RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended November 30, 2023	
Average of Monthly Averages Basis	

Ref/Basis Account Description System Washington Idaho

G-OPS Gas Net Operating Income (Loss)

Adjustments

Adjusted Gas Net Operating Income (Loss)

G-APL Gas Net Adjusted Rate Base

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.

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GAS ALI For Twel	SULTS OF OPERATIONS S ALLOCATION PERCENTAGES Twelve Months Ended November 30, 2023 erage of Monthly Averages Basis sis Ref Description		Report ID: G-ALL-12A		А	VISTA UTILITIES
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%
2	Input	Number of Customers - AMA Percent	12-01-2022 thru 11-30-2023	271,284 100.000%	177,142 65.298%	94,142 34.702%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2022 thru 11-30-2023	13,693,506 100.000%	9,766,370 71.321%	3,927,136 28.679%
	Input	Jurisdictional 4-Factor Ratio Direct O & M Accounts 798 - 894 Direct O & M Accounts 901 - 935 Total Percentage	01-01-2022 thru 12-31-2022	6,726,415 16,304,486 23,030,901 100.000%	4,697,616 13,169,512 17,867,128 77.579%	2,028,799 3,134,974 5,163,773 22.421%
		Direct Labor Amount: Accounts 798 - 894 Amount: Accounts 901 - 935 Total Percentage	_	7,666,023 3,202,417 10,868,440 100.000%	5,679,187 2,266,150 7,945,337 73.105%	1,986,836 936,267 2,923,103 26.895%
		Total Number of Customers Percentage	_	270,130 100.000%	176,812 65.454%	93,318 34.546%
		Total Direct Plant Percentage	_	703,756,070 100.000%	498,574,572 70.845%	205,181,498 29.155%
4		Total Four Factor Allocators Percent	- - -	400.000% 100.000%	286.983% 71.746%	113.017% 28.254%
6	Input	Actual Therms Purchased Percent	12-01-2022 thru 11-30-2023	303,202,512 100.000%	203,855,112 67.234%	99,347,400 32.766%

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RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months 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
To: Pe To: Pe N Pe To: To: To: To: To: To: To: To	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
To Pe To Pe To Pe To Pe To Pe	Percentage		100.000%	75.864%	16.186%	7.950%
	Number of Customers at		788,366	410,798	270,130	107,438
To: Pe To: Pe N Pe To: To: To: To: To: To: To: To	Percentage		100.000%	52.107%	34.265%	13.628%
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	Percentage		100.000%	74.771%	16.846%	8.383%
	Total Percentages		400.000%	280.446%	82.833%	36.721%
	Average (CD AA)		100.000%	70.112%	20.708%	9.180%

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RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months 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%

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RESULTS OF C		Report ID:		Α	VISTA UTILITIES	
	TION PERCENTAGES	G-ALL-12A				
	oths Ended November 30, 2023 Other Averages Basis					
Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	J 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%
	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%
	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
			Tatal	□la atriia	Can Nawth	0
Р	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%
			_			
			System	Washington	Idaho	
)	Actual Annual Throughput	01-01-2022 thru 12-31-2022	309,336,642	207,305,518	102,031,124	
	Percent		100.000%	67.016%	32.984%	
	Book Depreciation	12-01-2022 thru 11-30-2023	31,695,866	22,666,256	9,029,610	
	Percent		100.000%	71.512%	28.488%	
	Net Gas Plant (before ADFIT) - AMA	11-01-2022 thru 11-30-2023	836,037,654	594,846,200	241,191,454	
2	Percent		100.000%	71.151%	28.849%	
G-P	PLT Net Gas General Plant - AMA	11-01-2022 thru 11-30-2023	0	0	0	
13	Percent		#DIV/0!	#DIV/0!	#DIV/0!	
	Net Allocated Schedule M's - AMA	12-01-2022 thru 11-30-2023	-28,396,180	-20,139,116	-8,257,064	
14	Percent		100.000%	70.922%	29.078%	
99 Inp	out Not Allocated		0.000%	0.000%	0.000%	
_						

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RESULT	S OF OPER	RATIONS	Report ID:	AVISTA UTILITIES								
GAS OP	ERATING S	STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended November 30, 2023										
Average	of Monthly	Averages Basis		*********	SYSTEM *****	*****	****** W	ASHINGTON ***	******	*********	IDAHO *******	*****
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:										
99	480000	Residential										
99	4812XX	Commercial - Firm & Interruptible										
99	4813XX	Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue	TOMEDO									
		TOTAL SALES TO ULTIMATE CUS	STOMERS									
		OTHER ORERATING REVENUES.										
00	400VVV	OTHER OPERATING REVENUES:										
99	483XXX	Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99 99	4893XX 493000	Transportation Revenues										
99	495010	Rent from Gas Property 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	orm									
00	100110	TOTAL OTHER OPERATING REVI										
		TOTAL GAS REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
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										
,	044000	UNDERGROUND STORAGE EXPE	ENSES:									
1	814000	Supervision & Engineering										
1	824000	Other Expenses										
1	837000	Other Equipment	YE ODED EVD									
		TOTAL UNDERGROUND STORAG	SE OPER EXP									
G-DEPX	,	Depreciation Expense-Underground	l Storage									
G-AMTX												
G-AMITA G-OTX		Amortization Expense-Underground Taxes Other Than FIT	i Oloraye									
9-01X		TOTAL UG STORAGE DEPR/AMR	T/NON-FIT TAY									
		101/12 00 0101/10E DEI TVAIVIIV										
		TOTAL UNDERGROUND STORAG	SE EXPENSES									

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RESULTS	SULTS OF OPERATIONS Report ID:				AVI	ISTA UTILIT	ΓIES					
GAS OPE	RATING S	STATEMENT	G-OPS-12A									
For Twelv	e Months	Ended November 30, 2023										
Average of	of Monthly	Averages Basis		******* SYSTEM *********		******** W	'ASHINGTON **	*****	*******	IDAHO *******	*****	
		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
·												
		DISTRIBUTION EXPENSES:										
		OPERATION										
3	870000	Supervision & Engineering										
3	871000	Distribution Load Dispatching										
3	874000	Mains & Services Expenses										
3	875000	Measuring & Reg Sta Exp-General										
3	876000	Measuring & Reg Sta Exp-Industria	l									
3	877000	Measuring & Reg Sta Exp-City Gate	Э									
3	878000	Meter & House Regulator Expenses	S									
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	l									
3	891000	Measuring & Reg Sta Exp-City Gate	Э									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATION	IG EXP									
G-DEPX		Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										

TOTAL DISTR DEPR/AMRT/NON-FIT TAXES

TOTAL DISTRIBUTION EXPENSES

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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended November 30, 2023	

AVISTA UTILITIES

	Average of Monthly Averages Basis			**************************************			*****	************* IDAHO ***********				
		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 9 2 9 2 9	901000 902000 903XXX 904000 905000	CUSTOMER ACCOUNTS EXPENS Supervision Meter Reading Expenses Customer Records & Collection Exp Uncollectible Accounts Misc Customer Accounts TOTAL CUSTOMER ACCOUNTS E	enses									
2 9	908XXX 909000 910000	CUSTOMER SERVICE & INFO EXECUSTOMER Assistance Expenses Advertising Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & IN										
2 9	912000 913000 916000	SALES EXPENSES: Demonstrating & Selling Expenses Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES										
4 9 4 9 4 9 4 9 4 9 4 9 4 9 9 4 9 9 9 9	920000 921000 922000 923000 924000 925XXX 926XXX 928000 931000 935000	ADMINISTRATIVE & GENERAL EX Salaries Office Supplies & Expenses Admin. Expenses Transferred - Cred Outside Services Employed Property Insurance Premium Injuries and Damages Employee Pensions and Benefits Regulatory Commission Expenses Miscellaneous General Expenses Rents Maintenance of General Plant										

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RESULTS	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILIT	ΓIES				
		STATEMENT	G-OPS-12A								
For Twel	e Months	Ended November 30, 2023									
		Averages Basis		*******	* SYSTEM *****	*****	********** WASHINGTON **	*****	*******	* IDAHO *******	*****
	s Account			Direct	Allocated	Total	Direct Allocated	Total	Direct	Allocated	Total
		·									
G-DEPX		Depreciation Expense-General Pla									
G-AMTX		Amortization Expense - General P	lant - 303000								
G-AMTX		Amortization Expense - Misc IT In	_								
G-AMTX		Amortization Expense-General Pla	ant - 390200, 396								
99	407230	Tax Reform Amortization									
99	407302	Amortization WA Excess Natural (
99	407305	Natural Gas Depreciation Study D									
99	407306	Regulatory Debit - AMI Amortization									
99	407307	Regulatory Debit - Existing Meters									
99	407311	Regulatory Debit - AFUDC Amortiz									
99	407314	Regulatory Debit - FISERVE Amor	rtization								
99 99	407319 407332	AFUDC Equity DFIT Deferral	propintion Deform								
99	407332	Existing Meters/ERTs Excess Dep COVID-19 Deferred Costs	Dieciation Defena								
99	407347	AMORT OF INTERVENOR FUND	DEEEB								
99	407381	Voluntary RNG Revenue Offset	DEFER								
99	407407	Reg. Credits-Amortization Depreci	iation Renefit								
99	407413	Reg Credits - Williams Outage	autori Berient								
99	407416	Reg. Credits-CCA B&O Tax									
99	407419	Amortization AFUDC Equity Tax C	Credit								
99	407436	Regulatory Deferral - AMI									
99	407437	Depreciation Deferral									
99	407443	Regulatory Deferral - Reg. Fees									
99	407447	Regulatory Deferral - COVID-19									
99	407452	Regulatory Deferral - Intervenor Fu	unding								
99	407454	Regulatory Deferral - Pension Set	tlement Deferral								
99	407459	Insurance Balancing									
99	407493	Amortization Remand Residual									
G-OTX		Taxes Other Than FITA&G									
		TOTAL A&G DEPR/AMRT/NON-F	FIT TAXES								
		TOTAL ADMIN & GENERAL EXP	ENSES								
		TOTAL EXPENSES BEFORE FIT									
		NET OPERATING INCOME (LOS	S) BEFORE FIT								
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME	TAX								
G-FIT		AMORTIZED INVESTMENT TAX	CREDIT								
		GAS NET OPERATING INCOME	(LOSS)								
ALLOCA ⁻	TION RATI	OS:									
G-ALL		System Contract Demand			100.000%		68.040%			31.960%	
G-ALL	2	Number of Customers - AMA			100.000%		65.298%			34.702%	
CALL	0	Direct Distribution Operating Expo			100 000%		71 2210/			29 6700/	

100.000%

100.000%

0.000%

G-ALL 3

G-ALL 4

G-ALL 10

G-ALL 99

Direct Distribution Operating Expense

Jurisdictional 4-Factor Ratio

Actual Annual Throughput

Not Allocated

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28.679%

28.254%

32.984%

0.000%

71.321%

71.746%

67.016%

RESULTS	OF OPER	RATIONS	Report ID:		AVI	STA UTILIT	TIES					
GAS ALLO	CATION	OF OTHER REVENUE	G-495-12A									
For Twelve	Months E	Ended November 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-Miscellaneou	S									
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	erral									
4	495338	Non-Res Decoupling Deferred Rev	/									
4	495339	Amortization Non-Res Decoupling										
4	495600	Other Gas Revenue-DSM Lost Ma	ırgin									
4	495680	Other Gas Revenue-Margin Reduc	ction									
4	495711	Other Gas Revenue-Glendale Sys	tem									
4	495780	Other Gas Revenue-PPP Recover	ту									
4	495900	Gas Customers-Other Gas Reven	ues									
		TOTAL OTHER GAS REVENUES										
			_									_

0.000%

ALLOCATION RATIOS:

Jurisdictional 4-Factor Ratio

Not Allocated

G-ALL

G-ALL

71.746%

0.000%

28.254%

ALLOC	CATION C	PERATIONS OF PURCHASED GAS COSTS	Report ID: G-804-12A		A۱	/ISTA UTILI	ΓIES					
		ths Ended November 30, 2023 hly Averages Basis		******	SYSTEM *****	*****	********	ASHINGTON *	****	******	IDAHO ******	*****
	i: Accoun			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(CI/Das	1. 7.000011	Description		Bircot	7 tilocated	Total	Bileot	711000100	- Total	Direct	7 tilooatea	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6	804010	Gas Costs - Fixed Hedge										
6	804014	GTI Contributions										
6	804017	Transaction Fees										
6	804018	Merchandise Processing Fee										
6	804140	Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem 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									
	. A. T. (O.)	1.T.O.O.										
	ATION R				400 0000			00.04554			04.00557	
G-ALL	. 1	System Contract Demand			100.000%			68.040%			31.960%	

0.000%

G-ALL

G-ALL

6

99

Actual Therms Purchased

Not Allocated

67.234%

0.000%

32.766%

RESUI	LTS OF OPERA	ATIONS										
	CATION OF AC		G-908-12A									
		ded November 30, 2023										
Averag	ge of Monthly Av	verages Basis		*********	SYSTEM *****	******	****** W/	ASHINGTON **	*****	********	* IDAHO ******	*****
Ref/Bas	si:Account De	escription		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Custo	omer Assistance Expense										
99	908600 Public	c Purpose Tariff Rider Expe	nse Offset									
99	908610 Limite	ed Income Tax Refund Prog	ram									
99	908690 Sche	dule 91 Amortization include	ed in Unbille									
99	908990 DSM	Amortization										
	Total	Account 908										
ALLOC	CATION RATIOS	S:										
G-ALL	_ 2 Numb	per of Customers - AMA			100.000%			65.298%			34.702%	
G-ALL		llocated			0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:	
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-12A	
For Twelve Months Ended November 30, 2023		
Average of Monthly Averages Basis		

Ref/Basis Description System Washington Idaho

Debt

- 1 Capital Structure Debt Ratio
- 2 Cost of Debt Total Cost of Debt

Total Weighted Cost

G-APL Net Rate Base

Interest Deduction for FIT Calculation

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost



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For Twelve Mor	DPERATIONS DME TAXESGAS oths Ended November 30, 2023 othly Averages Basis	Report ID: G-FIT-12A	A۱	/ISTA UTILITIES	
Ref/Basis	Description		System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Operating Revenue	Income:			
G-OPS	Operating & Maintenance Expen	se			
G-OPS	Book Deprec/Amort and Reg Am	ortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before F	ΊΤ			
G-INT G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & Amor Schedule M Adjustments Taxable Net Operating Income	tization			
	Tax Rate				
	Federal Income Tax				
G-DTE G-DTE 99 41140	Deferred FIT Customer Tax Credit Amortizatio Montized Investment Tax Credit Total FIT/Deferred FIT & ITC				

ALLOCATION RATIOS: G-ALL 99 Not Al

Not Allocated

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0.000%

0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended November 30, 2023

Average of Months Page 19.

AVISTA UTILITIES

Average of Mont		es Rasis	*****	****** SYSTEM ****	*****	******** \/\ \	SHINGTON *****	*****	*****	IDAHO *******	****
Ref/Basis	Account	Description		rect Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1101/124010	997000	Book Depreciation & Amortization		7 tiloodtod	Total	Billoot	7 modatod	rotar	Biroot	7 tilocatou	rotar
40											
12	997001	Contributions In Aid of Construction	on								
12	997002	Injuries and Damages	A I								
12	997005	FAS106 Current Retiree Medical									
99	997010	Deferred Gas Credit and Refunds									
12	997016	Redemption Expense Amortizatio	on								
99	997018	DSM Tariff Rider									
12		FAS87 Current Pension Accrual									
12	997027	Customer Uncollectibles									
99	997031	Decoupling Mechanism									
12	997032	Interest Rate Swaps									
12	997035	Leases									
12		AFUDC									
12	997049	Tax Depreciation									
12	997055	Deferred Gas Exchange									
99	997065	Amortization of Unbilled Revenue									
12	997080	Book Transportation Depreciation	n e								
12	997081	Deferred Compensation									
4	997082	Meal Disallowances									
12	997083	Paid Time Off									
12	997084	Customer Uncollectibles									
99	997098	Provision for Rate Refund									
12	997101	Repairs 481 (a)									
99	997105	WA Nat Gas Line Extension									
99	997107	MDM System									
99	997108	Provision for Rate Refund-Tax Re	eform								
99	997109	Tax Reform Amortization									
99	997110	FISERVE									
12	997111	Capitalized Transportation									
12		AFUDC Debt CWIP									
12		AFUDC Equity DFIR Deferral									
12	997118	Depreciation Study Deferral									
12		AFUDC Tax CPI									
12	997120	Transportation Tax Disallowance									
12	997122	Regulatory Fees									
12	997125	COVID-19									
12	997126	Prepaid Expenses									
12	997127	CARES Act SS Deferral									
12	997128	Meters Expensed									
12	997129	Mixed Service Costs (IDD#5)									
12	997138	Intervenor Funding									
12	997139	Pension Settlement									
12	997140	Insurance Balancing									
12		CCA									
12	997143	Depreciation Rate Deferral									
12		Williams Pipeline Outage									
12	997145	Sec 174 Research Costs									
	557 1 10	TOTAL SCHEDULE M ADJUSTN	MENTS								
		I STAL CONLEGGE IN ADUCOTIV									
ALLOCATION R	ATIOS:										
G-ALL	1	Contract System Demand		100.000%			68.040%			31.960%	
G-ALL	2	Number of Customers - AMA		100.000%			65.298%			34.702%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			71.746%			28.254%	
G-ALL	6	Actual Therms Purchased		100.000%			67.234%			32.766%	
G-ALL	11	Book Depreciation		100.000%			71.512%			28.488%	
G-ALL	12	Net Gas Plant (before ADFIT) - Al	MA	100.000%			71.151%			28.849%	
G-ALL	99	Not Allocated	uvir t	0.000%			0.000%			0.000%	
J / LL	55	110t / Houdiou		0.000/0			0.00070			0.00070	

		RATIONS	Report ID:	AVIS	STA UTILITIES	
		ME TAX EXPENSEGAS	G-DTE-12A			
		Ended November 30, 2023				
		Averages Basis		_		
Ref/Basis	Account	Description		System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expen	se - Allocated			
99		Deferred Federal Income Tax Exp	oo / moodioa			
00	110100	SUBTOTAL				
		OOD TO TALL				
12	411100	Deferred Federal Income Tax Expen	se - Allocated			
99	411100	Deferred Federal Income Tax Exp				
		SUBTOTAL				
12		Deferred Federal Income Tax Expen	se - Allocated			
99	410193	Deferred Federal Income Tax Exp				
		SUBTOTAL				
		Total Deferred Federal Income Tax	Expense			
99	411193	Customer Tax Credit Amortization				
		SUBTOTAL				
ALLOCAT	ΓΙΟΝ RAT	IOS:				
G-ALL	12	Net Gas Plant (before ADFIT) - AMA		100.000%	71.151%	28.849%
		1				

G-ALL

99

Not Allocated

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0.000%

0.000%

	OF OPE		Report ID:			A۱	VISTA UTILITIES					
TAXES O	THER TH	AN FEDERAL INCOME TAX	G-OTX-12A									
		Ended November 30, 2023										
		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										
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 TAYES OTHER THA	NI EIT									
		TOTAL TAXES OTHER THA	IN FII									
ALLOCAT	TION RATI	OS:										
G-ALL	1	System Contract Demand			100.000%			68.040%			31.960%	

RESULTS	OF OPERA	TIONS	Report ID:				AVISTA UTILITI	ES				
GAS UTILI			G-PLT-12A			,		— •				
		ded November 30, 2023										
		verages Basis		******	* SYSTEM *****	*****	******* W	ASHINGTON ***	*****	******	* IDAHO *******	****
Ref/Basis		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1101/124010	710004111	PLANT IN SERVICE		Biroot	7 11000100	10141	Direct	7111004104	10141	Direct	rinocatoa	10101
		INTANGIBLE PLANT:										
4	303000	Misc Intangible Plant (30300	00)									
4	3031XX	Misc Intangible IT Plant (303	•									
•	0001707	TOTAL INTANGIBLE PLAN	•									
		UNDERGROUND STORAG	SE PLANT:									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipm	nent									
1	355000	Measuring & Regulating Equ										
1	356000	Purification Equipment										
1	357000	Other Equipment										
		TOTAL UNDERGROUND S	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 Ed	quip-General									
6	379000	Measuring & Reg Station Ed	quip-City Gate									
6	380000	Services										
6	381XXX	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installation										
6	385000	Industrial Measuring & Reg	Sta Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA	ANT									
		OFNIEDAL DLANT										
4	000\/\/	GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements	.4									
4	391XXX	Office Furniture & Equipment	IL									
4 1	392XXX	Transportation Equipment										
4 1	393000	Stores Equipment	amont									
4	394000	Tools, Shop & Garage Equip	JIIIU									
4 1	395XXX 396XXX	Laboratory Equipment										
4 1	396XXX 397XXX	Power Operated Equipment										
4 1		Communications Equipment	l									
4	398000	Miscellaneous Equipment										

TOTAL GENERAL PLANT

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RESULTS		TIONS	Report ID:			A۱	/ISTA UTILITIE	ES				
GAS UTILI		ded November 30, 2023	G-PLT-12A									
		erages Basis		*******	SYSTEM ******	*****	******* W <i>A</i>	ASHINGTON **	*****	*******	* IDAHO ******	****
Ref/Basis		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVIC	Е									
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, 396 TOTAL ACCUMULATED A										
		TOTAL ACCUMULATED D										
		NET GAS UTILITY PLANT b	pefore 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	2900 from C-DT 2919 from C-DT 3750 from C-DT I Redemptions									
		NET GAS UTILITY PLANT										
ALLOCATION	OCATION RATIOS:											
G-ALL G-ALL G-ALL G-ALL	1 4 6 12	System Contract Demand Jurisdictional 4-Factor Ratio Actual Therms Purchased Net Gas Plant (before ADFIT			100.000% 100.000% 100.000% 100.000%			68.040% 71.746% 67.234% 71.151%			31.960% 28.254% 32.766% 28.849%	

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RESULT	S OF OF	PERATIONS	Report ID:			A\	VISTA UTILITII	ES				
ADJUST	MENTS	TO NET GAS UTILITY PLANT	G-APL-12A									
For Twel	ve Month	ns 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:										
1	108121	AMI Existing Meters/ERTs Deferral	I A/D									
4		Regulatory Asset - AFUDC	1 7/0									
4		Accumulated Amortization - AFUD	C									
1		Gas Stored - Recoverable Base Ga										
1		Gas InventoryJackson Prairie										
1		Gas InventoryClay Basin										
99		Regulatory Asset-Deferred Pre-AM	II Meters/ERT:									
99		Regulatory Asset-Deferred AMI Co										
99		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		Rate Base-Regulatory Liability-Non	_									
99		WA Excess Nat Gas Line Extensio										
99	283302	ADFIT - WA Excess Nat Gas Line	Extension									
C-WKC		Working Capital										
99	186710	DSM Programs										
		TOTAL OTHER ADJUSTMENTS										
		NET RATE BASE										
		NET NATE DAGE										
ALLOCA	TION RA	ATIOS:										
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	99	Not Allocated			0.000%			0.000%			0.000%	

RESULTS C	OF OPERATIONS		Report ID:			AVISTA UTILITIES						
GAS-NORT	H DEPRECIATION E	XPENSE	G-DEPX-12A									
	Months Ended Noven											
Average of I	Monthly Averages Ba	sis		[
			Assigned or	Assigned or	Assigned or							
		System	Assigned or Allocated	Assigned or Allocated	Assigned or 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		Total	to Lioutilo	to Guo Mortin	to out coun	Jiroti 7 modatou	- I Otal	Direct Allegated	- I Otal	Biioot	7 modatou	Total
	Steam (ED-AN)											
	Steam (ED-ID)											
	Steam (ED-WA)											
	Hydro (ED-AN)											
	Other (ED-AN)											
Total Electi	ric Production											
Electric Tro	nomiccion											
Electric Tra	ansmission ED-AN											
	ED-AN ED-ID											
	ED-WA											
Total Electi	ric Transmission											
Electric Dis												
	ED-AN											
	ED-ID ED-WA											
Total Flecti	ric Distribution											
Total Liceti	ile Distribution											
Gas Under	ground Storage											
1	GD-AN											
	GD-OR											
Total Gas U	Jnderground Storag											
Gas Distrib												
6	GD-AN GD-ID											
	GD-WA											
	GD-OR											
Total Gas D	Distribution											
General Pla												
	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 GD-OR											
Total Gene												
Total Depre	eciation Expense											
	_											

Jurisdiction -

System Contract Demand

Actual Therms Purchased

Jurisdictional 4-Factor Ratio

Washington

68.040%

71.746%

67.234%

Allocation Ratios:

Elec/Gas North/Oregon 4-Factor

Gas North/Oregon 4-Factor

Elec/Gas North 4-Factor

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

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Idaho

31.960%

28.254%

32.766%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended November 30, 2023	
Average of Monthly Averages Basis	
	<u> </u>

	System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORT		******* WASHINGTON ***			IDAHO ******	
Ref/Basis	Total	to Electric	to Gas-North	to Gas-South	Direct Allocate	ed Total	Direct Allocated	Total	Direct	Allocated	Total
Production/Transmission Franchises (302000) ED-AN											
Franchises (302000) ED-AN Misc Intangible Plt (303000) ED-AN											
Total Production/Transmission											
Total Todastion, Transmission											
Distribution											
Franchises (302000) ED-WA											
Misc Intangible Plt (303000) ED-WA											
Total Distribution											
General Plant - 303000											
7,4 CD-AA											
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											
9,4 CD-ID											
9,4 CD-WA											
ED-AN											
ED-ID											
ED-WA											
8,4 GD-AA											
4 GD-AN											
GD-OR											
Total Miscellaneous IT Intangible Plant - 3031XX											
Gas Underground Storage											
1 GD-AN											
Total Gas Underground Storage											
Conoral Blant 200200 206200											
General Plant - 390200, 396200 7,4 CD-AA											
7,4 CD-AA 4 ED-AN											
GD-OR											
Total General Plant- 390200, 396200											
Total Scholar lane 030200, 030200											
Total Amortization Expense											
·											
Allocation Ratios:											
Service -		Electric	Gas-North	Gas-South	Jurisdiction	า -	Washington			Idaho	
7 Elec/Gas North/Oregon 4-Factor		70.112%		9.180%	1	System Contract De				31.960%	
8 Gas North/Oregon 4-Factor		0.000%		30.965%	4	Jurisdictional 4-Fac	tor Rati 71.746%			28.254%	
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%							

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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12
For Twelve Months Ended November 30, 2023	
Average of Monthly Averages Basis	

Service -

8

Elec/Gas North/Oregon 4-Factor

Gas North/Oregon 4-Factor

Elec/Gas North 4-Factor

Electric

70.112%

0.000%

77.144%

Gas-North

20.708%

69.035%

22.856%

Gas-South

9.180%

30.965%

0.000%

AVISTA UTILITIES

			Assigned or	Assigned or	Assigned or									
		System	Allocated	Allocated	Allocated	****** G	SAS-NORTH ******		***** W	ASHINGTON *****	***	*****	* IDAHO ******	
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Prod	_													
	Steam (ED-AN)													
	Steam (ED-ID)													
	Steam (ED-WA)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Electric	c Production													
Electric Tran	nsmission													
	ED-AN													
	ED-ID													
	ED-WA													
Total Electric	c Transmission													
Electric Dist	ribution													
	ED-AN													
	ED-ID													
	ED-WA													
Total Electric	c Distribution													
Gas Undergr	round Storage													
1	GD-AN													
	GD-OR													
Total Gas Ur	nderground Storag													
Gas Distribu	ition													
6	GD-AN													
	GD-ID													
	GD-WA													
	GD-OR													
Total Gas Di	stribution													
General Plan	nt													
	ED-AN													
	ED-ID													
	ED-WA													
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
9 8 <i>4</i>	CD-WA GD-AA													
8,4 4	GD-AA GD-AN													
7	GD-ID													
	GD-WA													
	GD-OR													
Total Genera														
Total Accum	ulated Depreciation													
Allocation R	atios:													
Comico			□la atria	One Newth	One Co. 41-	1_				Maalain atau			م ما ماما	

Jurisdiction -

System Contract Demand

Actual Therms Purchased

Jurisdictional 4-Factor Ratio

Washington

68.040%

71.746%

67.234%

Page 1 of 1 Print Date-Time: 2/8/2024 11:12 PM

Idaho

31.960%

28.254%

32.766%

RESULTS OF (OPERATIONS	Report ID:	7		AVISTA UTILITIES				
	ACCUMULATED AMORTIZATION	G-AAMT-12A	\						
For Twelve Mor	nths Ended November 30, 2023								
Average of Mor	nthly Averages Basis								
		Assigned or	Assigned or	Assigned or					
		System Allocated	Allocated	Allocated	****** GAS-NORTH ***	***** ****** V	WASHINGTON ******	****** IDAHO ******	
Ref/Basis		Total to Electric	to Gas-North	to Gas-South	n Direct Allocated	Total Direct	Allocated Tota	I Direct Allocated	Total
Production/Tra	ansmission								
Fr	ranchises (302000) ED-AN								
Mi	isc Intangible Plt (303000 ED-AN								
	on/Transmission								
Distribution									
Fr	ranchises (302000) ED-WA								
	isc Intangible Plt (303000 ED-WA								
Total Distribut									
General Plant	- 303000								
7,4	CD-AA								
9,4	CD-AN								
0 , r	GD-ID								
	GD-WA								
	GD-OR								
Total General I									
Total General	1 Idill - 303000								
Miscellaneous	s IT Intangible Plant - 3031XX								
7,4	CD-AA CD-AN								
9,4									
9	CD-ID								
9	CD-WA								
	ED-AN								
	ED-ID								
0.4	ED-WA								
8,4	GD-AA								
4	GD-AN								
Total Misseller	GD-OR								
rotai Miscellar	neous IT Intangible Plant - 3031X								
Coo Un dorano	and Characa								
Gas Undergro									
1	GD-AN								
Total Gas Und	lerground Storage								
	- 390200, 396200								
7,4	CD-AA								
9	CD-ID								
9	CD-WA								
4	ED-AN								
	ED-WA								
	GD-WA								
	GD-OR								
Total General I	Plant - 390200, 396200								
Total Accumul	lated Amortization								
Allocation Rati	ios:		_						
Service -		Electric					Washington	Idaho	
	lec/Gas North/Oregon 4-Factor	70.112%			-	stem Contract Demand	68.040%	31.960%	
	as North/Oregon 4-Factor	0.000%				risdictional 4-Factor Ratio	71.746%	28.254%	
9 El	lec/Gas North 4-Factor	77.144%	6 22.856%	0.000%	o de la companya de l				

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	TS OF OPERATIONS ON GENERAL PLANT	Report ID: C-GPL-12A		A	VISTA UTILITIES								
	elve Months Ended November 30, 2023	C-GPL-12A		G	as-North Copy								
	e of Monthly Averages Basis			G	as-North Copy								
rtverag	e or Moriting 7 Werages Basis	<u> </u>	*********	***** FI FCTRI	C *********	*****	********	***** GAS NOR	TH ********	*****	******* OR	EGON GAS *****	*****
Ref/Bas	is 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												
	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												
	TOTAL ACCOUNT												
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	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												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												

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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2023	
Average of Monthly Averages Basis	

Gas-North Copy

		.,, , , , , , , , , , , , , , , , , , ,		*********	***** ELECTRIC	******	*****	*******	***** GAS NOR	TH *******	******	****** OF	EGON GAS *****	*****
Ref/Basi	s 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												

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		PERATIONS RAL PLANT	Report ID:		A\	/ISTA UTILITIES								
For Twe	lve Month	is Ended November 30, 2023 ly Averages Basis	C-GPL-12A		G	as-North Copy								
		Description	Total	**************************************	***** ELECTRIC Direct-ID	2 ************************************	******* Total	**************************************	***** GAS NOR Direct-ID	TH ************************************	******** *** Total	**************** OR Direct-OR	EGON GAS ***** Allocated	Total
99 99 99 8 7 9	396XXX	Power Operated 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	397XXX	Communication 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	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 RA 7 8 9		etor	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%

RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
For Twelve Months Ended November 30, 2023

Report ID:
C-IPL-12A

Average of Monthly Averages Basis

AVISTA UTILITIES

Gas-North Copy

Average of N	viontniy Av	erages Basis			** EL EOTO!O **				***			*****		****
D . (/D . :	Λ :	Day of the co				**************************************		******					EGON GAS*****	
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA / ID / AN												
· ·		TOTAL ACCOUNT												
		TOTAL ACCOUNT												
	303100	Misc Intangible PlantMai												
00	303100													
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												
	30310X	Misc Intangible PlantTeri												
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												
	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												
O		TOTAL ACCOUNT												
		TOTAL ACCOUNT												
	202115	Misc Intangible PlantPC												
00	303113	ED MA / 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												
		TOTAL ACCOUNT												
			·			<u></u>			<u> </u>					

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RESULTS OF OPERATIONS Report ID: COMMON INTANGIBLE PLANT C-IPL-12A For Twelve Months Ended November 30, 2023

Average of Monthly Averages Basis

AVISTA UTILITIES

Gas-North Copy

Average or i	HORITING AV	erages basis											
					********				********			EGON GAS******	
Ref/Basis	Account	Description Total	I 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 PlantTen ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											
ALLOCATIO	N PATIOS												
G-ALL G-ALL G-ALL G-ALL	7 8 9 99	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 (ATIONS LATED DEFERRED FIT	Report ID:		AVISTA UTILITIES					
For Twelve	Twelve Months Ended November 30, 2023 rage of Monthly Averages Basis Gas-North Copy									
		Description		Total	Electric	Gas North	Oregon Gas			
		ADFIT - Common Plant (For	Report APL)							
7	282900	CD-AA								
8	282900	GD-AA								
9	282900	CD-WA / ID / AN								
7	282919	CD-AA								
7	283750	CD-AA								
		Total								
ALLOCATION	ON RATIO	OS:								
G-ALL	7	Elec/Gas North/Oregon 4-Fa	ctor	100.000%	70.112%	20.708%	9.180%			

100.000%

0.000%

0.000%

77.144%

0.000%

69.035%

22.856%

0.000%

30.965%

0.000%

0.000%

G-ALL

G-ALL

G-ALL

8

9

99

Gas North/Oregon 4-Factor

Elec/Gas North 4-Factor

Not Allocated

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RESULTS OF OPERATIONS Report ID: COMMON WORKING CAPITAL C-WKC-12A			AVISTA UTILITIES						
For Twe	elve Months Ended November 30, 202 e of Monthly Averages Basis		ру						
		*******	** SYSTEM *	******	***	**** ELECTRIC ****	***** GAS NORTH *****	*GAS SOUTH*	
Ref/BasisAccount Description		Washington	Idaho	Oregon	Total	Washington Idaho	Washington Idaho	Oregon	
1	151120 Fuel Stock Coal-Colstrip								
1	151210 Fuel Stock Hog Ffuel-KFGS								
7/4	154100 Plant Materials & Oper Supp	olies							
1	154300 Plant Materials & Oper Supp	plies - CS2							
1	154400 Plant Materials & Oper Supp	olies - Colstrip							
7/4	154500 Supply Chain Receiving Investigation	entory							
7/4	154550 Supply Chain Average Cost	Variance							
7/4	7/4 154560 Supply Chain Invoice Price Variance								
99	163998 Common Working Capital								
99	163999 Investor-Supplied Working (Capital							
	TOTAL								
	ALLOCATION RATIOS: 7/4 Jur Rollup/Jurise	dictional 4-Factor Ratios	Electric 70.112%	Gas-North 20.708%	Gas-South 9.180%		Idaho Gas	9	

99

Not Allocated