| RESULTS OF | F OPERATIONS | Report ID: |] A | AVISTA UTILITIES | | | | |
|---------------|--------------------------------------|-------------|--------|------------------|-------|--|--|--|
| GAS RATE C | OF RETURN | G-ROR-1A | | | | | | |
| For Month En | nded October 31, 2022 | | | | | | | |
| Average of M | lonthly Averages Basis | | | | | | | |
| Ref/Basis Acc | count Description | | System | Washington | Idaho | | | |
| G-OPS | Gas Net Operating Income (Loss) | | | | | | | |
| | Adjustments | Adjustments | | | | | | |
| | Adjusted Gas Net Operating Income (L | _oss) | | | | | | |
| 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.

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| GAS ALLOCATION PERCENTAGES | G-ALL-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-------|--|---------------------|--------|------------|-------|
| 1 | Input | System Contract Demand | | | | |
| 2 | Input | Number of Customers Percent | | | | |
| 3 | G-OPS | Direct Distribution Operating Expense Percent | | | | |
| | Input | Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage | | | | |
| | | Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage | | | | |
| | | Total Number of Customers Percentage | | | | |
| | | Total Direct Plant Percentage | | | | |
| 4 | | Total Four Factor Allocators Percent | | | | |
| 6 | Input | Actual Therms Purchased Percent | | | | |

| RESULTS OF OF | | Report ID: | AVISTA UTILITIES |
|------------------|---|------------|------------------|
| | ON PERCENTAGES | G-ALL-1A | |
| | October 31, 2022 | | |
| Average of Month | nly Averages Basis | | |
| Input | Elec/Gas North/Oregon 4-Factor | | |
| | Direct O & M Accts 500 - 894 | | |
| | Direct O & M Accts 901 - 935 | | |
| | Direct O & M Accts 901 - 905 Utility 9 Only | | |
| | Adjustments | | |
| | Total | | |
| | Percentage | | |
| | Direct Labor Accts 500 - 894 | | |
| | Direct Labor Accts 901 - 935 | | |
| | Direct Labor Accts 901 - 905 Utility 9 Only | | |
| | Total | | |
| | Percentage | | |
| | Number of Customers at | | |
| | Percentage | | |
| | Net Direct Plant | | |
| | Percentage | | |
| | Total Percentages | | |
| 7 | Average (CD AA) | | |

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| GAS ALLOCATION PERCENTAGES | G-ALL-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

Input Gas North/Oregon 4-Factor

Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935

Direct O & M Accts 901 - 905 Utility 9 Only

Total Percentage

> Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935

Direct Labor Accts 901 - 905 Utility 9 Only

Total Percentage

Number of Customers at

Percentage

Net Direct Plant Percentage

Total Percentages Average (GD AA)



| GAS ALLOCATION PERCENTAGES For Month Ended October 31, 2022 Average of Monthly Averages Basis Input Electica North 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 580 - 894 Direct Labor Accts 580 - 894 Direct Labor Accts 580 - 894 Direct Labor Accts 590 - 935 Adjustments Total Percentage Number of Customers at Percentage Number of Customers at Percentage Net Direct Plant Percentage Net Direct Plant Percentage Net Direct Plant Percentage Average (CD ANIDWA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Book Depreciation Percent Percent Book Depreciation Percent Percent Percent Percent Percent Percent Actual Annual Throughput Percent Percent Percent Actual Annual Throughput Percent Percent Percent Percent Percent Percent Percent Percent Net Gas Plant (before ADFIT) - AMA Percent Percent Net Gas General Plant - AMA Percent Percent Net Allocated Schedule M's - AMA Percent Percent Net Allocated Schedule M's - AMA Percent | | S OF OPER | | Report ID: | AVISTA UTILITIES |
|---|-----|-----------|------------------------------------|------------|------------------|
| Input Elec/Gas North 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 580 - 894 Direct D & M Accts 580 - 894 Direct D & M Accts 590 - 935 Adjustments | | | | G-ALL-1A | |
| Input Elec/Gas North A-Factor Direct 0 & M Accts 580 - 894 Direct 0 & M Accts 580 - 894 Direct 0 & M Accts 580 - 894 Direct 1 & M Accts 580 - 894 Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Number of Customers at Percentage Total Percentage Net Direct Plant Percentages Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Percent Percent Robok Depreciation Percent 10 Robok Sepreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | | | | | |
| Direct O & M Accts 800 - 894 Direct O & M Accts 901 - 935 Adjustments Total Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 580 - 894 Direct Labor Accts 590 - 894 Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Average (CD ANVID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Percent Percent Percent Net Gas Plant (before ADFIT) - AMA Percent Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | | | Averages Basis | | |
| Direct Q & M Accts 901 - 935 Adjustments Total Percentage Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Net Direct Plant Percentage Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent 10 Actual Annual Throughput Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Net Allocated Schedule M's - AMA Percent | ! | Input | | | |
| Adjustments Total Percentage Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Net Direct Plant Percentage Nat Direct Plant Percentage Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Book Depreciation Percent Ref Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Net Allocated Schedule M's - AMA Percent Net Allocated Schedule M's - AMA Percent | | | | | |
| Total Percentage Direct Labor Accts 901 - 935 Total Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Net Direct Plant Percentage Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas Ceneral Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Net Allocated Schedule M's - AMA Percent | | | | | |
| Direct Labor Accts 590 - 894 Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Not Direct Plant Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Percent Book Depreciation Percent South Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Net Allocated Schedule M's - AMA Percent | | | Adjustments | | |
| Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Average (CD AIVID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Net Allocated Schedule M's - AMA Percent | | | | | |
| Direct Labor Accts 901 - 935 Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentage Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Net Allocated Schedule M's - AMA Percent | | | Percentage | | |
| Total Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % 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 Percent Net Allocated Schedule M's - AMA Percent | | | | | |
| Percentage Number of Customers at Percentage Net Direct Plant Percentage Total Percentage Total Percentage Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % Actual Annual Throughput Percent Book Depreciation Percent Percent Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Net Allocated Schedule M's - AMA Percent | | | Direct Labor Accts 901 - 935 | | |
| Number of Customers at Percentage Net Direct Plant Percentage Total Percentages Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % 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 Percent Net Allocated Schedule M's - AMA Percent | | | Total | | |
| Percentage Net Direct Plant Percentage Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % 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 Percent Net Allocated Schedule M's - AMA Percent | | | Percentage | | |
| Net Direct Plant Percentage Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % 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 Percent Net Allocated Schedule M's - AMA Percent | | | Number of Customers at | | |
| Percentage Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % 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 Percent | | | Percentage | | |
| Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % 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 Percent Net Allocated Schedule M's - AMA Percent | | | Net Direct Plant | | |
| Total Percentages Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % 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 Percent Net Allocated Schedule M's - AMA Percent | | | Percentage | | |
| 9 Average (CD AN/ID/WA) JP Gas North/Oregon JP Factor % 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 Percent | | | Total Percentages | | |
| Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent Of Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | 9 | | Average (CD AN/ID/WA) | | |
| Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent G-PLT Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | JP | | Gas North/Oregon JP Factor % | | |
| Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent G-PLT Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | | | | | |
| Book Depreciation Percent Net Gas Plant (before ADFIT) - AMA Percent G-PLT Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | | | Actual Annual Throughput | | |
| Net Gas Plant (before ADFIT) - AMA Percent G-PLT Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | 10 | | Percent | | |
| Net Gas Plant (before ADFIT) - AMA Percent G-PLT Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | | | Rook Depreciation | | |
| Net Gas Plant (before ADFIT) - AMA Percent Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent | 11 | | | | |
| G-PLT Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Percent | 11 | | reiceill | | |
| G-PLT Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Percent | | | Net Gas Plant (hefore ADEIT) - AMA | | |
| G-PLT Net Gas General Plant - AMA Percent Net Allocated Schedule M's - AMA Percent Percent | 12 | | | | |
| Net Allocated Schedule M's - AMA Percent Percent | 14 | | i Giodiit | | |
| Net Allocated Schedule M's - AMA Percent Percent | | C-DI T | Not Gas General Plant - AMA | | |
| Net Allocated Schedule M's - AMA Percent | 13 | G-PLI | | | |
| 14 Percent | 13 | | reiceill | | |
| 14 Percent | | | Not Allocated Schodulo Mis. AMA | | |
| | 1.1 | | | | |
| 99 Input Not Allocated | 14 | | FEICEIIL | | |
| | 99 | Input | Not Allocated | | |
| | | | | | |
| | | | | | |

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| GAS OPERATING STATEMENT | G-OPS-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

| | | ctober 31, 2022 | G-0P3-1A | | | | | | | | | |
|------------|---------|---|----------|---------|-----------------|-------|----------|----------------|-------|--------|----------------|-------|
| | | Averages Basis | | ******* | ** SYSTEM ***** | ***** | ******** | VASHINGTON *** | ***** | ****** | * IDAHO ****** | ***** |
| | | Description | <u> </u> | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| INCI/Dasis | Account | Description | | Direct | Allocated | TOtal | Dilect | Allocated | Total | Direct | Allocated | Total |
| | | REVENUES | | | | | | | | | | |
| | | SALES OF GAS: | | | | | | | | | | |
| 99 | 480000 | Residential | | | | | | | | | | |
| 99 | | Commercial - Firm & Interruptible | | | | | | | | | | |
| 99 | | Industrial-Firm | | | | | | | | | | |
| 99 | 481400 | Interruptible | | | | | | | | | | |
| 99 | 484000 | Interruptible Interdepartmental Revenue | | | | | | | | | | |
| 99 | | Unbilled Revenue | | | | | | | | | | |
| 99 | 499/// | TOTAL SALES TO ULTIMATE CUS | CTOME | | | | | | | | | |
| | | TOTAL SALES TO ULTIMATE COS | STOME | | | | | | | | | |
| | | OTHER OPERATING REVENUES | | | | | | | | | | |
| 99 | 483XXX | Sales for Resale | • | | | | | | | | | |
| 4 | 488000 | Miscellaneous Service Revenues | | | | | | | | | | |
| 99 | | Transportation Revenues | | | | | | | | | | |
| 99 | 493000 | Rent from Gas Property | | | | | | | | | | |
| 4 | | Other Gas Revenues | | | | | | | | | | |
| 99 | 496100 | Provision for Rate Refund | | | | | | | | | | |
| 99 | 496110 | Provision for Rate Refund-Tax Refo | orm | | | | | | | | | |
| 00 | 100110 | TOTAL OTHER OPERATING REV | | | | | | | | | | |
| | | TOTAL GAS REVENUES | 2.1020 | | | | | | | | | |
| | | TOTAL GARANCE VERTOLO | | | | | | | | | | |
| | | PRODUCTION EXPENSES: | | | | | | | | | | |
| G-804 | 804/805 | City Gate Purchases | | | | | | | | | | |
| 99 | | 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 | | | | | | | | | |
| | | TOTAL PRODUCTION EXPENSES | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | UNDERGROUND STORAGE EXP | ENSES: | | | | | | | | | |
| 1 | 814000 | Supervision & Engineering | | | | | | | | | | |
| 1 | 824000 | Other Expenses | | | | | | | | | | |
| 1 | 837000 | Other Equipment | | | | | | | | | | |
| | | TOTAL UNDERGROUND STORAG | GE OPE | | | | | | | | | |
| 0.050 | | B E | 1.04 | | | | | | | | | |
| G-DEPX | | Depreciation Expense-Underground | | | | | | | | | | |
| G-AMTX | | Amortization Expense-Underground | Storag | | | | | | | | | |
| G-OTX | | Taxes Other Than FIT | T/NIONI | | | | | | | | | |
| | | TOTAL UG STORAGE DEPR/AMR | I/NON- | | | | | | | | | |
| | | TOTAL UNDERGROUND STORAG | SE EVD | | | | | | | | | |
| | | TOTAL UNDERGROUND STORAG | JE EAP | | | | | | | | | |
| | | | | | | | | | | | | |

| | S OF OPE | | Report ID: | | AV | ISTA UTILI | TIES | | | | | |
|----------|-----------|---|------------|--------|----------------|------------|--------|--------------|-------|--------|------------------|------|
| GAS OP | ERATING: | STATEMENT | G-OPS-1A | | | | | | | | | |
| | | ctober 31, 2022 | | | | | | | | | | |
| | | Averages Basis | | | * SYSTEM ***** | | | ASHINGTON ** | | | ' IDAHO ******** | |
| Ref/Basi | s Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Tota |
| | | DISTRIBUTION EXPENSES: | | | | | | | | | | |
| | | OPERATION | | | | | | | | | | |
| 3 | 870000 | Supervision & Engineering | | | | | | | | | | |
| 3 | 871000 | Distribution Load Dispatching | | | | | | | | | | |
| 3 | 874000 | Mains & Services Expenses | | | | | | | | | | |
| 3 | 875000 | Measuring & Reg Sta Exp-General | | | | | | | | | | |
| 3 | 876000 | Measuring & Reg Sta Exp-General Measuring & Reg Sta Exp-Industria | ı | | | | | | | | | |
| 3 | 877000 | Measuring & Reg Sta Exp-litudstria | | | | | | | | | | |
| 3 | 878000 | Meter & House Regulator Expenses | | | | | | | | | | |
| 3 | 879000 | Customer Installation Expenses | , | | | | | | | | | |
| 3 | 880000 | Other Expenses | | | | | | | | | | |
| 3 | 881000 | Rents | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | MAINTENANCE | | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | | | | | | | | | | |
| 3 | 887000 | Mains | | | | | | | | | | |
| 3 | 889000 | Measuring & Reg Sta Exp-General | | | | | | | | | | |
| 3 | 890000 | Measuring & Reg Sta Exp-Industria | | | | | | | | | | |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | 9 | | | | | | | | | |
| 3 | 892000 | Services | | | | | | | | | | |
| 3 | 893000 | Meters & House Regulators | | | | | | | | | | |
| 3 | 894000 | Other Equipment | | | | | | | | | | |
| | | TOTAL DISTRIBUTION OPERATION | NG EXP | | | | | | | | | |
| G-DEP | < | Depreciation Expense-Distribution | | | | | | | | | | |
| G-OTX | | Taxes Other Than FIT | | | | | | | | | | |
| | | TOTAL DISTR DEPR/AMRT/NON- | FIT TAXES | | | | | | | | | |
| | | TOTAL DISTRIBUTION EXPENSE | S | | | | | | | | | |

| GAS OPERATING STATEMENT G-OPS-1A For Month Fended October 31, 2022 Average Basis Averages Basis SySTEM | | S OF OPE | | Report ID: | | AV | ISTA UTILI | TIES | | | | | |
|--|----------|-----------|----------------------------------|------------|--------|--------------|------------|--------|-----------|-------|--------|----------------|-------|
| Average S Monthly Averages Basis Dark SYSTEM SysteM | | | | G-OPS-1A | | | | | | | | | |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | | | |
| CUSTOMER ACCOUNTS EXPENSES: 2 | | | | | | SYSTEM ***** | | | | | | * IDAHO ****** | ***** |
| 2 901000 Supervision 2 902000 Meter Reading Expenses 2 903XXX Customer Records & Collection Expenses 2 904000 Uncollectible Accounts 3 Misc Customer Accounts 4 CUSTOMER SERVICE & INFO EXPENSES 5 CUSTOMER SERVICE & INFO EXPENSES 6 908000 Advertising 2 910000 Misc Customer Service & Info Exp 3 Nisc Customer Service & Info Exp 4 912000 Demonstrating & Selling Expenses 4 912000 Advertising 9 Miscellaneous Sales Expenses 10 Miscellaneous Services Employed 10 924000 10 Office Supplies & Expenses 10 Property Insurance Premium 10 925000 10 Miscellaneous General Expenses | Ref/Basi | s Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 901000 Supervision 2 902000 Meter Reading Expenses 2 903XXX Customer Records & Collection Expenses 2 904000 Uncollectible Accounts 3 Misc Customer Accounts 4 CUSTOMER SERVICE & INFO EXPENSES 5 CUSTOMER SERVICE & INFO EXPENSES 6 908000 Advertising 2 910000 Misc Customer Service & Info Exp 3 Nisc Customer Service & Info Exp 4 912000 Demonstrating & Selling Expenses 4 912000 Advertising 9 Miscellaneous Sales Expenses 10 Miscellaneous Services Employed 10 924000 10 Office Supplies & Expenses 10 Property Insurance Premium 10 925000 10 Miscellaneous General Expenses | | | | | | | | | | | | | |
| 2 902000 Meter Reading Expenses 2 9034000 Uncollectible Accounts 2 904000 Uncollectible Accounts TOTAL CUSTOMER ACCOUNTS EXPENSES CUSTOMER SERVICE & INFO EXPENSES: CUSTOMER SERVICE & INFO EXPENSES: Quadratising Customer Assistance Expenses 2 910000 Advertising 3 Misc Customer Service & Info Exp 4 912000 Demonstrating & Selling Expenses 2 913000 Advertising 3 916000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: 4 920000 Salaries 4 921000 Ottice Supplies & Expenses 4 921000 Ottice Supplies & Expenses 4 922000 Admin. Expenses Transferred · Credit 4 923000 Customer Resolution Expenses 4 923000 Miscellaneous General Expenses 4 923000 Miscellaneous General Expenses | | | | SES: | | | | | | | | | |
| 2 904000 Uncollectible Accounts 2 905000 Misc Customer Accounts OF-908 908XXX Customer Accounts G-908 908XXX Customer Assistance Expenses 2 909000 Advertising 2 91000 Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & INFO EXP SALES EXPENSES: Demonstrating & Selling Expenses 2 913000 Advertising 3 Miscellaneous Sales Expenses TOTAL SALES EXPENSES: ADMINISTRATIVE & GENERAL EXPENSES: 4 920000 Salaries 4 921000 Outside Services Employed 4 922000 Admin. Expenses Transferred - Credit 4 922000 Admin. Expenses Transferred - Credit 4 922000 Property Insurance Premium 925000 Property Insurance Premium 926000 Property Insurance Premium 931000 Miscellaneous General Expenses 4 930000 Miscellaneous General Expenses | | | | | | | | | | | | | |
| 2 904000 Uncollectible Accounts | | | | | | | | | | | | | |
| 2 905000 Misc Customer Accounts | | | | penses | | | | | | | | | |
| ### TOTAL CUSTOMER ACCOUNTS EXPENSES CUSTOMER SERVICE & INFO EXPENSES: 2 909000 Advertising 2 91000 Misc Customer Assistance Expenses TOTAL CUSTOMER SERVICE & InFO EXP SALES EXPENSES: 2 912000 Demonstrating & Selling Expenses 2 913000 Advertising 2 916000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES: ADMINISTRATIVE & GENERAL EXPENSES: ADMINISTRATIVE & GENERAL EXPENSES: 4 92000 Salaries 4 921000 Office Supplies & Expenses 4 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 4 922000 Expenses Transferred - Credit 5 925XXX Injuries and Damages 4 925XXX Employee Pensions and Benefits 5 25XXX Employee Pensions and Benefits 6 926XXX Employee Pensions and Benefits 7 92000 Miscellaneous General Expenses 8 93000 Miscellaneous General Expenses 9 935000 Mintenance of General Plant | 2 | 904000 | Uncollectible Accounts | | | | | | | | | | |
| CUSTOMER SERVICE & INFO EXPENSES: G-908 908XXX Customer Assistance Expenses 2 990000 Advertising 2 910000 Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & INFO EXP SALES EXPENSES: Demonstrating & Selling Expenses 4 913000 Advertising ADMINISTRATIVE & GENERAL EXPENSES: ADMINISTRATIVE & GENERAL EXPENSES: Salaries 4 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 4 923000 Outside Services Employed 4 925XXX Employee Pensions and Benefits 4 925XXX Employee Pensions and Benefits 4 925XXX Employee Pensions and Benefits 4 923000 Miscellaneous General Expenses A 931000 Miscellaneous General Plant | 2 | 905000 | Misc Customer Accounts | | | | | | | | | | |
| G-908 908XXX Customer Assistance Expenses Advertising | | | TOTAL CUSTOMER ACCOUNTS | EXPENSES | | | | | | | | | |
| G-908 908XXX Customer Assistance Expenses Advertising | | | CUSTOMER SERVICE & INFO EX | (PENSES: | | | | | | | | | |
| 2 909000 Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & INFO EXP SALES EXPENSES: 2 912000 Demonstrating & Selling Expenses 2 913000 Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: Salaries 4 921000 Office Supplies & Expenses 4 922000 Advini. Expenses Transferred - Credit 4 923000 Outside Services Employed 4 924000 Property Insurance Premium 4 925XXX 4 928000 Regulatory Commission and Benefits 4 928000 Regulatory Commission Expenses 4 930000 Miscellaneous General Expenses 4 931000 Minitenance of General Plant | G-908 | 908XXX | | 211020. | | | | | | | | | |
| 2 910000 Misc Customer Service & Info Exp | | | | | | | | | | | | | |
| SALES EXPENSES: 2 912000 Demonstrating & Selling Expenses 2 913000 Advertising 2 916000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: 4 920000 Salaries ADMINISTRATIVE & Expenses TOTAL SALES Expenses 4 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 4 923000 Outside Services Employed 4 924000 Property Insurance Premium 4 925XXX Injuries and Damages 4 926XXX Employee Pensions and Benefits 4 928000 Regulatory Commission Expenses 4 930000 Miscellaneous General Expenses 4 931000 Miscellaneous General Plant Miscellaneous General Plant | | | | | | | | | | | | | |
| SALES EXPENSES: 2 912000 Demonstrating & Selling Expenses Advertising 2 916000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: 4 920000 Salaries 4 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 4 923000 Outside Services Employed 4 924000 Property Insurance Premium 4 925XXX Injuries and Damages 4 926XXX Employee Pensions and Benefits 4 928000 Regulatory Commission Expenses 4 930000 Miscellaneous General Expenses 4 931000 Maintenance of General Plant | _ | 010000 | | NFO EXP | | | | | | | | | |
| 2 912000 Demonstrating & Selling Expenses 2 913000 Advertising 2 916000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: 4 92000 Salaries 4 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 9 923000 Outside Services Employed 4 925XXX Injuries and Damages 4 926XXX Employee Pensions and Benefits 4 928000 Regulatory Commission Expenses 4 93000 Reints 9 931000 Miscellaneous General Expenses 4 931000 Maintenance of General Plant | | | TOTAL GOOT GIMEN GENTIGE GT | 111 0 271 | | | | | | | | | |
| 2 913000 Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: 4 920000 Salaries Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 923000 Outside Services Employed Property Insurance Premium 925XXX Injuries and Damages Page Pensions and Benefits Regulatory Commission Expenses 930000 Miscellaneous General Expenses 931000 Rents Maintenance of General Plant | | | SALES EXPENSES: | | | | | | | | | | |
| 2 916000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: 4 920000 Salaries 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 923000 Outside Services Employed 924000 Property Insurance Premium 925XXX Injuries and Damages 1 926XXX Employee Pensions and Benefits 928000 Regulatory Commission Expenses 930000 Miscellaneous General Expenses 931000 Rents Maintenance of General Plant | 2 | 912000 | Demonstrating & Selling Expenses | | | | | | | | | | |
| 2 916000 Miscellaneous Sales Expenses TOTAL SALES EXPENSES ADMINISTRATIVE & GENERAL EXPENSES: 4 920000 Salaries 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 923000 Outside Services Employed 924000 Property Insurance Premium 925XXX Injuries and Damages 1 926XXX Employee Pensions and Benefits 928000 Regulatory Commission Expenses 930000 Miscellaneous General Expenses 931000 Rents Maintenance of General Plant | 2 | 913000 | Advertising | | | | | | | | | | |
| ADMINISTRATIVE & GENERAL EXPENSES: 4 920000 Salaries 4 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 923000 Outside Services Employed 924000 Property Insurance Premium 1 925XXX Injuries and Damages 2 mployee Pensions and Benefits 4 928000 Regulatory Commission Expenses 4 930000 Miscellaneous General Expenses 4 931000 Rents 4 935000 Maintenance of General Plant | 2 | 916000 | | | | | | | | | | | |
| 920000 Salaries 921000 Office Supplies & Expenses 922000 Admin. Expenses Transferred - Credit 923000 Outside Services Employed 924000 Property Insurance Premium 925XXX Injuries and Damages 926XXX Employee Pensions and Benefits 928000 Regulatory Commission Expenses 930000 Miscellaneous General Expenses 931000 Rents 935000 Maintenance of General Plant | | | | | | | | | | | | | |
| 920000 Salaries 921000 Office Supplies & Expenses 922000 Admin. Expenses Transferred - Credit 923000 Outside Services Employed 924000 Property Insurance Premium 925XXX Injuries and Damages 926XXX Employee Pensions and Benefits 928000 Regulatory Commission Expenses 930000 Miscellaneous General Expenses 931000 Rents 935000 Maintenance of General Plant | | | | | | | | | | | | | |
| 4 921000 Office Supplies & Expenses 4 922000 Admin. Expenses Transferred - Credit 4 923000 Outside Services Employed 4 924000 Property Insurance Premium 4 925XXX Injuries and Damages 4 926XXX Employee Pensions and Benefits 4 928000 Regulatory Commission Expenses 4 930000 Miscellaneous General Expenses 4 931000 Rents 4 935000 Maintenance of General Plant | | | ADMINISTRATIVE & GENERAL E | XPENSES: | | | | | | | | | |
| 4 92200 Admin. Expenses Transferred - Credit 4 92300 Outside Services Employed 4 92400 Property Insurance Premium 4 925XXX Injuries and Damages 4 926XXX Employee Pensions and Benefits 4 92800 Regulatory Commission Expenses 4 93000 Miscellaneous General Expenses 4 931000 Rents 4 935000 Maintenance of General Plant | 4 | 920000 | Salaries | | | | | | | | | | |
| 4 92200 Admin. Expenses Transferred - Credit 4 92300 Outside Services Employed 4 92400 Property Insurance Premium 4 925XXX Injuries and Damages 4 926XXX Employee Pensions and Benefits 4 92800 Regulatory Commission Expenses 4 93000 Miscellaneous General Expenses 4 931000 Rents 4 935000 Maintenance of General Plant | 4 | 921000 | Office Supplies & Expenses | | | | | | | | | | |
| 4 924000 Property Insurance Premium 4 925XXX Injuries and Damages 4 926XXX Employee Pensions and Benefits 4 928000 Regulatory Commission Expenses 4 930000 Miscellaneous General Expenses 4 931000 Rents 4 935000 Maintenance of General Plant | 4 | 922000 | | edit | | | | | | | | | |
| 4 925XXX Injuries and Damages 4 926XXX Employee Pensions and Benefits 4 928000 Regulatory Commission Expenses 4 930000 Miscellaneous General Expenses 4 931000 Rents 4 935000 Maintenance of General Plant | 4 | 923000 | Outside Services Employed | | | | | | | | | | |
| 4 926XXX Employee Pensions and Benefits 4 928000 Regulatory Commission Expenses 4 930000 Miscellaneous General Expenses 4 931000 Rents 4 935000 Maintenance of General Plant | 4 | 924000 | Property Insurance Premium | | | | | | | | | | |
| 928000 Regulatory Commission Expenses 930000 Miscellaneous General Expenses 931000 Rents 935000 Maintenance of General Plant | 4 | 925XXX | | | | | | | | | | | |
| 930000 Miscellaneous General Expenses 931000 Rents 935000 Maintenance of General Plant | 4 | 926XXX | | | | | | | | | | | |
| 930000 Miscellaneous General Expenses 931000 Rents 935000 Maintenance of General Plant | 4 | 928000 | | | | | | | | | | | |
| 4 931000 Rents 4 935000 Maintenance of General Plant | 4 | 930000 | | | | | | | | | | | |
| | 4 | 931000 | | | | | | | | | | | |
| TOTAL ADMIN & GEN OPERATING EXP | 4 | 935000 | Maintenance of General Plant | | | | | | | | | | |
| | | | TOTAL ADMIN & GEN OPERATIN | G EXP | | | | | | | | | |

| | OF OPE | | Report ID: | | AV | ISTA UTILIT | ΓIES | | | | | |
|-----------|------------------|---|-----------------|---------|-------------------------|-------------|-----------|---------------|-------|---------|----------------|-------|
| | | STATEMENT | G-OPS-1A | | | | | | | | | |
| | | ctober 31, 2022 | | ******* | * OVOTENA ***** | ***** | ********* | ASHINGTON *** | ***** | ******* | ' IDAHO ****** | ***** |
| | | Averages Basis Description | | Direct | SYSTEM ****** Allocated | Total | Direct | ASHINGTON | Total | Direct | Allocated | Total |
| Kei/Dasis | Account | Description | | Direct | Allocated | TUlai | Direct | Allocated | TOlai | Direct | Allocated | Total |
| G-DEPX | | Depreciation Expense-General Plan | nt | | | | | | | | | |
| G-AMTX | | Amortization Expense - General Pla | | | | | | | | | | |
| G-AMTX | | Amortization Expense - Misc IT Inta | angible Plant - | | | | | | | | | |
| G-AMTX | | Amortization Expense-General Plan | nt - 390200, 3 | | | | | | | | | |
| 99 | 407230 | Tax Reform Amortization | | | | | | | | | | |
| 99 | 407302 | Amortization WA Excess Natural G | | | | | | | | | | |
| 99 | 407305 | Natural Gas Depreciation Study De | | | | | | | | | | |
| 99 | 407306 | Regulatory Debit - AMI Amortization | | | | | | | | | | |
| 99 | 407307 | Regulatory Debit - Existing Meters I | | | | | | | | | | |
| 99 99 | 407311 407314 | Regulatory Debit - AFUDC Amortiza Regulatory Debit - FISERVE Amort | | | | | | | | | | |
| 99 | 407314 | AFUDC Equity DFIT Deferral | ization | | | | | | | | | |
| 99 | 407319 | Existing Meters/ERTs Excess Depr | eciation Defer | | | | | | | | | |
| 99 | 407347 | COVID-19 Deferred Costs | colation Boloi | | | | | | | | | |
| 99 | 407381 | Voluntary RNG Revenue Offset | | | | | | | | | | |
| 99 | 407407 | Reg. Credits-Amortization Deprecia | ation Benefit | | | | | | | | | |
| 99 | 407419 | Amortization AFUDC Equity Tax Cr | | | | | | | | | | |
| 99 | 407436 | Regulatory Deferral - AMI | | | | | | | | | | |
| 99 | 407447 | Regulatory Deferral - COVID-19 | | | | | | | | | | |
| G-OTX | | Taxes Other Than FITA&G | | | | | | | | | | |
| | | TOTAL A&G DEPR/AMRT/NON-FI | TTAXES | | | | | | | | | |
| | | TOTAL ADMIN & GENERAL EXPE | ENSES | | | | | | | | | |
| | | TOTAL EXPENSES BEFORE FIT | | | | | | | | | | |
| | | NET OPERATING INCOME (LOSS | B) BEFORE FI | | | | | | | | | |
| G-FIT | | FEDERAL INCOME TAX | | | | | | | | | | |
| G-FIT | | DEFERRED FEDERAL INCOME T | AX | | | | | | | | | |
| G-FIT | | AMORTIZED INVESTMENT TAX O | CREDIT | | | | | | | | | |
| | | GAS NET OPERATING INCOME (| LOSS) | | | | | | | | | |
| ALLOCAT | ION RATI | OS: | | | | | | | | | | |
| G-ALL | _ | System Contract Demand | | | | | | | | | | |
| G-ALL | | Number of Customers | | | | | | | | | | |
| G-ALL | 3 | Direct Distribution Operating Expen | ise | | | | | | | | | |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | | | | | | | | | | |
| G-ALL | - | Actual Annual Throughput | | | | | | | | | | |
| G-ALL | 99 | Not Allocated | | | | | | | | | | |

| RESULTS | | RATIONS OF OTHER REVENUE | Report ID: G-495-1A | | AV | ISTA UTILI | TIES | | | | | |
|---------------------------------------|--|--|------------------------------|--------|--------------|------------|----------|---------------|-------|----------|----------------|-------|
| | | ctober 31, 2022 | | | | | | | | | | |
| Average of | f Monthly | Averages Basis | | ****** | SYSTEM ***** | ***** | ****** W | ASHINGTON *** | ***** | ******** | · IDAHO ****** | ***** |
| Ref/Basis | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 4 4 4 99 4 4 4 4 | 495028 495100 495280 495311 495328 495329 495338 495339 495600 495680 | Other Gas Revenue-Miscellaneous Deferred Exchange Reservation Entitlement Penalties Other Gas Rev-Decoupling Mecha Contra Decoupling Deferral Residential Decoupling Deferral Amortization Res Decoupling Defe Non-Res Decoupling Deferred Rev Amortization Non-Res Decoupling Other Gas Revenue-DSM Lost Ma Other Gas Revenue-Glendale Syst | nism rral rgin tion | | | | | | | | | |
| 4 | | Other Gas Revenue-PPP Recovery | | | | | | | | | | |
| 4 | 495900 | Gas Customers-Other Gas Revenu TOTAL OTHER GAS REVENUES | ues | | | | | | | | | |
| ALLOCATI G-ALL G-ALL | ION RATI 4 99 | OS: Jurisdictional 4-Factor Ratio Not Allocated | | | | | | | | | | |

| | | ERATIONS | Report ID: | | AVI | STA UTILIT | TES | | | | | | |
|-----------|----------|------------------------------|------------|--------|---------------|------------|----------------------------------|-----------|-------|--------|--|--------------|--|
| | | PURCHASED GAS COSTS | G-804-1A | | | | | | | | | | |
| | | October 31, 2022 | | | | | | | | | | | |
| | | ly Averages Basis | | | SYSTEM ****** | | *********** WASHINGTON ********* | | | | ************************************** | | |
| Ref/Basis | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | <u>Total</u> | |
| 6 | 804000 | Gas Purchases | | | | | | | | | | | |
| 1 | 804001 | Pipeline Demand Costs | | | | | | | | | | | |
| 1 | 804002 | Transport Variable Charges | | | | | | | | | | | |
| 6 | 804010 | Gas Costs - Fixed Hedge | | | | | | | | | | | |
| 6 | 804014 | GTI Contributions | | | | | | | | | | | |
| 6 | 804017 | Transaction Fees | | | | | | | | | | | |
| 6 | 804018 | Merchandise Processing Fee | | | | | | | | | | | |
| 6 | 804140 | Gas Research Contributions | | | | | | | | | | | |
| 6 | 804170 | Gas Transaction Fees | | | | | | | | | | | |
| 6 | 804600 | Gas Purchases - Financial | | | | | | | | | | | |
| 6 | 804700 | Gas Costs - Offsystem Bookou | ut | | | | | | | | | | |
| 6 | 804711 | Gas Costs - Offsystem Bookou | ut Offset | | | | | | | | | | |
| 6 | 804730 | Gas Costs - Intracompany LD0 | 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 | | | | | | | | | | | |
| | | TOTAL PURCHASED GAS CO | OSTS | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | - 100 | | | | | | | | | | | |
| | ATION RA | | | | | | | | | | | | |
| G-ALL | 1 | System Contract Demand | | | | | | | | | | | |
| G-ALL | 6 | Actual Therms Purchased | | | | | | | | | | | |
| G-ALL | 99 | Not Allocated | | | | | | | | | | | |

| | | PERATIONS | Report ID: | | AVIS | STA UTILIT | īIES | | | | | | |
|----------------|--|---------------------------------------|--------------|--------|--------------------------------|------------|--------|-----------|-------|--------|------------------------|-------|--|
| | | F ACCOUNT 908 | G-908-1A | | | | | | | | | | |
| | | October 31, 2022 Ny Averages Basis | | ****** | *********** SYSTEM *********** | | | | | | ****** IDAHO ********* | | |
| | | | | | Allocated | | | | | | | | |
| Tei/Dasi | i:Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | | | | | | | | | | | | | |
| 2 | 908000 (| Customer Assistance Expense | | | | | | | | | | | |
| 99 | 99 908600 Public Purpose Tariff Rider Expense Offset | | | | | | | | | | | | |
| 99 | 99 908610 Limited Income Tax Refund Program | | | | | | | | | | | | |
| 99 | 908690 \$ | Schedule 91 Amortization included | d in Unbille | | | | | | | | | | |
| 99 | 908990 [| DSM Amortization | | | | | | | | | | | |
| | 7 | Total Account 908 | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| ALLOC G-ALL | ATION RA | ATIOS: Number of Customers | | | | | | | | | | | |
| G-ALL | | Not Allocated | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Report ID: |
|------------|
| G-INT-1A |
| |
| |
| |

Ref/Basis Description System Washington Idaho

Debt

- 1 Capital Structure Debt Ratio
- 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



| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| FEDERAL INCOME TAXESGAS | G-FIT-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |
| Det/Desis Description | |

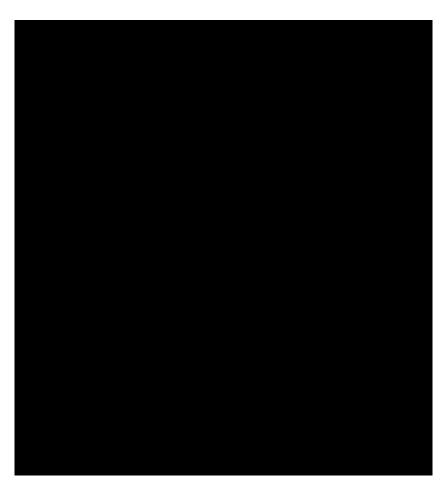
| | Ref/Basis | Description | System | Washington | Idaho |
|--|-----------|-------------|--------|------------|-------|
|--|-----------|-------------|--------|------------|-------|

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

Total FIT/Deferred FIT & ITC

ALLOCATION RATIOS:

G-ALL Not Allocated



| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| GAS SCHEDULE M ADJUSTMENTS | G-SCM-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

| For Month Ended October 31, 2022 | | | | | | | | | | = | | |
|----------------------------------|---------|--|------------|--------|----------------|-------|--------|---------------|-------|--------|-----------------|-------|
| Average of Mon | | | | | * SYSTEM ***** | | | ASHINGTON *** | | | * IDAHO ******* | |
| Ref/Basis | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 | Book Depreciation & Amortization | ion | | | | | | | | | |
| 12 | 997001 | Contributions In Aid of Construction | ction | | | | | | | | | |
| 12 | 997002 | Injuries and Damages | | | | | | | | | | |
| 12 | | FAS106 Current Retiree Medica | al Accrual | | | | | | | | | |
| 99 | | Deferred Gas Credit and Refun | | | | | | | | | | |
| 12 | | Redemption Expense Amortizat | | | | | | | | | | |
| 99 | | DSM Tariff Rider | alori - | | | | | | | | | |
| 12 | | FAS87 Current Pension Accrua | al | | | | | | | | | |
| 12 | | Customer Uncollectibles | A1 | | | | | | | | | |
| 99 | | Decoupling Mechanism | | | | | | | | | | |
| 12 | | Interest Rate Swaps | | | | | | | | | | |
| | | | | | | | | | | | | |
| 12 | | Leases | | | | | | | | | | |
| 12 | | AFUDC | | | | | | | | | | |
| 12 | | Tax Depreciation | | | | | | | | | | |
| 12 | | Deferred Gas Exchange | | | | | | | | | | |
| 99 | | Amortization of Unbilled Revenu | | | | | | | | | | |
| 12 | | Book Transportation Depreciation | ion | | | | | | | | | |
| 12 | 997081 | Deferred Compensation | | | | | | | | | | |
| 4 | 997082 | Meal Disallowances | | | | | | | | | | |
| 12 | 997083 | Paid Time Off | | | | | | | | | | |
| 12 | 997084 | Customer Uncollectibles | | | | | | | | | | |
| 99 | 997098 | Provision for Rate Refund | | | | | | | | | | |
| 12 | | Repairs 481 (a) | | | | | | | | | | |
| 99 | | WA Nat Gas Line Extension | | | | | | | | | | |
| 99 | | MDM System | | | | | | | | | | |
| 99 | | Provision for Rate Refund-Tax I | Reform | | | | | | | | | |
| 99 | | Tax Reform Amortization | 110101111 | | | | | | | | | |
| 99 | | FISERVE | | | | | | | | | | |
| 12 | | Capitalized Transportation | | | | | | | | | | |
| 12 | 007114 | AFUDC Debt CWIP | | | | | | | | | | |
| 12 | | AFUDC Debt CWIF AFUDC Equity DFIR Deferral | | | | | | | | | | |
| | | | | | | | | | | | | |
| 12 | | Depreciation Study Deferral | | | | | | | | | | |
| 12 | | AFUDC Tax CPI | | | | | | | | | | |
| 12 | | Transportation Tax Disallowand | ce | | | | | | | | | |
| 12 | | COVID-19 | | | | | | | | | | |
| 12 | | Prepaid Expenses | | | | | | | | | | |
| 12 | | CARES Act SS Deferral | | | | | | | | | | |
| 12 | | Meters Expensed | | | | | | | | | | |
| 12 | 997129 | Mixed Service Costs (IDD#5) | | | | | | | | | | |
| | | TOTAL SCHEDULE M ADJUS | TMENTS | | | | | | | | | |
| | | | | | | | | | | | | |
| ALLOCATION F | RATIOS: | | | | | | | | | | | |
| G-ALL | 1 | Contract System Demand | | | | | | | | | | |
| G-ALL | 2 | Number of Customers | | | | | | | | | | |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | | | | | | | | | | |
| G-ALL | 6 | Actual Therms Purchased | | | | | | | | | | |
| G-ALL | 11 | Book Depreciation | | | | | | | | | | |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - | AMA | | | | | | | | | |
| G-ALL | 99 | Not Allocated | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

| G-DTE-1A |
|----------|
| |
| |
| |

| | | Description | System | Washington | Idaho |
|---------|---------|---|--------|------------|-------|
| | | | | | |
| 12 | 410100 | Deferred Federal Income Tax Expense - Allocated | | | |
| 99 | | Deferred Federal Income Tax Exp SUBTOTAL | | | |
| 12 | 411100 | Deferred Federal Income Tax Expense - Allocated | | | |
| 99 | | Deferred Federal Income Tax Exp SUBTOTAL | | | |
| 12 | 410193 | Deferred Federal Income Tax Expense - Allocated | | | |
| 99 | 410193 | Deferred Federal Income Tax Exp SUBTOTAL | | | |
| | | Total Deferred Federal Income Tax Expense | | | |
| 99 | 411193 | Customer Tax Credit Amortization SUBTOTAL | | | |
| ALLOCAT | ION RAT | IOS: | | | |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | | | |
| G-ALL | 99 | Not Allocated | | | |
| | | | | | |

| | OF OPER | | Report ID: | | | A۱ | /ISTA UTILITIES | | | | | |
|-----------|-----------|--|------------|--------|----------------|-------|-----------------|-----------|-------|--------|--------------|-------|
| | | AN FEDERAL INCOME TAX | G-OTX-1A | | | | | | | | | |
| | | ctober 31, 2022 | | | | | | | | | | |
| | | Averages Basis | | | SYSTEM ******* | | ******* WASH | | | | DAHO ******* | |
| Ref/Basis | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 408190 | UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND S | | | | | | | | | | |
| | | DISTRIBUTION | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | | | | | | | | | | |
| 99 | 408120 | Municipal Occupation & Lice | ense Tax | | | | | | | | | |
| 99 | 408130 | Excise Tax | | | | | | | | | | |
| 99 | 408160 | Miscellaneous State or Loca | l Tax | | | | | | | | | |
| 99 | 408170 | R&P Property Tax - Distribut | ion | | | | | | | | | |
| 99 | 409100 | State Income Tax | | | | | | | | | | |
| 99 | 411410 | State Income Tax-ITC Defer | red | | | | | | | | | |
| 99 | 411420 | State Income Tax-ITC Amor TOTAL DISTRIBUTION TA | | | | | | | | | | |
| | | ADMINISTRATIVE & GENER | AI | | | | | | | | | |
| 99 | 408115 | Payroll Taxes | , | | | | | | | | | |
| | | TOTAL A&G TAX | | | | | | | | | | |
| | | TOTAL TAXES OTHER THAN | N FIT | | | | | | | | | |
| ΑΠΟΟΔΤ | TION RATI | OS: | | | | | | | | | | |
| G-ALL | 1 | System Contract Demand | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| GAS UTILITY PLANT | G-PLT-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

| For Month Ended October 31, 2022 | | | | | | | | | | <u>.</u> | | |
|----------------------------------|---------|--------------------------------|-------------|--------|------------------|-------|--------|----------------|-------|----------|-----------------|-------|
| | - | erages Basis | | | ** SYSTEM ****** | | | ASHINGTON **** | | | * IDAHO ******* | |
| Ref/Basis | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | | | | |
| 4 | | Misc Intangible Plant (303000 | | | | | | | | | | |
| 4 | 3031XX | Misc Intangible IT Plant (3031 | | | | | | | | | | |
| | | TOTAL INTANGIBLE PLAN | Т | | | | | | | | | |
| | | | - DLANT. | | | | | | | | | |
| 4 | 250777 | UNDERGROUND STORAGE | E PLANT: | | | | | | | | | |
| 1 | | Land & Land Rights | | | | | | | | | | |
| 1 | | Structures & Improvements | | | | | | | | | | |
| 1 | 352XXX | | | | | | | | | | | |
| 1 | 353000 | Lines | | | | | | | | | | |
| 1 | | Compressor Station Equipme | | | | | | | | | | |
| 1 | 355000 | Measuring & Regulating Equi | pment | | | | | | | | | |
| 1 | 356000 | Purification Equipment | | | | | | | | | | |
| 1 | 357000 | Other Equipment | | | | | | | | | | |
| | | TOTAL UNDERGROUND ST | ORAGE PL | | | | | | | | | |
| | | DICTRIBUTION DUANT. | | | | | | | | | | |
| 0 | 274200 | DISTRIBUTION PLANT: | | | | | | | | | | |
| 6 | 374200 | Land & Land Rights | | | | | | | | | | |
| 6 | 374400 | Land & Land Rights | | | | | | | | | | |
| 6 | 375000 | Structures & Improvements | | | | | | | | | | |
| 6 | 376000 | Mains | | | | | | | | | | |
| 6 | 378000 | Measuring & Reg Station Equ | | | | | | | | | | |
| 6 | 379000 | Measuring & Reg Station Equ | up-City Gat | | | | | | | | | |
| 6 | 380000 | Services | | | | | | | | | | |
| 6 | 381XXX | | | | | | | | | | | |
| 6 | 382000 | Meter Installations | | | | | | | | | | |
| 6 | 383000 | House Regulators | | | | | | | | | | |
| 6 | 384000 | House Regulator Installations | | | | | | | | | | |
| 6 | 385000 | Industrial Measuring & Reg S | Sta Equip | | | | | | | | | |
| 6 | 387000 | Other Equipment | | | | | | | | | | |
| | | TOTAL DISTRIBUTION PLAN | NT | | | | | | | | | |
| | | GENERAL PLANT | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | | | | | | | | | | |
| 4 | | Structures & Improvements | | | | | | | | | | |
| 4 | | Office Furniture & Equipment | | | | | | | | | | |
| 4 | | Transportation Equipment | | | | | | | | | | |
| 4 | 393000 | Stores Equipment | | | | | | | | | | |
| 4 | | Tools, Shop & Garage Equipr | ment | | | | | | | | | |
| 4 | | Laboratory Equipment | | | | | | | | | | |
| 4 | | Power Operated Equipment | | | | | | | | | | |
| 4 | | Communications Equipment | | | | | | | | | | |
| -1 ∕1 | 398000 | Miscellaneous Equipment | | | | | | | | | | |
| 4 | 330000 | TOTAL GENERAL PLANT | | | | | | | | | | |
| | | TOTAL GLINERAL FLAINT | | | | | | | | | | |

| RESULTS (| | TIONS | Report ID: G-PLT-1A | | | AVISTA UTILITII | ES | | | | |
|--------------------------------------|----------|---|--|-----------------------|-------|-----------------|---------------|-------|--------|----------------|-------|
| | | per 31, 2022 | | | | | | | | | |
| | | erages Basis | | ******** SYSTEM ***** | ***** | | ASHINGTON *** | | | * IDAHO ****** | |
| Ref/Basis | Account | Description | | Direct Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | TOTAL PLANT IN SERVICE | | | | | | | | | |
| G-ADEP G-ADEP G-ADEP | | ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED DE | | | | | | | | | |
| 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 AM | 1XX 00 | | | | | | | | |
| | | TOTAL ACCUMULATED DE | EPR/AMOR | | | | | | | | |
| | | NET GAS UTILITY PLANT be | efore DFIT | | | | | | | | |
| 12 4, 12 4 4 12 | 282900 | ACCUMULATED DFIT ADFIT - Gas Plant In Service ADFIT - Common Plant (2829 ADFIT - Common Plant (2829 ADFIT - Common Plant (2837 ADFIT - Gas portion of Bond TOTAL ACCUMULATED DF | 900 from C- 919 from C- 750 from C- Redemptio | | | | | | | | |
| | | NET GAS UTILITY PLANT | | | | | | | | | |
| ALLOCATIO | N RATIOS | : | | | | | | | | | |
| G-ALL | 1 | System Contract Demand | | | | | | | | | |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | | | | | | | | | |
| G-ALL | 6 12 | Actual Therms Purchased | 0.040 | | | | | | | | |
| G-ALL | 12 | Net Gas Plant (before ADFIT) | - AIVIA | | | | | | | | |

| | | ERATIONS | Report ID: | | | A۱ | VISTA UTILITII | ES | | | | |
|-----------|----------|-------------------------------------|------------|---------|------------------|-------|----------------|----------------|-------|---------|------------------|-------|
| ADJUST | MENTS | TO NET GAS UTILITY PLANT | G-APL-1A | | | | | | | | | |
| For Mont | h Ended | October 31, 2022 | | | | | | | | | | |
| Average | of Month | y 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 | | | | | | | | | | |
| 0.12. | | THE TOTAL TENTH IN SERVICE | | | | | | | | | | |
| | | OTHER ADJUSTMENTS: | | | | | | | | | | |
| 4 | 108121 | AMI Existing Meters/ERTs Deferral | 4/D | | | | | | | | | |
| 4 | | Regulatory Asset - AFUDC | | | | | | | | | | |
| 4 | | Accumulated Amortization - AFUDC | | | | | | | | | | |
| 1 | 117100 | Gas Stored - Recoverable Base Gas | 3 | | | | | | | | | |
| 1 | 164100 | Gas InventoryJackson Prairie | | | | | | | | | | |
| 1 | | Gas InventoryClay Basin | | | | | | | | | | |
| 99 | 182331 | Regulatory Asset-Deferred Pre-AMI | Meters/E | | | | | | | | | |
| 99 | | Regulatory Asset-Deferred AMI Cos | | | | | | | | | | |
| 99 | 283436 | ADFIT-Deferred AMI Costs | | | | | | | | | | |
| 4 | 252000 | Customer Advances | | | | | | | | | | |
| 99 | 254393 | Regulatory Liability-Customer Tax C | redit | | | | | | | | | |
| 99 | 190393 | ADFIT-Customer Tax Credit | | | | | | | | | | |
| 99 | 235199 | Customer Deposits | | | | | | | | | | |
| 99 | 254911 | Rate Base-Regulatory Liability-Nonp | lant Exce | | | | | | | | | |
| 99 | 182302 | WA Excess Nat Gas Line Extension | | | | | | | | | | |
| 99 | 283302 | ADFIT - WA Excess Nat Gas Line E | xtension | | | | | | | | | |
| C-WKC | | Working Capital | | | | | | | | | | |
| 99 | 186710 | DSM Programs | | | | | | | | | | |
| | | TOTAL OTHER ADJUSTMENTS | | | | | | | | | | |
| | | NET RATE BASE | | | | | | | | | | |
| ALLOCA | TION RA | TIOS: | | | | | | | | | | |
| G-ALL | 1 | System Contract Demand | | | | | | | | | | |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | | | | | | | | | | |
| G-ALL | 99 | Not Allocated | | | | | | | | | | |
| J | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| GAS-NORTH DEPRECIATION EXPENSE | G-DEPX-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

| Ref/Basis ■ | System | Assigned or Allocated | Assigned or Allocated | Assigned or Allocated | ******* GAS-NORTH ****** | ******* WASHINGTON ****** | ******* IDAHO ****** |
|---|--------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|----------------------|
| Electric Production Steam (ED-AN) Steam (ED-ID) Steam (ED-WA) Hydro (ED-AN) Other (ED-AN) Total Electric Production | | | | | | | |
| Electric Transmission ED-AN ED-ID ED-WA | | | | | | | |
| Total Electric Transmission | | | | | | | |
| Electric Distribution ED-AN ED-ID ED-WA Total Electric Distribution | | | | | | | |
| Gas Underground Storage | | | | | | | |
| 1 GD-AN GD-OR | | | | | | | |
| Total Gas Underground Stor | | | | | | | |
| Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR | | | | | | | |
| Total Gas Distribution | | | | | | | |
| General Plant ED-AN ED-ID ED-WA 7,4 CD-AA 9,4 CD-AN 9 CD-ID 9 CD-ID 9 CD-WA 8,4 GD-AA 4 GD-AN GD-ID GD-WA GD-OR | | | | | | | |
| Total General Plant | | | | | | | |
| Total Depreciation Expense | | | | | | | |
| Allocation Ratios: Service - 7 Elec/Gas North/ 8 Gas North/Oreg 9 Elec/Gas North | | | | | | | |

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| GAS-NORTH AMORTIZATION EXPENSE | G-AMTX-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

| Tivorage of Monthly Tivorages Basis | | | 1 | | | | |
|---|--------|-------------|-------------|-------------|-------------------------|--------------------------|----------------------|
| | | Assigned or | Assigned or | Assigned or | | | |
| | System | Allocated | Allocated | Allocated | ****** GAS-NORTH ****** | ****** WASHINGTON ****** | ******* IDAHO ****** |
| Ref/Basis | -, | | | | | | - |
| Production/Transmission | | | | | | | |
| Franchises (302000) ED-A | | | | | | | |
| Misc Intangible Plt (303000) ED-A | | | | | | | |
| Total Production/Transmission | | | | | | | |
| | | | | | | | |
| Distribution | | | | | | | |
| Franchises (302000) ED-W | | | | | | | |
| Misc Intangible Plt (303000) ED-W | | | | | | | |
| Total Distribution | | | | | | | |
| General Plant - 303000 | | | | | | | |
| 7,4 CD-A | | | | | | | |
| 9,4 CD-A | | | | | | | |
| 9,4 GD-I | | | | | | | |
| GD-1 | | | | | | | |
| GD-O | | | | | | | |
| Total General Plant - 303000 | | | | | | | |
| | | | | | | | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | |
| 7,4 CD-A | | | | | | | |
| 9,4 CD-A | | | | | | | |
| 9,4 CD-I | | | | | | | |
| 9,4 CD-W | | | | | | | |
| ED-A | | | | | | | |
| ED-ID | | | | | | | |
| ED-W | | | | | | | |
| 8,4 GD-A 4 GD-A | | | | | | | |
| 4 GD-A GD-O | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031 | | | | | | | |
| Total Miscellaneous II ilitangible Flant - 3031 | | | | | | | |
| Gas Underground Storage | | | | | | | |
| 1 GD-A | | | | | | | |
| Total Gas Underground Storage | | | | | | | |
| 0 | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | |
| 7,4 CD-A | | | | | | | |
| 4 ED-A | | | | | | | |
| GD-O | | | | | | | |
| Total General Plant- 390200, 396200 | | | | | | | |
| | | | | | | | |
| Total Amortization Expense | | | | | | | |
| Allocation Ratios: | | | | | | | |
| Service - | | | | | | | |
| 7 Elec/Gas North/Oregon 4-Factor | | | | | | | |
| 8 Gas North/Oregon 4-Factor | | | | | | | |
| 9 Elec/Gas North 4-Factor | | | | | | | |
| 2.00, 200 110101 11 00101 | | | | | | | |
| | | | | | | | |

| RESULTS OF OPERATIONS | Report ID: |
|------------------------------------|------------|
| GAS-NORTH ACCUMULATED DEPRECIATION | G-ADEP-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

| Pof/Pacie | System | Assigned or Allocated | Assigned or Allocated | Assigned or Allocated | ******* GAS-NORTH ****** | ******* WASHINGTON ****** | ******* IDAHO ******* |
|--|--------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|-----------------------|
| Ref/Basis Electric Production Steam (ED-A Steam (ED-ID Steam (ED-W Hydro (ED-A Other (ED-AN | | | | | | | |
| Total Electric Production | | | | | | | |
| Electric Transmission ED-AN ED-ID ED-WA Total Electric Transmissio | | | | | | | |
| Electric Distribution ED-AN ED-ID ED-WA Total Electric Distribution | | | | | | | |
| Gas Underground Storage | | | | | | | |
| 1 GD-AN GD-OR Total Gas Underground St | | | | | | | |
| Gas Distribution 6 GD-AN GD-ID GD-WA GD-OR | | | | | | | |
| Total Gas Distribution | | | | | | | |
| ## Compans ## | | | | | | | |
| Total General Plant | | | | | | | |
| Total Accumulated Deprec | | | | | | | |
| Allocation Ratios: Service - 7 Elec/Gas Nor 8 Gas North/Or 9 Elec/Gas Nor | | | | | | | |

| RESULTS OF OPERATIONS | Report ID: |
|------------------------------------|------------|
| GAS-NORTH ACCUMULATED AMORTIZATION | G-AAMT-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Desig | |

Average of Monthly Averages Basis Assigned or Assigned or System Allocated ****** GAS-NORTH ****** ******* WASHINGTON ******* ******* IDAHO ****** Ref/Basis Production/Transmission Franchises (302000) ED-AN Misc Intangible Plt (303000 ED-AN Total Production/Transmission Distribution Franchises (302000) ED-WA Misc Intangible Plt (303000 ED-WA **Total Distribution** General Plant - 303000 CD-AA 7,4 9,4 CD-AN GD-ID GD-WA GD-OR Total General Plant - 303000 Miscellaneous IT Intangible Plant - 3031XX 7,4 CD-AA 9,4 CD-AN CD-ID 9 9 CD-WA ED-AN ED-ID ED-WA 8,4 GD-AA GD-AN GD-OR Total Miscellaneous IT Intangible Plant - 303 **Gas Underground Storage** GD-AN **Total Gas Underground Storage** General Plant - 390200, 396200 7,4 CD-AA CD-ID 9 9 CD-WA ED-AN ED-WA GD-WA GD-OR Total General Plant - 390200, 396200 **Total Accumulated Amortization Allocation Ratios:** Service -Elec/Gas North/Oregon 4-Factor 8 Gas North/Oregon 4-Factor 9 Elec/Gas North 4-Factor

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Rasis | |

Gas-North Copy

| | | | ******** | ***** ELECTRIC | ````` | ***** | ******** | ***** GAS NOR | ΓH ************ | ****** | ****** OF | EGON GAS ***** | ****** |
|-------------------------------|---|-------|-----------|----------------|-----------|-------|-----------|---------------|-----------------|--------|-----------|----------------|--------|
| Ref/Basis | 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 | 389XXX Land & Land Rights ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA TOTAL ACCOUNT | | | | | | | | | | | | |
| 99 99 99 8 7 9 | 390XXX Structures & Improvements 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 | 391XXX Office Furniture & Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-AA TOTAL ACCOUNT | | | | | | | | | | | | |
| 99 99 99 8 7 9 | 392XXX Transportation Equipment ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT | | | | | | | | | | | | |

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

Gas-North Copy

| | , , <u></u> | | ********* | ***** ELECTRIC | ` ************** | ***** | ******* | ***** GAS NOR | TH ********* | ****** | ****** OR | EGON GAS ***** | ****** |
|----------|--|-------|-----------|----------------|------------------|-------|-----------|---------------|--------------|--------|-----------|----------------|--------|
| Ref/Basi | sis Account Description | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 393000 Stores Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | | | | | | | | | | | | |
| 99 | GD-WA / ID / AN | | | | | | | | | | | | |
| | GD-WA / ID / AN GD-OR / AS | | | | | | | | | | | | |
| 99 8 | | | | | | | | | | | | | |
| 7 | GD-AA CD-AA | | | | | | | | | | | | |
| 9 | CD-AA CD-WA / ID / AN | | | | | | | | | | | | |
| 9 | TOTAL ACCOUNT | | | | | | | | | | | | |
| | TOTAL ACCOUNT | | | | | | | | | | | | |
| | 204000 Tools Chan & Carona Faui | | | | | | | | | | | | |
| 00 | 394000 Tools, Shop, & Garage Equi ED-WA / ID / AN | | | | | | | | | | | | |
| 99 99 | GD-WA / ID / AN | | | | | | | | | | | | |
| 99 | GD-OR / AS | | | | | | | | | | | | |
| 8 | GD-AA | | | | | | | | | | | | |
| 7 | CD-AA | | | | | | | | | | | | |
| 9 | CD-WA / ID / AN | | | | | | | | | | | | |
| 9 | TOTAL ACCOUNT | | | | | | | | | | | | |
| | 101/12/10000141 | | | | | | | | | | | | |
| | 394100 Electric Charging Stations | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | | | | | | | | | | | | |
| 99 | GD-WA / ID / AN | | | | | | | | | | | | |
| 99 | GD-OR / AS | | | | | | | | | | | | |
| 8 | GD-AA | | | | | | | | | | | | |
| 7 | CD-AA | | | | | | | | | | | | |
| 9 | CD-WA / ID / AN | | | | | | | | | | | | |
| | TOTAL ACCOUNT | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | 395000 Laboratory Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | | | | | | | | | | | | |
| 99 | GD-WA / ID / AN | | | | | | | | | | | | |
| 99 | GD-OR / AS | | | | | | | | | | | | |
| 8 | GD-AA | | | | | | | | | | | | |
| 7 | CD-AA | | | | | | | | | | | | |
| 9 | CD-WA / ID / AN | | | | | | | | | | | | |
| | TOTAL ACCOUNT | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| RESUL | TS OF OPERATIONS | Report ID: | AVISTA UTILITIES | | |
|----------|---------------------------------|------------|---|--|---|
| COMM | ON GENERAL PLANT | C-GPL-1A | | | |
| For Mor | nth Ended October 31, 2022 | | Gas-North Copy | | |
| | e of Monthly Averages Basis | | | | |
| rtvorage | o or morning / woragoo Bacic | | ******************* ELECTRIC ************************************ | ************************************** | ******************* OREGON GAS ************** |
| Ref/Basi | Account Description | | ELECTRIC | CALCINOTOTITI | CRESON SAS |
| (CI/Dasi | C Account Description | | | | |
| | 396XXX Power Operated Equipment | | | | |
| 99 | ED-WA / ID / AN | | | | |
| 99 | GD-WA / ID / AN | | | | |
| 99 | GD-WA/ID/AN GD-OR/AS | | | | |
| | | | | | |
| 8 | GD-AA | | | | |
| 7 | CD-AA | | | | |
| 9 | CD-WA / ID / AN | | | | |
| | TOTAL ACCOUNT | | | | |
| | | | | | |
| | | | | | |
| | 397XXX Communication Equipment | | | | |
| 99 | ED-WA / ID / AN | | | | |
| 99 | GD-WA / ID / AN | | | | |
| 99 | GD-OR / AS | | | | |
| 8 | GD-AA | | | | |
| 7 | CD-AA | | | | |
| 9 | CD-WA/ ID / AN | | | | |
| | TOTAL ACCOUNT | | | | |
| | | | | | |
| | | | | | |
| | 398000 Miscellaneous Equipment | | | | |
| 99 | ED-WA / ID / AN | | | | |
| 99 | GD-WA / ID / AN | | | | |
| 99 | GD-OR / AS | | | | |
| 8 | GD-AA | | | | |
| 7 | CD-AA | | | | |
| 9 | CD-WA/ ID / AN | | | | |
| J | TOTAL ACCOUNT | | | | |
| | 101/12/1000111 | | | | |
| | TOTAL GENERAL PLANT | | | | |

ALLOCATION RATIOS:

8

99

G-ALL G-ALL

G-ALL G-ALL Elec/Gas North/Oregon 4-Fac

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

Not Allocated

| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| COMMON INTANGIBLE PLANT | C-IPL-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

Gas-North Copy

| Magnetic | | | | ** | ****** | * ELECTRIC ** | ******* | ** * | ****** | * GAS NORTH | ******* | **** | ****** OR | EGON GAS****** | ****** |
|--|-----------|---------|--------------------------|----|--------|---------------|---------|------|-----------|-------------|-----------|------|-----------|----------------|--------|
| 99 | Ref/Basis | Account | Description | | | | | | Direct-WA | Direct-ID | Allocated | | | | |
| 99 | | | | | | | | | | | | | | | |
| 99 GD-WA / ID / AN 90 GD-WA / ID / AN 107 CD-WA / ID / AN 107 CD-W | 00 | 303000 | Intangible Plant | | | | | | | | | | | | |
| 99 GD-OR / AS 6 GD-AA 7 CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT 303100 Misc Intargible Plant-Mai ED-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 7 CD-AA 7 CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT 303100 Misc Intargible Plant-Ter ED-WA / ID / AN TOTAL ACCOUNT 303100 Misc Intargible Plant-Ter BD GD-OR / AS TOTAL ACCOUNT 303110 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303110 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303111 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303110 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303111 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303110 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303111 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303110 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303110 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT 303110 Misc Intargible Plant-PC ED-WA / ID / AN TOTAL ACCOUNT | | | | | | | | | | | | | | | |
| Section | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | |
| 99 | | | | | | | | | | | | | | | |
| 303100 Misc Intangible Plant-Mai | | | CD-MA / ID / AN | | | | | | | | | | | | |
| 303100 Misc Intangible Plant-Mai ED-WA / ID / AN 99 GD-WA / ID / AN 70 GD-WA / ID / AN 71 GD-WA / ID / AN 72 GD-WA / ID / AN 73 GD-WA / ID / AN 74 GD-WA / ID / AN 75 GD-WA / ID / AN 76 GD-WA / ID / AN 77 GD-WA / ID / AN 78 GD-WA / ID / AN 79 GD-WA / ID / AN 70 GD-WA / ID / AN 70 GD-WA / ID / AN 71 GD-WA / ID / AN 71 GD-WA / ID / AN 72 GD-WA / ID / AN 73 GD-WA / ID / AN 74 GD-WA / ID / AN 75 GD-WA / ID / AN 76 GD-WA / ID / AN 77 GD-WA / ID / AN 78 GD-WA / ID / AN 79 GD-WA / ID / AN 80 GD-WA / ID / AN 99 GD-OR / AS 80 GD-AA 71 GD-WA / ID / AN 72 GD-WA / ID / AN 73 GD-WA / ID / AN 74 GD-WA / ID / AN 75 GD-WA / ID / AN | 9 | | TOTAL ACCOUNT | | | | | | | | | | | | |
| 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-MA / ID / AN TOTAL ACCOUNT 30010X Misc Intangible Plant-Ter ED-WA / ID / AN 99 GD-OR / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 7 CD-MA 7 CD-MA 7 CD-MA 7 CD-MA / ID / AN 99 GD-WA / ID / AN 105 Intangible Plant-PC ED-WA / ID / AN 99 GD-OR / ID / AN 99 GD-WA / ID / AN 105 GD-WA / ID / AN | | | TOTAL ACCOUNT | | | | | | | | | | | | |
| 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-MA / ID / AN TOTAL ACCOUNT 30010X Misc Intangible Plant-Ter ED-WA / ID / AN 99 GD-OR / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 7 CD-MA 7 CD-MA 7 CD-MA 7 CD-MA / ID / AN 99 GD-WA / ID / AN 105 Intangible Plant-PC ED-WA / ID / AN 99 GD-OR / ID / AN 99 GD-WA / ID / AN 105 GD-WA / ID / AN | | 303100 | Misc Intangible PlantMai | | | | | | | | | | | | |
| 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-MA / ID / AN TOTAL ACCOUNT 30010X Misc Intangible Plant-Ter ED-WA / ID / AN 99 GD-OR / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 7 CD-MA 7 CD-MA 7 CD-MA 7 CD-MA / ID / AN 99 GD-WA / ID / AN 105 Intangible Plant-PC ED-WA / ID / AN 99 GD-OR / ID / AN 99 GD-OR / ID / AN 99 GD-OR / ID / AN 99 GD-WA / ID / AN 10 GD-WA / ID / AN | 99 | 000100 | FD-WA / ID / AN | | | | | | | | | | | | |
| 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 DD-WA / ID / AN TOTAL ACCOUNT 30310X Misc Intangible Plant—Ter 10 ED-WA / ID / AN 99 GD-WA / ID / AN 10 GD-OR / AS 8 GD-AA 7 CD-AA 9 DD-WA / ID / AN 10 GD-OR / AS 11 Misc Intangible Plant—PC 12 ED-WA / ID / AN 13 GD-WA / ID / AN 14 GD-AA 15 GD-AA 16 GD-AA 17 GD-AA 18 GD-WA / ID / AN 17 GD-AA 18 GD-WA / ID / AN 17 GD-AA 18 GD-WA / ID / AN 18 GD-WA / ID / AN 18 GD-WA / ID / AN 19 GD-OR / AS 18 GD-AA 19 GD-OR / AS 19 GD-OR / AS 20 GD-OR / AS 30 GD-OR / AS 40 GD-OR / AS 41 GD-OR / AS 42 GD-OR / AS 43 GD-OR / AS 44 GD-OR / AS 45 GD-OR / AS 45 GD-OR / AS 46 GD-OR / AS 47 CD-OR / AS 48 GD-OR / AS | 99 | | GD-WA / ID / AN | | | | | | | | | | | | |
| 8 | 99 | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | |
| Section Colombia | | | | | | | | | | | | | | | |
| 30310X Misc Intangible PlantTer | | | CD-WA / ID / AN | | | | | | | | | | | | |
| 99 | | | TOTAL ACCOUNT | | | | | | | | | | | | |
| 99 | | | | | | | | | | | | | | | |
| 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-WA / ID / AN TOTAL ACCOUNT 303110 Misc Intangible PlantPC ED-WA / ID / AN 99 GD-WA / ID / AN 7 CD-AA 7 CD-AA 8 CD-WA / ID / AN TOTAL ACCOUNT 303115 Misc Intangible PlantPC ED-WA / ID / AN 99 GD-WA / ID / AN TOTAL ACCOUNT 303115 Misc Intangible PlantPC ED-WA / ID / AN 99 GD-WA / ID / AN 7 CD-AA 7 CD-AA 7 CD-AA | | 30310X | | | | | | | | | | | | | |
| 99 GD-OR / AS 8 GD-AA 7 CD-AA 9 CD-WA / ID / AN TOTAL ACCOUNT Misc Intangible PlantPC Polyman | | | | | | | | | | | | | | | |
| 8 GD-AA 7 CD-WA / ID / AN | 99 | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | |
| 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 99 GD-WA / ID / AN 99 GD-WA / ID / AN 8 CD-WA / ID / AN 99 GD-WA / ID / AN 7 TOTAL ACCOUNT 99 GD-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 GD-AA 7 CD-AA 8 GD-AA 7 CD-AA 8 CD-WA / ID / AN | | | | | | | | | | | | | | | |
| 303110 Misc Intangible PlantPC ED-WA / ID / AN 99 | 9 | | CD-WA / ID / AN | | | | | | | | | | | | |
| 99 | | | TOTAL ACCOUNT | | | | | | | | | | | | |
| 99 | | 202110 | Mica Intendible Blant BC | | | | | | | | | | | | |
| 99 | 00 | 303110 | ED WA / ID / AN | | | | | | | | | | | | |
| 99 | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | |
| 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 | Ü | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | |
| 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 | | 303115 | Misc Intangible PlantPC | | | | | | | | | | | | |
| 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 CD-WA / ID / AN | | | ED-WA / ID / AN | | | | | | | | | | | | |
| 8 GD-AA 7 CD-AA 8 CD-WA / ID / AN | 99 | | | | | | | | | | | | | | |
| 7 CD-AA 8 CD-WA / ID / AN | | | | | | | | | | | | | | | |
| 8 CD-WA / ID / AN | | | | | | | | | | | | | | | |
| 8 CD-WA / ID / AN TOTAL ACCOUNT | | | | | | | | | | | | | | | |
| TOTAL ACCOUNT | 8 | | CD-WA / ID / AN | | | | | | | | | | | | |
| | | | TOTAL ACCOUNT | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

| RESULTS OF OPERATIONS | Report ID: |
|----------------------------------|------------|
| COMMON INTANGIBLE PLANT | C-IPL-1A |
| For Month Ended October 31, 2022 | |

Gas-North Copy



| RESULTS OF OPERATIONS | Report ID: |
|-----------------------------------|------------|
| COMMON ACCUMULATED DEFERRED FIT | C-DTX-1A |
| For Month Ended October 31, 2022 | |
| Average of Monthly Averages Basis | |

Gas-North Copy

| Ref/Basis Account Description | Total | Electric | Gas North | Oregon Gas |
|-------------------------------|-------|----------|-----------|------------|
| | | | | |

ADFIT - Common Plant (For Report APL)

| 7 | 282900 | CD-AA |
|---|--------|----------------------|
| , | 202300 | $CD^-\Lambda\Lambda$ |

- 8 282900 GD-AA
- 9 282900 CD-WA/ID/AN
- 7 282919 CD-AA
- 7 283750 CD-AA

Total

ALLOCATION RATIOS:

| G-ALL | 7 | Elec/Gas North/Oregon 4-Factor |
|-------|----|--------------------------------|
| G-ALL | 8 | Gas North/Oregon 4-Factor |
| G-ALL | 9 | Elec/Gas North 4-Factor |
| G-ALL | 99 | Not Allocated |



| | TS OF OPERATIONS ON WORKING CAPITAL | Report ID: C-WKC-1A | | AV | ISTA UTILITIES | | | | | |
|----------|---------------------------------------|------------------------|-----------------------------|------------|----------------|-------|-------------------------------------|-----------------|------------|-----------------------|
| For Mor | nth Ended October 31, 2022 | C-WKC-1A | Gas-North Copy | | | | | | | |
| Average | e of Monthly Averages Basis | | ******************** SY | OTENA **** | ***** | | ***** | ***** GAS NORTH | I **** | *CAC COLITH* |
| Ref/Basi | is Account Description | | Washington | Idaho | Oregon | Total | ***** ELECTRIC ***** Washington Ida | no Washington | ı Idaho | *GAS SOUTH* Oregon |
| rton Bao | icr toodan Boompaon | | ***acrimgton | raarro | Grogon | Total | vvaoriington iaa | 10 Washington | idano | Orogon |
| 1 | 151120 Fuel Stock Coal-Colstrip | | | | | | | | | |
| 1 | 151210 Fuel Stock Hog Ffuel-KF0 | SS | | | | | | | | |
| 7/4 | 154100 Plant Materials & Oper Su | pplies | | | | | | | | |
| 1 | 154300 Plant Materials & Oper Su | pplies - CS2 | | | | | | | | |
| 1 | 154400 Plant Materials & Oper Su | pplies - Colstri | | | | | | | | |
| 7/4 | 154500 Supply Chain Receiving Ir | nventory | | | | | | | | |
| 7/4 | 154550 Supply Chain Average Co | st Variance | | | | | | | | |
| 7/4 | 154560 Supply Chain Invoice Pric | e Variance | | | | | | | | |
| 99 | 163998 Common Working Capital | | | | | | | | | |
| 99 | 163999 Investor-Supplied Working | g Capital | | | | | | | | |
| | TOTAL | | | | | | | | | |
| | TOTAL | | | | | | | | | |
| | ALLOCATION DATIOS | | | | | | | | | |
| | ALLOCATION RATIOS: 7/4 Jur Rollup/Jui | risdictional 4-F | | | | | | | | |
| | 99 Not Allocated | isalctional 4-1 | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |