
99	GD-OR / AS	1,256,831	0	0	0	0	0	0	0	0	1,256,831	0	1,256,831
8	GD-AA	5,849,191	0	0	0	0	0	0	4,037,989	4,037,989	0	1,811,202	1,811,202
7	CD-AA	15,876,599	0	0	11,131,401	11,131,401	0	0	3,287,726	3,287,726	0	1,457,472	1,457,472
9	CD-WA / ID / AN	2,025,099	24,351	747,989	789,882	1,562,222	7,215	221,625	234,037	462,877	0	0	0
	TOTAL ACCOUNT	37,549,170	1,700,173	1,270,305	18,447,838	21,418,316	2,812,414	796,042	7,996,893	11,605,349	1,256,831	3,268,674	4,525,505
	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	3,296,848	398,037	15,791	2,883,020	3,296,848	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	5,078,456	398,037	15,791	3,812,180	4,226,008	110,331	0	529,872	640,203	18,586	193,659	212,245

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
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	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	25,433,738	12,578,589	7,583,364	5,271,785	25,433,738	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,308,335	0	0	0	0	2,666,249	821,497	820,589	4,308,335	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	31,681,227	12,828,597	7,899,925	6,130,166	26,858,688	2,740,325	915,292	1,074,574	4,730,191	43,834	48,514	92,348
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,525,674	12,658,297	6,514,419	23,352,958	42,525,674	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	106,316,288	0	0	74,540,476	74,540,476	0	0	22,015,977	22,015,977	0	9,759,835	9,759,835
9	CD-WA / ID / AN	20,298,248	10,303,468	2,861,499	2,493,710	15,658,677	3,052,855	847,845	738,871	4,639,571	0	0	0
	TOTAL ACCOUNT	171,015,168	22,961,765	9,375,918	100,387,144	132,724,827	3,648,489	1,135,571	22,928,931	27,712,991	742,178	9,835,172	10,577,350
	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	819,147	0	0	574,320	574,320	0	0	169,629	169,629	0	75,198	75,198
9	CD-WA / ID / AN	13,290	0	3,524	6,728	10,252	0	1,044	1,994	3,038	0	0	0
	TOTAL ACCOUNT	1,124,270	0	10,370	856,054	866,424	0	1,044	172,237	173,281	9,092	75,473	84,565
	TOTAL GENERAL PLANT	662,817,220	86,693,911	41,996,989	340,792,226	469,483,126	51,559,021	8,515,213	87,138,686	147,212,920	12,092,751	34,028,423	46,121,174

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:
COMMON INTANGIBLE PLANT	C-IPL-1A
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	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	27,213,334	4,618,194	0	22,595,140	27,213,334	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	116,047,045	0	0	81,362,904	81,362,904	0	0	24,031,022	24,031,022	0	10,653,119	
9		CD-WA / ID / AN	1,223,185	480,905	0	462,697	943,602	142,489	0	137,094	279,583	0	0	
		TOTAL ACCOUNT	145,258,573	5,099,099	0	104,420,741	109,519,840	142,489	0	24,458,338	24,600,827	354,611	10,783,295	11,137,906
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,097,370	0	0	5,097,370	5,097,370	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	1,076,222	0	0	0	0	0	0	742,970	742,970	0	333,252	
7		CD-AA	29,903,408	0	0	20,965,877	20,965,877	0	0	6,192,398	6,192,398	0	2,745,133	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	36,077,000	0	0	26,063,247	26,063,247	0	0	6,935,368	6,935,368	0	3,078,385	3,078,385
	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 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	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	569,718	0	0	569,718	569,718	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	18,902,328	0	0	13,252,800	13,252,800	0	0	3,914,294	3,914,294	0	1,735,234	1,735,234
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	19,472,046	0	0	13,822,518	13,822,518	0	0	3,914,294	3,914,294	0	1,735,234	1,735,234
		TOTAL	377,207,937	21,534,157	0	257,811,706	279,345,863	5,412,698	771,517	63,030,479	69,214,694	780,562	27,866,818	28,647,380

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 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	(66,917,338)	(46,917,084)	(13,857,242)	(6,143,012)
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	(6,814,609)	(4,777,859)	(1,411,169)	(625,581)
7	283750 CD-AA	(7,185)	(5,037)	(1,488)	(660)
	Total	(74,568,461)	(52,339,749)	(15,459,459)	(6,769,253)

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	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	6,600,858	6,600,858	0	0	0	0	6,600,858
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	104	104	0	0	0	0	104
7/4	154550 Supply Chain Average Cost Variance	0	0	1	1	0	0	0	0	1
7/4	154560 Supply Chain Invoice Price Variance	0	0	42	42	0	0	0	0	42
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	85,372,651	37,266,034	0	122,638,685	71,917,087	32,233,185	13,455,564	5,032,849	0
TOTAL		85,372,651	37,266,034	6,601,005	129,239,690	71,917,087	32,233,185	13,455,564	5,032,849	6,601,005

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						