	FOPERATIONS	Report ID:	A		
GAS RATE C	OF RETURN	G-ROR-1A			
For Month Er	nded November 30, 2023				
Average of M	lonthly Averages Basis				
Ref/Basis Acc	count 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

RATE OF RETURN

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.

Page 1 of 1 Print Date-Time: 2/8/2024 11:16 PM

RESUL	ESULTS OF OPERATIONS		Report ID:		А	VISTA UTILITIES	
GAS AI	LLOCATION	PERCENTAGES	G-ALL-1A				
		ovember 30, 2023					
-	•	Averages Basis				Idaho	
Basis	Ref	Description	Based on Data from:	System	Washington		
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%	
	Input	Number of Customers	11-01-2023 thru 11-30-2023	272,445	177,606	94,839	
2		Percent	=	100.000%	65.190%	34.810%	
	G-OPS	Direct Distribution Operating Expense	11-01-2023 thru 11-30-2023	1,033,028	692,219	340,809	
3		Percent		100.000%	67.009%	32.991%	
	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	<u></u>	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%	
		Total Four Factor Allocators	_	400.000%	286.983%	113.017%	
4		Percent		100.000%	71.746%	28.254%	
	Input	Actual Therms Purchased	11-01-2023 thru 11-30-2023	36,974,800	24,632,612	12,342,188	
6	iriput	Percent	11-01-2025 tillu 11-30-2025	100.000%	66.620%	33.380%	
J		1 Groom	=	100.000 /0	00.020 /0	33.300 /0	

Page 1 of 4 Print Date-Time: 2/8/2024 11:17 PM

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

7

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
	Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
	Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	XXXXXX
	Adjustments		0			
	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%

Page 2 of 4 Print Date-Time: 2/8/2024 11:17 PM

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

8

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%

Page 3 of 4 Print Date-Time: 2/8/2024 11:17 PM

RESULTS C	OF OPER	RATIONS	Report ID:		А	VISTA UTILITIES	
GAS ALLO	CATION	PERCENTAGES	G-ALL-1A				
For Month E	Ended No	vember 30, 2023					
Average of N	Monthly A	Averages Basis					
Inp	out	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
		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%
					0010_070		
		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%
		,	•				
				Total	Electric	Gas North	Oregon Gas
JP		Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	Total 100.000%	Electric 0.000%	Gas North 90.350%	Oregon Gas 9.650%
JP		Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022				Oregon Gas 9.650%
JP		Gas North/Oregon JP Factor %	01-01-2022 thru 12-31-2022	100.000%	0.000%		
JP			01-01-2022 thru 12-31-2022 01-01-2022 thru 12-31-2022			90.350%	
JP 10		Gas North/Oregon JP Factor % Actual Annual Throughput Percent		100.000% System	0.000% Washington	90.350% Idaho	
		Actual Annual Throughput		100.000% System 309,336,642	0.000% Washington 207,305,518	90.350% Idaho 102,031,124	
		Actual Annual Throughput		100.000% System 309,336,642	0.000% Washington 207,305,518	90.350% Idaho 102,031,124	
		Actual Annual Throughput Percent	01-01-2022 thru 12-31-2022	System 309,336,642 100.000%	0.000% Washington 207,305,518 67.016%	90.350% Idaho 102,031,124 32.984%	
10		Actual Annual Throughput Percent Book Depreciation	01-01-2022 thru 12-31-2022	100.000% System 309,336,642 100.000% 2,695,847	0.000% Washington 207,305,518 67.016% 1,923,891	90.350% Idaho 102,031,124 32.984% 771,956	
10		Actual Annual Throughput Percent Book Depreciation	01-01-2022 thru 12-31-2022	100.000% System 309,336,642 100.000% 2,695,847	0.000% Washington 207,305,518 67.016% 1,923,891	90.350% Idaho 102,031,124 32.984% 771,956	
10		Actual Annual Throughput Percent Book Depreciation Percent	01-01-2022 thru 12-31-2022 11-01-2023 thru 11-30-2023	100.000% System 309,336,642 100.000% 2,695,847 100.000%	0.000% Washington 207,305,518 67.016% 1,923,891 71.365%	90.350% Idaho 102,031,124 32.984% 771,956 28.635%	
10 11 12	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent	01-01-2022 thru 12-31-2022 11-01-2023 thru 11-30-2023 10-01-2023 thru 11-30-2023	100.000% System 309,336,642 100.000% 2,695,847 100.000% 857,862,392 100.000%	0.000% Washington 207,305,518 67.016% 1,923,891 71.365% 609,777,984 71.081%	90.350% Idaho 102,031,124 32.984% 771,956 28.635% 248,084,408 28.919%	
10 11 12	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA	01-01-2022 thru 12-31-2022 11-01-2023 thru 11-30-2023	100.000% System 309,336,642 100.000% 2,695,847 100.000% 857,862,392	0.000% Washington 207,305,518 67.016% 1,923,891 71.365%	90.350% Idaho 102,031,124 32.984% 771,956 28.635%	
10 11 12	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent	01-01-2022 thru 12-31-2022 11-01-2023 thru 11-30-2023 10-01-2023 thru 11-30-2023	System 309,336,642 100.000% 2,695,847 100.000% 857,862,392 100.000% 0 #DIV/0!	0.000% Washington 207,305,518 67.016% 1,923,891 71.365% 609,777,984 71.081% 0 #DIV/0!	90.350% Idaho 102,031,124 32.984% 771,956 28.635% 248,084,408 28.919% 0 #DIV/0!	
10 11 12	G-PLT	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA	01-01-2022 thru 12-31-2022 11-01-2023 thru 11-30-2023 10-01-2023 thru 11-30-2023	309,336,642 100.000% 2,695,847 100.000% 857,862,392 100.000%	0.000% Washington 207,305,518 67.016% 1,923,891 71.365% 609,777,984 71.081%	90.350% Idaho 102,031,124 32.984% 771,956 28.635% 248,084,408 28.919%	
10 11 12	G-PLT Input	Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA	01-01-2022 thru 12-31-2022 11-01-2023 thru 11-30-2023 10-01-2023 thru 11-30-2023	System 309,336,642 100.000% 2,695,847 100.000% 857,862,392 100.000% 0 #DIV/0!	0.000% Washington 207,305,518 67.016% 1,923,891 71.365% 609,777,984 71.081% 0 #DIV/0!	90.350% Idaho 102,031,124 32.984% 771,956 28.635% 248,084,408 28.919% 0 #DIV/0!	

Page 4 of 4 Print Date-Time: 2/8/2024 11:17 PM

	S OF OPER		Report ID:		AVI	ISTA UTILIT	TES					
		STATEMENT	G-OPS-1A									
		ovember 30, 2023										
		Averages Basis			SYSTEM *****			ASHINGTON ***			' IDAHO *******	
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DEVENIUE										
		REVENUES										
00	400000	SALES OF GAS: Residential										
99	480000											
99 99	4812XX 4813XX	Commercial - Firm & Interruptible Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue Unbilled Revenue										
99	499XXX		CTOMEDO									
		TOTAL SALES TO ULTIMATE CUS	STOMERS									
		OTHER OPERATING REVENUES:										
99	483XXX											
4	488000	Miscellaneous Service Revenues										
99	4893XX	Transportation Revenues										
99	493000	Rent from Gas Property										
99	495010	CCA Allowance Revenue										
99	493010	CCA Allowance Revenue Deferral										
4		Other Gas Revenues										
99	496100	Provision for Rate Refund										
99	496110	Provision for Rate Refund-Tax Refo	vrm									
33	490110	TOTAL OTHER OPERATING REVI										
		TOTAL GAS REVENUES	LINULU									
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805											
99	808XXX	Net Natural Gas Storage Transaction	ons									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Exp	enses									
99	813100	CCA Emission Expense										
99	407417	Regulatory Credits-CCA										
		TOTAL PRODUCTION EXPENSES	3									
		UNDERGROUND STORAGE EXPE	ENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment										
		TOTAL UNDERGROUND STORAG	SE OPER EXP									
	_											
G-DEPX		Depreciation Expense-Underground										
G-AMTX		Amortization Expense-Underground	l Storage									
G-OTX		Taxes Other Than FIT										
		TOTAL UG STORAGE DEPR/AMR	T/NON-FIT TAX									
		TOTAL LINIDED ODOLUS OTOS : 0	NE EVDEN:050									
		TOTAL UNDERGROUND STORAG	E EXPENSES									

Page 1 of 4 Print Date-Time: 2/8/2024 11:17 PM

	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

DISTRIBUTION EXPENSES:

Distribution Load Dispatching

Measuring & Reg Sta Exp-General

Measuring & Reg Sta Exp-Industrial Measuring & Reg Sta Exp-City Gate

Meter & House Regulator Expenses

Measuring & Reg Sta Exp-General

Measuring & Reg Sta Exp-Industrial

Measuring & Reg Sta Exp-City Gate

Depreciation Expense-Distribution

TOTAL DISTRIBUTION EXPENSES

TOTAL DISTRIBUTION OPERATING EXP

TOTAL DISTR DEPR/AMRT/NON-FIT TAXES

Customer Installation Expenses

Mains & Services Expenses

OPERATION 870000 Supervision & Engineering

Other Expenses

MAINTENANCE

Supervision & Engineering

Meters & House Regulators

Rents

Mains

Services

Other Equipment

Taxes Other Than FIT

871000

874000

875000

876000

877000

878000

879000

880000

881000

885000

887000

889000

890000

891000

892000

893000

894000

3

3

3

3

3

3

3

3

3

3

G-DEPX

G-OTX

AVISTA UTILITIES

*********** SYSTEM *********			****** W	ASHINGTON **	*****	**************************************			
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	

Page 2 of 4 Print Date-Time: 2/8/2024 11:17 PM

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2023	

Average of Monthly Averages Basis				*******	SYSTEM ******	*****	****** W	ASHINGTON *	*****	******	IDAHO *******	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	901000	CUSTOMER ACCOUNTS EXPENSES: Supervision										
2 2	902000	Meter Reading Expenses	•									
2	903	Customer Records & Collection Expenses Uncollectible Accounts	S									
2	905000	Misc Customer Accounts										
2	303000	TOTAL CUSTOMER ACCOUNTS EXPEN	NSES									
G-908 2 2	908XXX 909000 910000	CUSTOMER SERVICE & INFO EXPENSE Customer Assistance Expenses Advertising Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & INFO EX										
2 2 2	912000 913000 916000	SALES EXPENSES: Demonstrating & Selling Expenses Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES										
		ADMINISTRATIVE & GENERAL EXPENS	SES:									
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 4	928000 930000	Regulatory Commission Expenses Miscellaneous General Expenses										
4	931000	Rents										
4	935000	Maintenance of General Plant TOTAL ADMIN & GEN OPERATING EXP										

Page 3 of 4 Print Date-Time: 2/8/2024 11:17 PM

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 2023	

For Month	n Ended No	ovember 30, 2023										
Average of	of Monthly	Averages Basis		*********	SYSTEM ******	*****	********* W	/ASHINGTON **	*****	*********	IDAHO ********	******
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Plan										
G-AMTX		Amortization Expense - General Pla										
G-AMTX		Amortization Expense - Misc IT Inta	_									
G-AMTX		Amortization Expense-General Plan	t - 390200, 396									
99	407230	Tax Reform Amortization										
99	407302	Amortization WA Excess Natural Ga										
99	407305	Natural Gas Depreciation Study Def										
99	407306	Regulatory Debit - AMI Amortization										
99	407307	Regulatory Debit - Existing Meters I										
99	407311	Regulatory Debit - AFUDC Amortiza										
99	407314	Regulatory Debit - FISERVE Amorti	zation									
99	407319	AFUDC Equity DFIT Deferral										
99	407332	Existing Meters/ERTs Excess Depre	eciation Deferra									
99	407347	COVID-19 Deferred Costs										
99	407357	AMORT OF INTERVENOR FUND D	DEFER									
99	407381	Voluntary RNG Revenue Offset										
99	407407	Reg. Credits-Amortization Deprecia	tion Benefit									
99	407413	Reg Credits - Williams Outage										
99	407416	Reg. Credits-CCA B&O Tax	124									
99	407419	Amortization AFUDC Equity Tax Cre	eait									
99	407436	Regulatory Deferral - AMI										
99	407437	Depreciation Deferral										
99	407443	Regulatory Deferral - Reg. Fees										
99	407447	Regulatory Deferral - COVID-19	مانه م									
99	407452	Regulatory Deferral - Intervenor Fur	_									
99	407454	Regulatory Deferral - Pension Settle	ement Delenal									
99	407459	Insurance Balancing										
99 G-OTX	407493	Amortization Remand Residual										
G-OTA		Taxes Other Than FITA&G TOTAL A&G DEPR/AMRT/NON-FIT	TAVEC									
		TOTAL A&G DEPR/AWR I/NON-FII	IAXES									
		TOTAL ADMIN & GENERAL EXPE	NSES									
		TOTAL EXPENSES BEFORE FIT										
		NET OPERATING INCOME (LOSS)	BEFORE FIT									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME TA	λX									
G-FIT		AMORTIZED INVESTMENT TAX C	REDIT									
		GAS NET OPERATING INCOME (L	.OSS)									
			•									
ALLOCAT	TION RATION	OS:										
G-ALL	1	System Contract Demand			100.000%			68.040%			31.960%	
G-ALL	2	Number of Customers			100.000%			65.190%			34.810%	
G-ALL	3	Direct Distribution Operating Expens	se		100.000%			67.009%			32.991%	
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			71.746%			28.254%	
G-ALL		Actual Annual Throughput			100.000%			67.016%			32.984%	
G-ALL	99	Not Allocated			0.000%			0.000%			0.000%	

Page 4 of 4 Print Date-Time: 2/8/2024 11:17 PM

RESULTS	OF OPER	RATIONS	Report ID:		AVI	STA UTILI	ΓIES					
GAS ALLO	CATION	OF OTHER REVENUE	G-495-1A									
For Month	Ended No	ovember 30, 2023										
Average of	Monthly A	Averages Basis		********	SYSTEM *******	******	****** W	ASHINGTON ****	*****	*********	* IDAHO ******	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	3									
4	495028	Deferred Exchange Reservation										
4	495100	Entitlement Penalties										
4	495280	Other Gas Rev-Decoupling Mecha	nism									
99	495311	Contra Decoupling Deferral										
4	495328	Residential Decoupling Deferral										
4	495329	Amortization Res Decoupling Defe	rral									
4	495338	Non-Res Decoupling Deferred Rev	,									
4	495339	Amortization Non-Res Decoupling										
4	495600	Other Gas Revenue-DSM Lost Ma	rgin									
4	495680	Other Gas Revenue-Margin Reduc	tion									
4	495711	Other Gas Revenue-Glendale Syst	tem									
4	495780	Other Gas Revenue-PPP Recovery	y									
4	495900	Gas Customers-Other Gas Revenu	ies									
		TOTAL OTHER GAS REVENUES										
			•									

100.000%

0.000%

ALLOCATION RATIOS:

Jurisdictional 4-Factor Ratio

Not Allocated

G-ALL

G-ALL

71.746%

0.000%

28.254%

0.000%

		PERATIONS OF PURCHASED GAS COSTS	Report ID: G-804-1A		AV	ISTA UTILIT	ΓIES					
For Moi	nth Ende	d November 30, 2023										
Average	e of Mont	hly Averages Basis		*******	SYSTEM *****	*****	******** WA	ASHINGTON *	*****	******	IDAHO *******	*****
Ref/Basi	i: Accoun	t Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6 1	804001	Gas Purchases Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6		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 Booko	ut									
6	804711	Gas Costs - Offsystem Booko	ut Offset									
6	804730	Gas Costs - Intracompany LD	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals	3									
		TOTAL PURCHASED GAS C	OSTS									
ALLOC G-ALL	ATION R	ATIOS: System Contract Demand			100.000%			68.040%			31.960%	
- / LLL	•	Cyclem Contract Demand			100.00070			30.0-070			31.00070	

100.000%

0.000%

G-ALL

G-ALL

6

99

Actual Therms Purchased

Not Allocated

66.620%

0.000%

33.380%

0.000%

	SULTS OF OPERATIONS Report ID: AVISTA UTILITIES											
	CATION OF ACCOUNT 908	G-908-1A										
	onth Ended November 30, 2023 ge of Monthly Averages Basis		********	* SYSTEM *****	*****	********	ASHINGTON **	****	******	* IDAHO ******	*****	
	si:Account Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
101/200	Sin toodan Boompaon		2001	,ocatoa	1 0 1 4 1	2001	7 0 0 0 1 0 0	10101	2001	7004.04	- rotar	
2	908000 Customer Assistance Expense											
99	908600 Public Purpose Tariff Rider Expe	ense Offset										
99	908610 Limited Income Tax Refund Pro	gram										
99	908690 Schedule 91 Amortization include	led in Unbille										
99	908990 DSM Amortization											
	Total Account 908											
ALLOC	CATION RATIOS:											
G-ALL				100.000%			65.190%			34.810%		
G-ALL	_ 99 Not Allocated			0.000%			0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:	A'	VISTA UTILITIES	
INTEREST DEDUCTION FOR FITGAS NORTH	G-İNT-1A			
For Month Ended November 30, 2023				
Average of Monthly Averages Basis				
Ref/Basis Description		System	Washington	

Debt

- 1 Capital Structure Debt Ratio
- 2 Cost of DebtTotal 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



Idaho

Page 1 of 1 Print Date-Time: 2/8/2024 11:18 PM

FEDERAL IN For Month En	COME TAXESGAS ided November 30, 2023	A۱	/ISTA UTILITIES	
Ref/Basis	onthly Averages Basis Description	System	Washington	Idaho
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 G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & Amortization Schedule M Adjustments Taxable Net Operating Income			
	Tax Rate			
	Federal Income Tax			
G-DTE G-DTE 99 411	Deferred FIT Customer Tax Credit Amortization 400 Amortized Investment Tax Credit			

ALLOCATION RATIOS:

Total FIT/Deferred FIT & ITC

G-ALL 99 Not Allocated 0.000% 0.000% 0.000%

Page 1 of 1 Print Date-Time: 2/8/2024 11:18 PM

RESULTS OF OPERATIONS

GAS SCHEDULE M ADJUSTMENTS

For Month Ended November 30, 2023

Report ID:

G-SCM-1A

AVISTA UTILITIES

*********** SYSTEM ********** ****** WASHINGTON ******* Average of Monthly Averages Basis Ref/Basis Account Description Allocated Total Direct Allocated Allocated Direct Total Direct Total 997000 Book Depreciation & Amortization 997001 12 Contributions In Aid of Construction Injuries and Damages 12 997002 FAS106 Current Retiree Medical Accrual 12 997005 Deferred Gas Credit and Refunds 99 997010 12 997016 Redemption Expense Amortization 997018 DSM Tariff Rider 99 12 997020 FAS87 Current Pension Accrual 997027 Customer Uncollectibles 12 99 997031 **Decoupling Mechanism** 12 997032 Interest Rate Swaps 997035 12 Leases 12 997048 AFUDC 12 997049 Tax Depreciation 12 997055 Deferred Gas Exchange Amortization of Unbilled Revenue Add-Ins 99 997065 **Book Transportation Depreciation** 12 997080 **Deferred Compensation** 12 997081 Meal Disallowances 4 997082 Paid Time Off 12 997083 **Customer Uncollectibles** 12 997084 99 997098 Provision for Rate Refund 12 997101 Repairs 481 (a) WA Nat Gas Line Extension 99 997105 99 997107 MDM System 99 997108 Provision for Rate Refund-Tax Reform 99 997109 Tax Reform Amortization 997110 FISERVE 99 12 997111 Capitalized Transportation AFUDC Debt CWIP 12 997114 997115 AFUDC Equity DFIR Deferral 12 997118 Depreciation Study Deferral 12 997119 AFUDC Tax CPI 12 12 997120 Transportation Tax Disallowance Regulatory Fees 12 997122 12 997125 COVID-19 Prepaid Expenses 12 997126 CARES Act SS Deferral 12 997127 12 997128 Meters Expensed Mixed Service Costs (IDD#5) 12 997129 12 997138 Intervenor Funding 12 997139 Pension Settlement 12 997140 Insurance Balancing 12 997141 CCA 12 997143 Depreciation Rate Deferral 12 997144 Williams Pipeline Outage Sec 174 Research Costs 12 997145 **TOTAL SCHEDULE M ADJUSTMENTS ALLOCATION RATIOS:** G-ALL Contract System Demand 100.000% 68.040% 31.960% G-ALL 2 Number of Customers 100.000% 65.190% 34.810% **G-ALL** Jurisdictional 4-Factor Ratio 100.000% 71.746% 28.254% 4 **G-ALL** 6 **Actual Therms Purchased** 100.000% 33.380% 66.620% G-ALL 11 **Book Depreciation** 100.000% 28.635% 71.365% G-ALL 12 Net Gas Plant (before ADFIT) - AMA 100.000% 71.081% 28.919% G-ALL 99 Not Allocated 0.000% 0.000% 0.000%

		RATIONS ME TAX EXPENSEGAS	Report ID: G-DTE-1A	AVI	STA UTILITIES	
For Month	n Ended N	lovember 30, 2023				
Average of	of Monthly	Averages Basis				
Ref/Basis	Account	Description		System	Washington	Idaho
12 99		Deferred Federal Income Tax Exper Deferred Federal Income Tax Exp SUBTOTAL	se - Allocated			
12 99		Deferred Federal Income Tax Exper Deferred Federal Income Tax Exp SUBTOTAL	se - Allocated			
12 99		Deferred Federal Income Tax Exper Deferred Federal Income Tax Exp SUBTOTAL	se - Allocated			
		Total Deferred Federal Income Tax	x Expense			
99	411193	Customer Tax Credit Amortization SUBTOTAL				
ALLOCAT	ΓΙΟΝ RAT	TIOS:				

G-ALL

G-ALL

12

99

Not Allocated

Net Gas Plant (before ADFIT) - AMA

Page 1 of 1 Print Date-Time: 2/8/2024 11:18 PM

71.081%

0.000%

28.919%

0.000%

100.000%

0.000%

	OF OPE		Report ID:			Α\	/ISTA UTILITIES					
TAXES O	THER TH	AN FEDERAL INCOME TAX	G-OTX-1A									
For Month	n Ended No	ovember 30, 2023										
Average of	of Monthly	Averages Basis		****** S	YSTEM ********	****	******* WASI	HINGTON *****	****	*******	DAHO *******	****
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 & Lice	ense Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	al Tax									
99	408170	R&P Property Tax - Distribu	tion									
99	409100	State Income Tax										
99	411410	State Income Tax-ITC Defer	rred									
99	411420	State Income Tax-ITC Amor	rtization									
		TOTAL DISTRIBUTION TA	ΑX									
		ADMINISTRATIVE & GENER	RAL									
99	408115	Payroll Taxes										
		TOTAL A&G TAX										
		TOTAL TAXES OTHER THA	NI EIT									
		TOTAL TAKES OTHER THA	IN I ⁻ II									
	TION RATI											
G-ALL	1	System Contract Demand			100.000%			68.040%			31.960%	

RESULTS OF OPERATIONS Report ID:				AVISTA UTILITIES								
GAS UTILIT	TY PLANT		G-PLT-1A									
For Month E	Ended Nove	ember 30, 2023										
Average of	Monthly Av	erages Basis		********	SYSTEM ******	*****	****** W	ASHINGTON ***	*****	*******	* IDAHO *******	****
Ref/Basis	Account	Description	_	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (30300	0)									
4	3031XX	Misc Intangible IT Plant (303	1XX)									
		TOTAL INTANGIBLE PLAN	JT									
		UNDERGROUND STORAGE	E PLANT:									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme	ent									
1	355000	Measuring & Regulating Equ										
1	356000	Purification Equipment	•									
1	357000	Other Equipment										
		TOTAL UNDERGROUND ST	TORAGE PLAN									
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Eq	uip-General									
6	379000	Measuring & Reg Station Eq										
6	380000	Services										
6	381XXX	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installations	S									
6	385000	Industrial Measuring & Reg S										
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA	NT									
		GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements										
4	391XXX	Office Furniture & Equipmen	t									
4	392XXX	Transportation Equipment										
4	393000	Stores Equipment										
4	394000	Tools, Shop & Garage Equip	ment									
4	395XXX	Laboratory Equipment										
4	396XXX	Power Operated Equipment										
4	397XXX	Communications Equipment										
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										
						· · · · · · · · · · · · · · · · · · ·						

Page 1 of 2 Print Date-Time: 2/8/2024 11:18 PM

RESULTS (OF OPERA	TIONS	Report ID:			A۱	VISTA UTILITIE	ES				
GAS UTILI	TY PLANT		G-PLT-1A									
		ember 30, 2023										
		erages Basis			SYSTEM *****			ASHINGTON *			* IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	E									
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED D										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 3962 TOTAL ACCUMULATED A	31XX 200									
		TOTAL ACCUMULATED D	EPR/AMORT									
		NET GAS UTILITY PLANT b	efore DFIT									
12 4, 12 4 4 12	282900 282900 282919 283750 283850	ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (282) ADFIT - Common Plant (283) ADFIT - Common Plant (283) ADFIT - Gas portion of Bond TOTAL ACCUMULATED D	900 from C-DT 919 from C-DT 750 from C-DT Redemptions									
		NET GAS UTILITY PLANT										
ALLOCATION	ON RATIOS	3 :										
G-ALL	1	System Contract Demand			100.000%			68.040%			31.960%	
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			71.746%			28.254%	
G-ALL	6	Actual Therms Purchased			100.000%			66.620%			33.380%	
G-ALL	12	Net Gas Plant (before ADFIT) - AMA		100.000%			71.081%			28.919%	

Page 2 of 2 Print Date-Time: 2/8/2024 11:18 PM

RESULT	S OF OF	PERATIONS	Report ID:			Α	VISTA UTILITII	≣S				
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-1A									
For Mont	h Ended	November 30, 2023										
Average	of Month	ly Averages Basis		********	SYSTEM *******	*****	****** W	ASHINGTON ****	*****	*******	*** IDAHO ******	****
Ref/Basis	Account	Description		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		Regulatory Asset - AFUDC										
4		Accumulated Amortization - AFUDO										
1	117100	Gas Stored - Recoverable Base Ga	as									
1	164100	Gas InventoryJackson Prairie										
1		Gas InventoryClay Basin										
99	182331	Regulatory Asset-Deferred Pre-AM	I Meters/ERTs									
99	182337	Regulatory Asset-Deferred AMI Co	sts									
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-Non	plant Excess									
99	182302	WA Excess Nat Gas Line Extensio	n									
99	283302	ADFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENTS										
		NET RATE BASE										
ALLOCA	TION DA	.TI∩9·										
G-ALL	1	System Contract Demand			100.000%			68.040%			31.960%	
G-ALL G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			71.746%			28.254%	
G-ALL	99	Not Allocated			0.000%			0.000%			0.000%	
O / LL	55	140t / Modulod			0.00070			0.00070			0.00070	

RESULTS OF OPERATIONS		Report ID:	7		AVISTA UTILITIE	ES
GAS-NORTH DEPRECIATION E	XPENSE	G-DEPX-1A				
For Month Ended November 30,	2023					
Average of Monthly Averages Ba	sis]			
		Assigned or	Assigned or	Assigned or		
	System	Allocated	Allocated	Allocated	****** G	AS-N
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct	All
Electric Production						
Steam (ED-AN)						
Steam (ED-ID)						
Steam (ED-WA)						
Hydro (ED-AN)						
Other (ED-AN)						
Total Electric Production						
Electric Transmission						
ED-AN						

Electric

70.112%

0.000%

77.144%

Gas-North

20.708%

69.035%

22.856%

Gas-South

9.180%

30.965%

0.000%

Service -

8

Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor

			Assigned or	Assigned or	Assigned or									
		System	Allocated	Allocated	Allocated		******** GAS-NORTH ******** ******** WASHINGTON ********			******* IDAHO ******				
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Pro														
	Steam (ED-AN)													
	Steam (ED-ID)													
	Steam (ED-WA)													
	Hydro (ED-AN)													
Total Floctri	Other (ED-AN) ic Production													
i Otal Liectii	ic Froduction													
Electric Tran	nemiesion													
Licotilo IIai	ED-AN													
	ED-ID													
	ED-WA													
Total Electri	ic Transmission													
Electric Dist	tribution													
	ED-AN													
	ED-ID													
	ED-WA													
Total Electri	ic Distribution													
Gas Underg	round Storage													
1	GD-AN													
	GD-OR													
Total Gas U	nderground Storag													
. 5: 4 !!														
Gas Distribu														
6	GD-AN													
	GD-ID													
	GD-WA GD-OR													
Total Gas Di														
Total Gas Di	ion iounon													
General Plan	nt													
	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													
Total Genera	GD-OR													
i otal Genera	ai i iaiit													
Total Denre	ciation Expense													
. J.a. 20pi 0	- Apolloo													
Allocation R	Ratios:													
Comile			□la atui	O a a Marid	0 0		looda dia Gasa			\			1.1.1.	

Jurisdiction -

System Contract Demand

Actual Therms Purchased

Jurisdictional 4-Factor Ratio

Page 1 of 1 Print Date-Time: 2/8/2024 11:18 PM

Idaho

31.960%

28.254%

33.380%

Washington

68.040%

71.746%

66.620%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

	0.004.000	Assigned or	Assigned or	Assigned or	****	NAO NODE		******	ACUNOTON *	· • • • • • • • • • • • • • • • • • • •	***		
Ref/Basis	System Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	AS-NORTH Allocated		Direct	ASHINGTON * Allocated	Total	Direct	* IDAHO ******* Allocated	Total
Production/Transmission	Total	to Liectific	to Gas-North	to Gas-South	Direct	Allocated	i iotai	Direct	Allocated	Iotai	Direct	Allocated	Total
	D-AN												
Misc Intangible Plt (303000) ED													
Total Production/Transmission													
Distribution													
` ,	D-WA												
Misc Intangible Plt (303000) ED	D-WA												
Total Distribution													
General Plant - 303000													
	D-AA												
•	D-AN												
·	D-ID												
	D-WA												
	D-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant - 3031XX													
·	D-AA												
·	D-AN												
,	D-ID D-WA												
·	D-AN												
	D-ID												
	D-WA												
	D-AA												
	D-AN												
GI	D-OR												
Total Miscellaneous IT Intangible Plant - 30	031XX												
Gas Underground Storage													
	D-AN												
Total Gas Underground Storage													
Canaral Blant 200200 206200													
General Plant - 390200, 396200	D-AA												
·	D-AN												
	D-OR												
Total General Plant- 390200, 396200													
,													
Total Amortization Expense													
Allocation Ratios:													
Service -		Electric		Gas-South		urisdiction			Washington			Idaho	
7 Elec/Gas North/Oregon 4-Fact	or	70.112%		9.180%		1	System Contra		68.040%			31.960%	
8 Gas North/Oregon 4-Factor		0.000%		30.965%		4	Jurisdictional 4	actor Rati	71.746%			28.254%	
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%									

Page 1 of 1 Print Date-Time: 2/8/2024 11:18 PM

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

Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor

8

70.112%

0.000%

77.144%

20.708%

69.035%

22.856%

9.180%

30.965%

0.000%

AVISTA UTILITIES

Average or	Monthly Averages basis													
			signed or	Assigned or	Assigned or									
		-	located	Allocated	Allocated		AS-NORTH ******			ASHINGTON ***			** IDAHO ******	
Ref/Basis		Total to	Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Pro	roduction													
	Steam (ED-AN)													
	Steam (ED-ID)													
	Steam (ED-WA)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Float														
i otal Elect	tric Production													
l														
Electric I ra	ransmission													
	ED-AN													
	ED-ID													
	ED-WA													
Total Elect	tric Transmission													
Electric Dis	istribution													
	ED-AN													
	ED-ID													
	ED-WA													
Total Flect	tric Distribution													
Total Liect	the Distribution													
Coolindor	rana una Stanana													
	rground Storage													
1	GD-AN													
	GD-OR													
Total Gas l	Underground Storag													
Gas Distrib	bution													
6	GD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total Gas I	Distribution													
TOTAL GAS L	Distribution													
General Pla	lont													
General Pia														
	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-WA													
Total Gene														
i Otal Gelle	ciai Fiaiil													
Total Accu	umulated Depreciation													
Allocation					.									
Service -			Electric		Gas-South	Ju	risdiction -	_		Washington			Idaho	
7	Flac/Gas North/Orago	n 4-Eactor	70 112%	20 708%	0.180%		1 Syston	m Contract Dem	and	68 N/N%			31 060%	

Page 1 of 1 Print Date-Time: 2/8/2024 11:19 PM

31.960%

28.254%

33.380%

68.040%

71.746%

66.620%

System Contract Demand

Actual Therms Purchased

Jurisdictional 4-Factor Ratio

			1							
RESULTS OF OPERATIONS		Report ID:			AVISTA UTILITIES					
GAS-NORTH ACCUMULATED AMORTIZATI	ON	G-AAMT-1A								
For Month Ended November 30, 2023										
Average of Monthly Averages Basis]							
		Assigned or						distributed at the state of the		
	System	Allocated	Allocated	Allocated	******** GAS-NORTH ******		ASHINGTON ******		*** IDAHO ******	
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total Direct	Allocated	Total Direct	Allocated	Total
Production/Transmission										
Franchises (302000) ED-A										
Misc Intangible Plt (303000 ED-A	AN .									
Total Production/Transmission										
Distribution										
Franchises (302000) ED-V	VA									
Misc Intangible Plt (303000 ED-V										
Total Distribution										
Total Distribution										
Conoral Plant 202000										
General Plant - 303000										
7,4 CD- <i>f</i>										
9,4 CD-/										
GD-I										
GD-\										
GD-0	OR									
Total General Plant - 303000										
Miscellaneous IT Intangible Plant - 3031XX										
7,4 CD- <i>A</i>	AA									
9,4 CD- <i>A</i>	AN									
9 CD-I	D									
9 CD-V										
ED-A										
ED-II										
ED-V										
8,4 GD-A										
4 GD- <i>I</i>										
GD-(
Total Miscellaneous IT Intangible Plant - 30										
Total Miscellaneous II ilitaligible Flant - 30	317									
Cas Underground Stevens										
Gas Underground Storage										
1 GD-/	AN									
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4 CD-A										
9 CD-I										
9 CD-V	VA									
4 ED-A	N N									
ED-V	VA									
GD-\	VA									
GD-0	OR									
Total General Plant - 390200, 396200										
•										
Total Accumulated Amortization										
Allocation Ratios:										
		Electric	Coo Nowth	Coo Court	Jurisdiction -		Machinatan		Idoho	
Service -		Electric				on Contract Description	Washington		Idaho	
7 Elec/Gas North/Oregon 4-Factor		70.112%			-	em Contract Demand	68.040%		31.960%	
8 Gas North/Oregon 4-Factor		0.000%				dictional 4-Factor Ratio	71.746%		28.254%	
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%	o .					

Print Date-Time: 2/8/2024 11:19 PM

	LTS OF OPERATIONS	Report ID:		A	VISTA UTILITIES								
	ION GENERAL PLANT onth Ended November 30, 2023	C-GPL-1A		G	as-North Copy								
	ge of Monthly Averages Basis			Ů.	аз-попп сору								
	, ,		*********	***** ELECTRIC	> ************************************	*****	********	***** GAS NOR	TH ********	******	****** OR	EGON GAS *****	******
Ref/Bas	sis 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												
3	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	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												
3	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	391XXX Office Furniture & Equipmen	nt											
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												
	TOTAL ACCOUNT												
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
^													

CD-WA / ID / AN TOTAL ACCOUNT

9

Page 1 of 3 Print Date-Time: 2/8/2024 11:19 PM

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

Gas-North Copy

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

Page 2 of 3 Print Date-Time: 2/8/2024 11:19 PM

		PERATIONS	Report ID:		A	/ISTA UTILITIES	3							
For Mon	ith Ended	ERAL PLANT d November 30, 2023 hly Averages Basis	C-GPL-1A		G	as-North Copy								
Ref/Basis	Accoun	t Description	Total	**************************************	Direct-ID	2 ************************************	******* Total	**************************************	****** GAS NOR Direct-ID	TH ************************************	******** Total	************* OR Direct-OR	EGON GAS ***** Allocated	************ Total
99 99 99 8 7 9	396XXX	C Power Operated Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN												
99 99 99 8 7 9	397XX	TOTAL ACCOUNT Communication Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	398000	Miscellaneous Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA/ ID / AN TOTAL ACCOUNT												
ALLOCA G-ALL G-ALL G-ALL	ATION R. 7 8 9	TOTAL GENERAL PLANT ATIOS: Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor	tor	100.000% 100.000% 100.000%		70.112% 0.000% 77.144%				20.708% 69.035% 22.856%				9.180% 30.965% 0.000%

0.000%

0.000%

G-ALL

99

Not Allocated

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

Gas-North Copy

Average of Monthly Averages Basis														
				*****	** ELECTRIC **	********	* *	********	** GAS NORTH	*******	*****	****** OR	EGON GAS******	****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
INGI/Dasis	Account	Description	Total	DIIECTANA	Directio	Allocated	Total	DIIGGETVVA	Direction	Allocated	Total	Direct-Oix	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												
3														
		TOTAL ACCOUNT												
	303100	Misc Intangible PlantMai												
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												
9														
		TOTAL ACCOUNT												
	30310X	Misc Intangible PlantTerr												
99		ED-WA / ID / AN												
		GD-WA / ID / AN												
99														
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
3														
		TOTAL ACCOUNT												
	303110	Misc Intangible PlantPC												
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												
		TOTAL ACCOUNT												
		1017/27/0000111												
	303115	Misc Intangible PlantPC												
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												
		TOTAL ACCOUNT												
		·												

Page 1 of 2 Print Date-Time: 2/8/2024 11:19 PM

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Average or i	VIOLITIIY AV	erages basis											
					*********				********			EGON GAS*****	
Ref/Basis	Account	Description Total	al Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 8	303120	Misc Intangible PlantSoft ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											
99 99 99 8 7 9	303121	Misc Intangible PlantAMI ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											
99 99 99 8 7 9	30313X	Misc Intangible PlantTerr ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											
ALLOCATIC G-ALL G-ALL G-ALL G-ALL	ON RATIOS 7 8 9 99	S: Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor Not Allocated	100.000% 100.000% 100.000% 0.000%		70.112% 0.000% 77.144% 0.000%				20.708% 69.035% 22.856% 0.000%				9.180% 30.965% 0.000% 0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended November 30, 2023	
Average of Monthly Averages Basis	
Ref/Basis Account Description	

Gas-North Copy

Ref/Basis Account Description	Total	Electric	Gas North	Oregon Gas
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ADFIT - Common Plant (For Report APL)

- 7 282900 CD-AA
- 282900 GD-AA 8
- 282900 CD-WA/ID/AN
- 7 282919 CD-AA
- 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%

Page 1 of 1 Print Date-Time: 2/8/2024 11:19 PM

RESULTS OF OPERATIONS Report ID: COMMON WORKING CAPITAL C-WKC-1A				ļ	AVISTA UTIL	ITIES					
For Mor	nth Ended November 30, 2023	Gas-North Copy									
Average	e of Monthly Averages Basis		」 ************************************	YSTEM *	*****	***	***** ELECTRIC	****	l **** GAS NOF	РТН *****	*GAS SOUTH*
Ref/Basi	isAccount Description		Washington	Idaho	Oregon	Total	Washington		Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Cols	strip									
1	151210 Fuel Stock Hog Ffue										
7/4	154100 Plant Materials & Op										
1	154300 Plant Materials & Op										
1	154400 Plant Materials & Op										
7/4	154500 Supply Chain Receiv										
7/4	154550 Supply Chain Average	ge Cost Variance									
7/4	154560 Supply Chain Invoice	Price Variance									
99	163998 Common Working C	apital									
99	163999 Investor-Supplied W	orking Capital									
	TOTAL										
								Idaho			
	ALLOCATION RATIOS:			Electric	Gas-North	Gas-South		Electric		Idaho Gas	Oregon Gas
	7/4 Jur Rollu 99 Not Alloo	p/Jurisdictional 4-Fac ated	tor Ratios 7	70.112%	20.708%	9.180%		33.057%		28.254%	100.000%