RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended December 31, 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.

Page 1 of 1 Print Date-Time: 2/9/2024 5:27 PM

RESUL	TS OF OPER	RATIONS	Report ID:		A	VISTA UTILITIES
GAS AI	LLOCATION	PERCENTAGES	G-ALL-12A			
		Ended December 31, 2023				
		Averages Basis	Page day Pata frage	0	10/ b ' (Lilaha
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%
	Input	Number of Customers - AMA	01-01-2023 thru 12-31-2023	271,576	177,264	94,312
2		Percent	=	100.000%	65.272%	34.728%
	G-OPS	Direct Distribution Operating Expense	01-01-2023 thru 12-31-2023	14,245,191	9,982,409	4,262,782
3		Percent		100.000%	70.076%	29.924%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accounts 798 - 894		6,709,236	4,457,801	2,251,435
		Direct O & M Accounts 901 - 935	<u>_</u>	2,863,638	2,276,273	587,365
		Total	_	9,572,874	6,734,074	2,838,800
		Percentage		100.000%	70.345%	29.655%
		Direct Labor Amount: Accounts 798 - 894		7,740,423	5,691,694	2,048,729
		Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483
		Total	_	10,825,584	7,865,372	2,960,212
		Percentage		100.000%	72.655%	27.345%
		Total Number of Customers	<u> </u>	273,638	178,275	95,363
		Percentage		100.000%	65.150%	34.850%
		Total Direct Plant	_	739,752,207	523,733,815	216,018,392
		Percentage		100.000%	70.799%	29.201%
		Total Four Factor Allocators	_	400.000%	278.949%	121.051%
4		Percent		100.000%	69.737%	30.263%
	lanut	Actual Therman Durahone d	04 04 0000 #5 **** 40 04 0000	200 000 400	405 000 450	05 500 000
6	Input	Actual Therms Purchased Percent	01-01-2023 thru 12-31-2023	290,886,160 100.000 %	195,296,158 67.138%	95,590,002
6		FOICEIIL	=	100.00076	07.130%	32.862%

Page 1 of 4 Print Date-Time: 2/9/2024 5:27 PM

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

7

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		103,233,265	88,025,167	10,503,123	4,704,975
	Direct O & M Accts 901 - 935		71,769,262	48,332,811	15,977,494	7,458,957
	Direct O & M Accts 901 - 905 Utility 9 Only		4,933,444	3,459,404	1,474,040	XXXXXX
	Adjustments		0			
	Total		179,935,971	139,817,382	27,954,657	12,163,932
	Percentage		100.000%	77.704%	15.536%	6.760%
	Direct Labor Accts 500 - 894		70,184,488	53,395,893	12,110,497	4,678,098
	Direct Labor Accts 901 - 935		28,452,521	21,720,191	3,145,895	3,586,435
	Direct Labor Accts 901 - 905 Utility 9 Only		5,320,240	3,750,140	1,570,100	XXXXXX
	Total		103,957,249	78,866,224	16,826,492	8,264,533
	Percentage		100.000%	75.864%	16.186%	7.950%
	Number of Customers at		788,366	410,798	270,130	107,438
	Percentage		100.000%	52.107%	34.265%	13.628%
	Net Direct Plant		4,431,484,674	3,313,443,980	746,529,039	371,511,655
	Percentage		100.000%	74.771%	16.846%	8.383%
	Total Percentages		400.000%	280.446%	82.833%	36.721%
	Average (CD AA)		100.000%	70.112%	20.708%	9.180%

Page 2 of 4 Print Date-Time: 2/9/2024 5:27 PM

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

8

AVISTA UTILITIES

ا بر مصا	Coo North /Orogon A Footor	04 04 2022 thru 12 24 2022	Total	□lo otrio	Coo Nowth	0,000,000
Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,581,563	0	10,070,421	4,511,142
	Direct O & M Accts 901 - 935		22,667,120	0	15,453,013	7,214,107
	Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040	XXXXXX
	Total		38,722,723	0	26,997,474	11,725,249
	Percentage		100.000%	0.000%	69.720%	30.280%
	Direct Labor Accts 580 - 894		12,190,458	0	8,793,619	3,396,839
	Direct Labor Accts 901 - 935		4,332,630	0	2,024,559	2,308,071
	Direct Labor Accts 901 - 905 Utility 9 Only		1,570,100	0	1,570,100	XXXXXX
	Total		18,093,188	0	12,388,278	5,704,910
	Percentage		100.000%	0.000%	68.469%	31.531%
	Number of Customers at		377,568	0	270,130	107,438
	Percentage		100.000%	0.000%	71.545%	28.455%
	Net Direct Plant		1,102,026,774	0	731,821,367	370,205,407
	Percentage		100.000%	0.000%	66.407%	33.593%
	Total Percentages		400.000%	0.000%	276.141%	123.859%
	Average (GD AA)		100.000%	0.000%	69.035%	30.965%

Page 3 of 4 Print Date-Time: 2/9/2024 5:27 PM

RESULTS OF OPER		Report ID:		А	VISTA UTILITIES	
GAS ALLOCATION I		G-ALL-12A				
	nded December 31, 2023					
Average of Monthly A					_	
Input	Elec/Gas North 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		98,526,243	88,025,167	10,501,076	0
	Direct O & M Accts 901 - 935		64,314,645	48,332,811	15,981,834	0
	Adjustments		0	0	0	0
	Total		162,840,888	136,357,978	26,482,910	0
	Percentage		100.000%	83.737%	16.263%	0.000%
	Direct Labor Accts 580 - 894		65,350,087	53,395,893	11,954,194	0
	Direct Labor Accts 901 - 935		25,394,208	21,720,191	3,674,017	0
	Total		90,744,295	75,116,084	15,628,211	0
	Percentage		100.000%	82.778%	17.222%	0.000%
	Number of Customers at		680,928	410,798	270,130	0
	Percentage		100.000%	60.329%	39.671%	0.000%
	Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0
	Percentage		100.000%	81.729%	18.271%	0.000%
	Total Percentages		400.000%	308.573%	91.427%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%
·	7.1.01ago (027111.127177)		100100070	71111170		0.00070
			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%	9.650%
01	Cao North, Crogon of Tactor //	01 01 2020 tilla 12 01 2020	100.00070	0.00070	00.00070	0.00070
			System	Washington	Idaho	
	Actual Annual Throughput	01-01-2023 thru 12-31-2023	309,336,642	207,305,518	102,031,124	
10	Percent		100.000%	67.016%	32.984%	
		•				
	Book Depreciation	01-01-2023 thru 12-31-2023	31,830,818	22,658,959	9,171,859	
11	Percent		100.000%	71.186%	28.814%	
	Net Gas Plant (before ADFIT) - AMA	12-01-2022 thru 12-31-2023	839,286,411	595,376,645	243,909,766	
12	Percent		100.000%	70.938%	29.062%	
G-PLT	Net Gas General Plant - AMA	12-01-2022 thru 12-31-2023	0	0	0	
13	Percent		#DIV/0!	#DIV/0!	#DIV/0!	
	Net Allocated Schedule M's - AMA	01-01-2023 thru 12-31-2023	-37,388,939	-26,733,094	-10,655,845	
14	Percent		100.000%	71.500%	28.500%	
99 Input	Not Allocated		0.000%	0.000%	0.000%	

Page 4 of 4 Print Date-Time: 2/9/2024 5:27 PM

RESULT	S OF OPE	RATIONS	Report ID:		AV	ISTA UTILI	TIES					
GAS OPI	ERATING S	STATEMENT	G-OPS-12A									
For Twel	ve Months	Ended December 31, 2023										
Average	of Monthly	Averages Basis		*******	SYSTEM *****	******	****** W	'ASHINGTON **	*****	*******	IDAHO *******	*****
		Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES										
		SALES OF GAS:	_									
99	480000	Residential										
99	4812XX	Commercial - Firm & Interruptible										
99	4813XX	Industrial-Firm										
99	481400	Interruptible										
99	484000	Interdepartmental Revenue										
99	499XXX	Unbilled Revenue										
		TOTAL SALES TO ULTIMATE CL	JSTOMERS									
		OTHER OPERATING REVENUES	S:									
99	483XXX	Sales for Resale										
4	488000	Miscellaneous Service Revenues										
99	4893XX	Transportation Revenues										
99	493000	Rent from Gas Property										
99	495010	CCA Allowance Revenue										
99	407310	CCA Allowance Revenue Deferral										
4	495XXX	Other Gas Revenues										
99	496100	Provision for Rate Refund										
99	496110	Provision for Rate Refund-Tax Ref	orm									
		TOTAL OTHER OPERATING REV	/ENUES									
		TOTAL GAS REVENUES										
		DDODUGTION EVENIORS										
0.004	004/005	PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	•	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Ex	penses									
99	813100	CCA Emission Expense										
99	407417	Regulatory Credits-CCA										
		TOTAL PRODUCTION EXPENSE	5									
		UNDERGROUND STORAGE EXP	PENSES:									
1	814000	Supervision & Engineering	LINOLO.									
1	824000	Other Expenses										
1	837000	Other Equipment										
•	007000	TOTAL UNDERGROUND STORA	GE OPER EXP									
		. S . AL S. ADERONOGIAD STORA										
G-DEPX	,	Depreciation Expense-Undergroun	d Storage									
G-AMTX		Amortization Expense-Undergroun	_									
G-OTX	1 0											
<i>y y</i>		TOTAL UG STORAGE DEPR/AM	RT/NON-FIT TA									
		TOTAL UNDERGROUND STORA	GE EXPENSES									

Page 1 of 4 Print Date-Time: 2/9/2024 5:27 PM

	S OF OPE		Report ID:		AV	ISTA UTILIT	TIES					
		STATEMENT	G-OPS-12A									
		Ended December 31, 2023										
		Averages Basis			SYSTEM *****	*****		/ASHINGTON *	*****	******	* IDAHO ******	*****
Ref/Bas	is Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:										
		OPERATION										
3	870000	Supervision & Engineering										
3	871000	Distribution Load Dispatching										
3	874000	Mains & Services Expenses										
3	875000	Measuring & Reg Sta Exp-General										
3	876000	Measuring & Reg Sta Exp-Industria										
3	877000	Measuring & Reg Sta Exp-City Gat										
3	878000	Meter & House Regulator Expenses	S									
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
		MAINTENANCE										
2	885000	_										
3 3	887000	Supervision & Engineering Mains										
3	889000	Measuring & Reg Sta Exp-General										
3	890000	Measuring & Reg Sta Exp-General Measuring & Reg Sta Exp-Industria										
3	891000	Measuring & Reg Sta Exp-City Gate										
3	892000	Services	S									
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
Ū	00.000	TOTAL DISTRIBUTION OPERATII	NG EXP									
G-DEP	Χ	Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
		TOTAL DISTR DEPR/AMRT/NON-	FIT TAXES									

TOTAL DISTRIBUTION EXPENSES

Page 2 of 4 Print Date-Time: 2/9/2024 5:27 PM

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2023	
Average of Monthly Averages Basis	

TOTAL ADMIN & GEN OPERATING EXP

AVISTA UTILITIES

Average	erage of Monthly Averages Basis			*********** SYSTEM **********			****** W	ASHINGTON **	*****	******* IDAHO ********		
Ref/Basis	Account	Description	-	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2 2 2 2 2	901000 902000 903XXX 904000 905000	CUSTOMER ACCOUNTS EXPENSIONS Supervision Meter Reading Expenses Customer Records & Collection Expuncollectible Accounts Misc Customer Accounts TOTAL CUSTOMER ACCOUNTS	penses									
G-908 2 2	908XXX 909000 910000	CUSTOMER SERVICE & INFO EX Customer Assistance Expenses Advertising Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & I										
2 2 2	912000 913000 916000	SALES EXPENSES: Demonstrating & Selling Expenses Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES										
4 4 4 4 4 4		ADMINISTRATIVE & GENERAL EX Salaries Office Supplies & Expenses Admin. Expenses Transferred - Cre Outside Services Employed Property Insurance Premium Injuries and Damages Employee Pensions and Benefits										
4 4 4 4	928000 930000 931000 935000	Regulatory Commission Expenses Miscellaneous General Expenses Rents Maintenance of General Plant										

Page 3 of 4 Print Date-Time: 2/9/2024 5:27 PM

	EDATING	STATEMENT	G-OPS-12A		741	OTA OTILI	IILO					
			G-0F3-12A									
		Ended December 31, 2023		*********	: OVOTENA ******	*****	*********	/ A CL IINICTON L *:	*****	********	: IDALIO ******	*****
		Averages Basis			SYSTEM ******			/ASHINGTON **			* IDAHO *******	
Ret/Basis	S Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
0 DED)/	,	D : :: E O ID										
G-DEPX		Depreciation Expense-General Plan										
G-AMTX		Amortization Expense - General Pla										
G-AMTX		Amortization Expense - Misc IT Inta	_									
G-AMTX		Amortization Expense-General Plan	nt - 390200, 39									
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	407311	Regulatory Debit - AFUDC Amortiza										
99	407314	Regulatory Debit - FISERVE Amort	ization									
99	407319	AFUDC Equity DFIT Deferral										
99	407332	Existing Meters/ERTs Excess Depr	eciation Deferr									
99	407347	COVID-19 Deferred Costs										
99	407357	AMORT OF INTERVENOR FUND										
99	407359	Insurance Balance Acct O&M - Ame	ort									
99	407381	Voluntary RNG Revenue Offset										
99	407407	Reg. Credits-Amortization Deprecia	tion Benefit									
99	407413	Reg Credits - Williams Outage										
99	407416	Reg. Credits-CCA B&O Tax										
99	407419	Amortization AFUDC Equity Tax Cr	edit									
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	nding									
99	407454	Regulatory Deferral - Pension Settle	ement Deferral									
99	407459	Insurance Balancing										
99	407493	Amortization Remand Residual										
G-OTX		Taxes Other Than FITA&G										
		TOTAL A&G DEPR/AMRT/NON-FI	T TAXES									
		TOTAL ADMIN & GENERAL EXPE	NSES									
		TOTAL EXPENSES BEFORE FIT										
		NET OPERATING INCOME (LOSS	S) BEFORE FIT									
G-FIT		FEDERAL INCOME TAX										
G-FIT		DEFERRED FEDERAL INCOME T	AX									
G-FIT		AMORTIZED INVESTMENT TAX (CREDIT									
		GAS NET OPERATING INCOME (LOSS)									
	TION RAT											
G-ALL		System Contract Demand			100.000%			68.040%			31.960%	
G-ALL		Number of Customers - AMA			100.000%			65.272%			34.728%	
G-ALL		Direct Distribution Operating Expen	ise		100.000%			70.076%			29.924%	
G-ALL		Jurisdictional 4-Factor Ratio			100.000%			69.737%			30.263%	
G-ALL		Actual Annual Throughput			100.000%			67.016%			32.984%	
G-ALL	99	Not Allocated			0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS

Report ID:

Page 4 of 4 Print Date-Time: 2/9/2024 5:27 PM

RESULTS	OF OPER	RATIONS	Report ID:		AVIS	STA UTILI	ΓIES					
GAS ALLO	CATION	OF OTHER REVENUE	G-495-12A									
For Twelve	Months E	Ended December 31, 2023										
Average of	Monthly A	Averages Basis		********	SYSTEM *******	*****	****** W	ASHINGTON ***	******	*******	* IDAHO ******	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			_									
4	495000	Other Gas Revenue-Miscellaneous	3									
4	495028	Deferred Exchange Reservation										
4	495100	Entitlement Penalties										
4	495280	Other Gas Rev-Decoupling Mecha	nism									
99	495311	Contra Decoupling Deferral										
4	495328	Residential Decoupling Deferral										
4	495329	Amortization Res Decoupling Defe	rral									
4	495338	Non-Res Decoupling Deferred Rev	1									
4	495339	Amortization Non-Res Decoupling										
4	495600	Other Gas Revenue-DSM Lost Ma	rgin									
4	495680	Other Gas Revenue-Margin Reduc	ction									
4	495711	Other Gas Revenue-Glendale Sys	tem									
4	495780	Other Gas Revenue-PPP Recover	у									
4	495900	Gas Customers-Other Gas Reven	ues									
		TOTAL OTHER GAS REVENUES										
			•									

100.000%

0.000%

ALLOCATION RATIOS:

Jurisdictional 4-Factor Ratio

Not Allocated

G-ALL

G-ALL

69.737%

0.000%

30.263%

		PERATIONS	Report ID:		AVI	STA UTILIT	ΓIES					
		F PURCHASED GAS COSTS	G-804-12A									
		s Ended December 31, 2023		********	OVOTEN4 *****	*****	********	^ CLUNICTON: **	*****	*********	ID A I IO *******	*****
		ly Averages Basis			SYSTEM ******			ASHINGTON **			IDAHO *******	
Ret/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases										
1	804001	Pipeline Demand Costs										
1	804002	Transport Variable Charges										
6		Gas Costs - Fixed Hedge										
6		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 LDC	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									
ALLOCA	ATION RA	ATIOS:										

100.000%

100.000%

0.000%

G-ALL

G-ALL

G-ALL

6

99

System Contract Demand

Actual Therms Purchased

Not Allocated

31.960%

32.862%

0.000%

68.040%

67.138%

RESUL	LTS OF	OPERATIONS	Report ID:		A۷	/ISTA UTILI ⁻	TIES					
		OF ACCOUNT 908	G-908-12A									
		nths Ended December 31, 2023		******	. 0)(07514 44444		********			***	+ 10 4110 +++++++	
		nthly Averages Basis			SISIEW			ASHINGTON **			* IDAHO ******	
Ref/Bas	si:Accour	nt Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	90800	0 Customer Assistance Expense										
99	90860	0 Public Purpose Tariff Rider Expe	nse Offset									
99	90861	0 Limited Income Tax Refund Prog	ıram									
99	90869	0 Schedule 91 Amortization include	ed in Unbille									
99	90899	0 DSM Amortization										
		Total Account 908										
ALLOC	CATION	RATIOS:										
G-ALL	_ 2	Number of Customers - AMA			100.000%			65.272%			34.728%	
G-ALL	_ 99	Not Allocated			0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:	P	AVISTA UTILITIES
INTEREST DEDUCTION FOR FITGAS NORTH	G-INT-12A		
For Twelve Months Ended December 31, 2023			
Average of Monthly Averages Basis			
Ref/Basis Description	•	System	Washington

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



Idaho

Page 1 of 1 Print Date-Time: 2/9/2024 5:29 PM

For Twelve Mo	OPERATIONS OME TAXESGAS on this Ended December 31, 2023 on this Averages Basis	Report ID: G-FIT-12A	A۱	/ISTA UTILITIES	
Ref/Basis	Description	<u> </u>	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Operating Revenue	g Income:			
G-OPS	Operating & Maintenance Exper	nse			
G-OPS	Book Deprec/Amort and Reg An	nortizations			
G-OTX	Taxes Other than FIT Net Operating Income Before F	FIT			
G-INT G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & Amo Schedule M Adjustments Taxable Net Operating Income				
	Tax Rate				
	Federal Income Tax				
G-DTE G-DTE 99 4114	Deferred FIT Customer Tax Credit Amortization On Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC				

ALLOCATION RATIOS: G-ALL 99 Not Allocated

Page 1 of 1 Print Date-Time: 2/9/2024 5:29 PM

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12A
For Twelve Months Ended December 31, 2023	
Avorage of Monthly Avorages Basis	

		December 31, 2023								
Average of Mon				** SYSTEM *******		******** WASHINGTON			* IDAHO *******	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization								
12	997001	Contributions In Aid of Construction								
12	997002	Injuries and Damages								
12	997005	FAS106 Current Retiree Medical Acc	rual							
	997003	Deferred Gas Credit and Refunds	iuai							
99										
12	997016	Redemption Expense Amortization								
99	997018	DSM Tariff Rider								
12	997020	FAS87 Current Pension Accrual								
12	997027	Customer Uncollectibles								
99	997031	Decoupling Mechanism								
12	997032	Interest Rate Swaps								
12	997035	Leases								
12	997048	AFUDC								
12	997049	Tax Depreciation								
12	997055	Deferred Gas Exchange								
99	997065	Amortization of Unbilled Revenue Ad	d-Ins							
12	997080	Book Transportation Depreciation	<u> </u>							
12	997081	Deferred Compensation								
1	997082	Meal Disallowances								
12	997083	Paid Time Off								
12	997084	Customer Uncollectibles								
99	997098	Provision for Rate Refund								
12	997101	Repairs 481 (a)								
99	997105	WA Nat Gas Line Extension								
99	997107	MDM System								
99	997108	Provision for Rate Refund-Tax Reform	m							
99	997109	Tax Reform Amortization								
99	997110	FISERVE								
12	997111	Capitalized Transportation								
12	997114	AFUDC Debt CWIP								
12	997115	AFUDC Equity DFIR Deferral								
12	997118	Depreciation Study Deferral								
12	997119	AFUDC Tax CPI								
12	997120	Transportation Tax Disallowance								
12	997122	Regulatory Fees								
12	997125	COVID-19								
12	997126	Prepaid Expenses								
12	997127	CARES Act SS Deferral								
12	997128									
		Meters Expensed								
12	997129	Mixed Service Costs (IDD#5)								
12	997138	Intervenor Funding								
12	997139	Pension Settlement								
12	997140	Insurance Balancing								
12	997141	CCA								
12	997143	Depreciation Rate Deferral								
12	997144	Williams Pipeline Outage								
12	997145	Sec 174 Research Costs								
		TOTAL SCHEDULE M ADJUSTMEN	ITS							
ALLOCATION R	RATIOS:									
G-ALL	1	Contract System Demand		100.000%		68.040%			31.960%	
G-ALL	2	Number of Customers - AMA		100.000%		65.272%			34.728%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		69.737%			30.263%	
G-ALL	6	Actual Therms Purchased		100.000%		67.138%			32.862%	
G-ALL	11	Book Depreciation		100.000%		71.186%			28.814%	
G-ALL G-ALL	12	Net Gas Plant (before ADFIT) - AMA		100.000%		70.938%			29.062%	
G-ALL G-ALL	99	Not Allocated		0.000%		0.000%			0.000%	
G-ALL	33	NOT Allocated		0.000/0		0.000%			0.000/0	

RESULTS OF O		ATIONS TAX EXPENSEGAS	Report ID: G-DTE-12A		AVISTA I	JTILITIES	
For Twelve Mor	nths Er	nded December 31, 2023					
Average of Mor	nthly Av	verages Basis					
Ref/Basis Acco	ount D	escription		Sys	tem	Washington	Idaho
	100 D	eferred Federal Income Tax Expens eferred Federal Income Tax Exp UBTOTAL	se - Allocated				
	100 D	eferred Federal Income Tax Expens eferred Federal Income Tax Exp UBTOTAL	se - Allocated				
	193 D SI	eferred Federal Income Tax Expense eferred Federal Income Tax Expublic UBTOTAL					
99 411 ²	193 C	otal Deferred Federal Income Tax ustomer Tax Credit Amortization UBTOTAL	Expense				
ALLOCATION I	RATIO:	S:					
G-ALL 12		et Gas Plant (before ADFIT) - AMA		100.00	00%	70.938%	29.062%

G-ALL

99

Not Allocated

Page 1 of 1 Print Date-Time: 2/9/2024 5:29 PM

0.000%

0.000%

	S OF OPE		Report ID:			AVI	ISTA UTILITIES					
		AN FEDERAL INCOME TAX	G-OTX-12A									
		Ended December 31, 2023										
		Averages Basis			YSTEM *******	****	******* WASI	HINGTON *****	****		IDAHO *******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE	_									
1	408190	R&P Property Tax - Storage										
		TOTAL UNDERGROUND	STORAGE TAX									
		DISTRIBUTION										
99	408110	State Excise Tax										
99	408120	Municipal Occupation & Lice	ense Tax									
99	408130	Excise Tax										
99	408160	Miscellaneous State or Loca	al Tax									
99	408170	R&P Property Tax - Distribu	tion									
99	409100	State Income Tax										
99	411410	State Income Tax-ITC Defe	rred									
99	411420	State Income Tax-ITC Amor	rtization									
		TOTAL DISTRIBUTION TA	AX									
		ADMINISTRATIVE & GENER	RAL									
99	408115	Payroll Taxes										
		TOTAL A&G TAX										
		TOTAL TAXES OTHER THA	NI EIT									
		TOTAL TAKES OTHER THA	IN FII									
	ΓΙΟΝ RATI											
G-ALL	1	System Contract Demand			100.000%			68.040%			31.960%	

RESULTS			Report ID:			А	VISTA UTILITI	ES				
GAS UTILI			G-PLT-12E									
		ded December 31, 2023										
Ending Bala					SYSTEM ******			ASHINGTON ***			** IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE										
		INTANGIBLE PLANT:	_									
4	303000	Misc Intangible Plant (30300)										
4	3031XX	Misc Intangible IT Plant (303 TOTAL INTANGIBLE PLAN										
		UNDERGROUND STORAGE	E PLANT:									
1	350XXX	Land & Land Rights										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme										
1	355000	Measuring & Regulating Equ	ipment									
1	356000	Purification Equipment										
1	357000	Other Equipment TOTAL UNDERGROUND ST	TORAGE PLAN									
		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Equ	uip-General									
6	379000	Measuring & Reg Station Equ										
6	380000	Services										
6	381XXX	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installations	S									
6	385000	Industrial Measuring & Reg S	Sta Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA	NT									
		GENERAL PLANT										
_												

Print Date-Time: 2/9/2024 5:30 PM

389XXX Land & Land Rights

393000 Stores Equipment

395XXX Laboratory Equipment

396XXX Power Operated Equipment
397XXX Communications Equipment

398000 Miscellaneous Equipment

390XXX Structures & Improvements 391XXX Office Furniture & Equipment 392XXX Transportation Equipment

394000 Tools, Shop & Garage Equipment

TOTAL GENERAL PLANT

4

4

RESULTS (TIONS	Report ID: G-PLT-12E									
		ded December 31, 2023	G-PLI-12E									
Ending Bala		304 2000301 01, 2020		********	SYSTEM ****	*****	****** WA	ASHINGTON **	*****	*******	** IDAHO ******	****
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVIC	E									
G-ADEP G-ADEP G-ADEP		ACCUMULATED DEPRECIA Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED D										
G-AAMT G-AAMT G-AAMT G-AAMT		ACCUMULATED AMORTIZA General Plant - 303000 Misc IT Intangible Plant - 303 Underground Storage General Plant - 390200, 396 TOTAL ACCUMULATED A	31XX 200									
		TOTAL ACCUMULATED D										
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 (282 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										
ALLOCATIO G-ALL G-ALL	ON RATIOS 1 4	S: System Contract Demand Jurisdictional 4-Factor Ratio			100.000% 100.000%			68.040% 69.737%			31.960% 30.263%	
G-ALL G-ALL	6 12	Actual Therms Purchased Net Gas Plant (before ADFIT	Γ)		100.000% 100.000%			67.138% 70.912%			32.862% 29.088%	

Page 2 of 2 Print Date-Time: 2/9/2024 5:30 PM

OF OP	ERATIONS	Report ID:			Α'	VISTA UTILITIE	ES .				
MENTS T	TO NET GAS UTILITY PLANT	G-APL-12E									
e Month	s Ended December 31, 2023										
lance B	asis		*********	SYSTEM *******	*****	****** W	ASHINGTON ****	*****	******	*** IDAHO *******	****
Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	NET GAS PLANT IN SERVICE										
	<u> </u>	A/D									
182318	Accumulated Amortization - AFUDO										
117100	Gas Stored - Recoverable Base Ga	as									
164100	Gas InventoryJackson Prairie										
164115	Gas InventoryClay Basin										
182331	Regulatory Asset-Deferred Pre-AM	I Meters/ERTs									
283436	ADFIT-Deferred AMI Costs										
252000	Customer Advances										
254393	Regulatory Liability-Customer Tax (Credit									
		plant Excess									
		-									
186710											
	•										
	NET RATE BASE										
	-										
ION RA	TIOS:										
1	System Contract Demand			100.000%			68.040%			31.960%	
4	Jurisdictional 4-Factor Ratio			100.000%			69.737%			30.263%	
	Not Allocated										
	108121 108121 182332 182318 117100 164100 164115 182331 182337 283436 252000 254393 190393 235199 254911 182302 283302	OTHER ADJUSTMENTS: 108121 AMI Existing Meters/ERTs Deferral 182332 Regulatory Asset - AFUDC 182318 Accumulated Amortization - AFUDC 1817100 Gas Stored - Recoverable Base Ga 164100 Gas InventoryJackson Prairie 164115 Gas InventoryClay Basin 182331 Regulatory Asset-Deferred Pre-AM 182337 Regulatory Asset-Deferred AMI Cost 1823436 ADFIT-Deferred AMI Costs 18252000 Customer Advances 184393 Regulatory Liability-Customer Tax Credit 180393 ADFIT-Customer Tax Credit 182319 Customer Deposits 182302 WA Excess Nat Gas Line Extension 182302 WA Excess Nat Gas Line Extension 183302 ADFIT - WA Excess Nat Gas Line I 186710 DSM Programs	RENTS TO NET GAS UTILITY PLANT Months Ended December 31, 2023 Iance Basis Mccount Description NET GAS PLANT IN SERVICE OTHER ADJUSTMENTS: AMI Existing Meters/ERTs Deferral A/D 182332 Regulatory Asset - AFUDC 182318 Accumulated Amortization - AFUDC 1817100 Gas Stored - Recoverable Base Gas 184100 Gas InventoryClay Basin 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERTs 182337 Regulatory Asset-Deferred Pre-AMI Costs 283436 ADFIT-Deferred AMI Costs 252000 Customer Advances 254439 Regulatory Liability-Customer Tax Credit 190393 ADFIT-Customer Tax Credit 235199 Customer Deposits 254911 Rate Base-Regulatory Liability-Nonplant Excess 182302 WA Excess Nat Gas Line Extension Working Capital 186710 DSM Programs TOTAL OTHER ADJUSTMENTS NET RATE BASE 10N RATIOS: 1 System Contract Demand 4 Jurisdictional 4-Factor Ratio	Months Ended December 31, 2023 lance Basis MINIOR DESCRIPTION MET GAS PLANT IN SERVICE OTHER ADJUSTMENTS: MINIOR SERVICE Direct Dire	Months Ended December 31, 2023 lance Basis CCOUNT Description NET GAS PLANT IN SERVICE OTHER ADJUSTMENTS: 108121 AMI Existing Meters/ERTs Deferral A/D 182332 Regulatory Asset - AFUDC 182318 Accumulated Amortization - AFUDC 181710 Gas Stored - Recoverable Base Gas 164100 Gas InventoryJackson Prairie 164115 Gas InventoryClay Basin 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT: 182337 Regulatory Asset-Deferred AMI Costs 182338 ACPIT-Deferred AMI Costs 1824393 Regulatory Liability-Customer Tax Credit 190393 ADFIT-Customer Tax Credit 190393 ADFIT-Customer Tax Credit 182302 WA Excess Nat Gas Line Extension Working Capital 186710 DSM Programs TOTAL OTHER ADJUSTMENTS NET RATE BASE ION RATIOS: 1 System Contract Demand 4 Jurisdictional 4-Factor Ratio 100.000%	ENTS TO NET GAS UTILITY PLANT 2 Months Ended December 31, 2023 Iance Basis NECOUNT Description NET GAS PLANT IN SERVICE OTHER ADJUSTMENTS: 108121 AMI Existing Meters/ERTs Deferral A/D 182318 Accumulated Amortization - AFUDC 182318 Accumulated Amortization - AFUDC 187100 Gas Stored - Recoverable Base Gas 164110 Gas InventoryClay Basin 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT 182337 Regulatory Asset-Deferred AMI Costs 2524000 Customer Advances 254393 Regulatory Liability-Customer Tax Credit 190393 ADFIT-Deferred AMI Costs 2545911 Rate Base-Regulatory Liability-Nonplant Excess 182302 WA Excess Nat Gas Line Extension Working Capital 186710 DSM Programs TOTAL OTHER ADJUSTMENTS NET RATE BASE 100 N RATIOS: 1 System Contract Demand 4 Jurisdictional 4-Factor Ratio 100.000%	## In the Month's Ended December 31, 2023	### Individual Company of the Image of the I	Signature Ended December 31, 2023 Signature Basis Succount Description NET GAS PLANT IN SERVICE OTHER ADJUSTMENTS: 08121 AMI Existing Meters/ERTs Deferral A/D 82332 Regulatory Asset - AFUDC 82318 Accumulated Amortization - AFUDC 171100 Gas Stored - Recoverable Base Gas 64115 Gas InventoryClay Basin 82331 Regulatory Asset-Deferred Per-AMI Meters/ERT: 82337 Regulatory Asset-Deferred AMI Costs 823438 ADFIT-Deferred AMI Costs 825000 Customer Advances 8254939 Regulatory Liability-Customer Tax Credit 903330 ADFIT-Customer Tax Credit 8263199 Customer Deposits 8264911 Rate Base-Regulatory Liability-Nonplant Excess 8263202 Wa Excess Nat Gas Line Extension Working Capital 826710 DSM Programs TOTAL OTHER ADJUSTMENTS NET RATE BASE System Contract Demand 100.000% 68.040% 4 Jurisdictional 4-Factor Ratio 100.000% 69.737%	SYSTEM WASHINGTON WASHINGTON WASHINGTON WASHINGTON WASHINGTON Direct Allocated Total Direct	Months Ended December 31, 2023

GAS-NORT For Twelve	OF OPERATIONS TH DEPRECIATION E Months Ended Decem		Report ID: G-DEPX-12E			AVISTA UTILITIES						
Ending Bala	ance Basis]								
		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH ******	*	****** WASHINGTON **	****	****	** IDAHO ******	
Ref/Basis	s	Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total	Direct Allocated	Total	Direct	Allocated	Total
Electric Pr												
Total Floor	Steam (ED-AN) Steam (ED-ID) Steam (ED-WA) Hydro (ED-AN) Other (ED-AN)											
i otal Elect	tric Production											
Electric Tr	ransmission ED-AN ED-ID											
	ED-WA											
Total Elect	tric Transmission											
Electric Di												
	ED-AN											
	ED-ID ED-WA											
Total Flect	tric Distribution											
Total Liect	the Distribution											
Gas Under	rground Storage											
1	GD-AN											
	GD-OR											
Total Gas	Underground Storag											
0 D' - (-')	La d'Anna											
Gas Distrib	GD-AN											
O	GD-AN GD-ID											
	GD-WA											
	GD-OR											
Total Gas	Distribution											
General Pl												
	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												

68.040% Elec/Gas North/Oregon 4-Factor 9.180% 31.960% 70.112% 20.708% System Contract Demand Gas North/Oregon 4-Factor 69.737% 8 0.000% 30.965% Jurisdictional 4-Factor Ratio 30.263% 69.035% Elec/Gas North 4-Factor Actual Therms Purchased 67.138% 32.862% 77.144% 22.856% 0.000%

Jurisdiction -

Washington

Total Depreciation Expense

Electric

Gas-North

Gas-South

Allocation Ratios:

Service -

Page 1 of 1 Print Date-Time: 2/9/2024 5:30 PM

Idaho

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

D (/D)	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											
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 Fall SSS200, SSS200											
Total Amortization Expense											
·											
Allocation Ratios:											
Service -		Electric	Gas-North	Gas-South	Jurisdiction	า -	Washington			Idaho	
7 Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1	System Contract De				31.960%	
8 Gas North/Oregon 4-Factor		0.000%		30.965%	4	Jurisdictional 4-Fac	tor Rati 69.737%			30.263%	
9 Elec/Gas North 4-Factor		77.144%	22.856%	0.000%							

Print Date-Time: 2/9/2024 5:31 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

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

8

20.708%

69.035%

22.856%

70.112%

0.000%

77.144%

9.180%

30.965%

0.000%

AVISTA UTILITIES

		System	Assigned or Allocated	Assigned or Allocated	Assigned or Allocated	******* GAS-NORTH *****			HINGTON *****			** IDAHO ******	
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direct Allocated	Total	Direct A	Illocated	Total	Direct	Allocated	Total
Electric Pro													
	Steam (ED-AN)												
	Steam (ED-ID) Steam (ED-WA)												
	Hydro (ED-AN)												
	Other (ED-AN)												
Total Electri	ic Production												
1													
Electric Tra	nsmission												
	ED-AN												
	ED-ID												
	ED-WA												
Total Electri	ic Transmission												
Electric Dist													
	ED-AN												
	ED-ID												
Total Floats	ED-WA												
i otal Electri	ic Distribution												
Gas Underg	round Storage												
1	GD-AN												
•	GD-OR												
Total Gas U	Inderground Storag												
Gas Distribu	ution												
6	GD-AN												
	GD-ID												
	GD-WA												
T	GD-OR												
Total Gas D	distribution												
General Pla	n4												
General Fla	ED-AN												
	ED-ID												
	ED-WA												
7,4	CD-AA												
9,4	CD-AN												
9	CD-ID												
9	CD-WA												
8,4	GD-AA												
4	GD-AN												
	GD-ID												
	GD-WA												
Total Canan	GD-OR												
Total Gener	ai Plant												
Total Accun	mulated Depreciation												
Alle a a4! a 5	Deties.												
Allocation R	tatios:		Electric	Gas-North	Coo South	lupia diation		14/-	achinatos			ldaha	
Service -	Eloc/Gos North/Oro	gon 4 Factor	Electric	20 708%	Gas-South	Jurisdiction -	etom Contract D		ashington			Idaho	

Page 1 of 1 Print Date-Time: 2/9/2024 5:31 PM

31.960%

30.263%

32.862%

68.040%

69.737%

67.138%

System Contract Demand

Actual Therms Purchased

Jurisdictional 4-Factor Ratio

	OF OF ENATIONS		Report ib.		A	VISTA UTILITIES							
GAS-NORT	TH ACCUMULATED AMORTIZATION		G-AAMT-12E										
For Twelve	Months Ended December 31, 2023												
Ending Bala													
Enaing Baic	and Badio		Assigned or	Assigned or	Assigned or								
		System		Allocated	Allocated	****** GAS-NC	`DTU ******	*****	WASHINGTON ***	****	*****	** IDAHO ******	
D - (/D '-		System	Allocated										T - 4 - 1
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direct Alloc	cated	Total Direct	t Allocated	Total	Direct	Allocated	Total
Production	n/Transmission												
	Franchises (302000) ED-AN												
	Misc Intangible Plt (303000 ED-AN												
Total Produ	uction/Transmission												
Distribution	an .												
Distribution													
	Franchises (302000) ED-WA												
	Misc Intangible Plt (303000 ED-WA												
Total Distri	ribution												
General Pla	ant - 303000												
7,4	CD-AA												
9,4	CD-AN												
3,4	GD-ID												
	GD-WA												
	GD-OR												
Total Gene	eral Plant - 303000												
Miscellane	eous IT Intangible Plant - 3031XX												
7,4	CD-AA												
	CD-AN												
9,4													
9	CD-ID												
9	CD-WA												
	ED-AN												
	ED-ID												
	ED-WA												
8,4	GD-AA												
4	GD-AN												
·	GD-OR												
Total Misca	ellaneous IT Intangible Plant - 3031X												
Total Wilsce	enameous II intangible i lant - 303 ix												
	1.0												
Gas Under	rground Storage												
1	GD-AN												
Total Gas U	Underground Storage												
General Pla	lant - 390200, 396200												
7,4	CD-AA												
9	CD-ID												
9													
9	CD-WA												
4	ED-AN												
	ED-WA												
	GD-WA												
	GD-OR												
Total Gene	eral Plant - 390200, 396200												
	·												
Total Accur	ımulated Amortization												
Total Accu	amaiatea Amortization												
A II	Detion												
Allocation				_									
Service -			Electric	Gas-North	Gas-South	Jurisdic	tion -		Washington			Idaho	
7	Elec/Gas North/Oregon 4-Factor		70.112%	20.708%	9.180%	1	System	Contract Demand	68.040%			31.960%	
8	Gas North/Oregon 4-Factor		0.000%	69.035%	30.965%	4		ctional 4-Factor Ratio	69.737%			30.263%	
9	Elec/Gas North 4-Factor		77.144%			•						-	
Ĭ	00,00011010111110001			000 /0	0.00070								

RESULTS OF OPERATIONS

Report ID:

Print Date-Time: 2/9/2024 5:31 PM

	TS OF OPERATIONS	Report ID:		A'	VISTA UTILITIES								
	ON GENERAL PLANT elve Months Ended December 31, 2023	C-GPL-12E		G	as-North Copy								
	Balance Basis			G	as-North Copy								
Litaing	Dalarico Bacio		******	***** ELECTRIC	C ***********	*****	*******	***** GAS NOR	TH **********	*****	****** OR	EGON GAS *****	*****
Ref/Basi	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												
	004)/// 0/// - F '/ 0 F - ' 1												
00	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
/	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	202VVV Transportation Equipment												
00	392XXX Transportation Equipment												
99 99	ED-WA / ID / AN GD-WA / ID / AN												
99													
99	GD-OR / AS												
8 7	GD-AA												
	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												

Page 1 of 3 Print Date-Time: 2/9/2024 5:31 PM

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	

Gas-North Copy

	Dalarice D	1		*********	***** ELECTRIC	***********	*****	********	***** GAS NOR	TH *******	*****	***** OR	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												

Page 2 of 3 Print Date-Time: 2/9/2024 5:31 PM

		PERATIONS	Report ID:		A'	VISTA UTILITIES	}							
For Twe		ERAL PLANT ths Ended December 31, 2023 Basis	C-GPL-12E		G	as-North Copy								
						C **********				TH *******			EGON GAS *****	
Ref/Basi	is Accour	nt Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 9	396XX	X 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	397XX	X 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	ATION R	TOTAL GENERAL PLANT ATIOS:												
G-ALL	. 7	Elec/Gas North/Oregon 4-Fac	ctor	100.000%		70.112%				20.708%				9.180%
G-ALL		Gas North/Oregon 4-Factor		100.000%		0.000%				69.035%				30.965%
G-ALL	. 9	Elec/Gas North 4-Factor		100.000%		77.144%				22.856%				0.000%

0.000%

G-ALL

99

Not Allocated

0.000%

0.000%

RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2023

Report ID:
C-IPL-12E

Ending Balance Basis

AVISTA UTILITIES

Gas-North Copy

Ending Balai	nce Basis													
			*	******	** ELECTRIC **	********	*** *	******	** GAS NORTH	*****	*****	****** OR	EGON GAS*****	****
Ref/Basis	\ cccunt	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
INCI/Dasis	Account	Description	Total	Direct-WA	Directio	Allocated	Total	Direct-VVA	סוופטוים	Allocated	Total	Direct-Or	Allocated	Total
	303000	Intangible Plant												
00	000000													
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
0		GD-AA												
0														
7		CD-AA												
9		CD-WA / ID / AN												
· ·														
		TOTAL ACCOUNT												
	303100	Misc Intangible PlantMai												
00	000.00	ED-WA / ID / AN												
99														
99		GD-WA / ID / AN												
99		GD-OR / AS												
0		GD-AA												
0														
7		CD-AA												
9		CD-WA / ID / AN												
		TOTAL ACCOUNT												
		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												
		TOTAL ACCOUNT												
	202115	Misc Intangible PlantPC												
	303113													
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												

Page 1 of 2 Print Date-Time: 2/9/2024 5:31 PM

RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2023

Report ID:
C-IPL-12E

Elec/Gas North 4-Factor

Not Allocated

100.000%

0.000%

Ending Balance Basis

G-ALL

G-ALL

9

99

AVISTA UTILITIES

Gas-North Copy

Ending Balai	nce basis												
					********				*******			EGON GAS*****	
Ref/Basis	Account	Description To	otal 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 PlantTeri ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT											
ALLOCATIO G-ALL	N RATIOS 7	3: Elec/Gas North/Oregon 4-Factor	100.000%		70.112%				20.708%				9.180%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%		0.000%				69.035%				30.965%

77.144%

0.000%

0.000%

0.000%

22.856%

	OF OPERATIONS	Report ID:		AV	AVISTA UTILITIES			
COMMON	ACCUMULATED DEFERRED FIT	C-DTX-12E						
For Twelve	Months Ended December 31, 2023			Gas-North Copy				
Ending Ba	lance Basis							
Ref/Basis	Ref/Basis Account Description		Total	Electric	Gas North			
ADFIT - Common Plant (For Report APL)								
7	282900 CD-AA							
8	282900 GD-AA							
9	282900 CD-WA / ID / AN							

ALLOCATION RATIOS:

282919 CD-AA

283750 CD-AA

Total

7

7

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

Page 1 of 1 Print Date-Time: 2/9/2024 5:31 PM

Oregon Gas

	TS OF OPERATIONS ON WORKING CAPITAL	Report ID: C-WKC-12E	,	AVISTA UTIL	ITIES					
_ !			Сору							
Ending Balance Basis		******	***** OVOTENA *	*****	***		****	*****	TII****	*
Ref/Basi	Ref/BasisAccount Description		***** SYSTEM * n Idaho	Oregon		***** ELECTRIC Washington		***** GAS NOR Washington	Idaho	*GAS SOUTH* Oregon
	•			J		J		<u> </u>		J
1	151120 Fuel Stock Coal-Colstrip									
1	151210 Fuel Stock Hog Ffuel-KF0	GS								
7/4	154100 Plant Materials & Oper Sเ	upplies								
1	154300 Plant Materials & Oper Sเ	upplies - CS2								
1	154400 Plant Materials & Oper Sเ	upplies - Colstrip								
7/4	154500 Supply Chain Receiving In	nventory								
7/4	154550 Supply Chain Average Co	ost Variance								
7/4	154560 Supply Chain Invoice Price	ce Variance								
99	163998 Common Working Capita	al .								
99	163999 Investor-Supplied Working Capital									
	TOTAL									
							Idaho			
	ALLOCATION RATIOS:		Electric	Gas-North	Gas-South		Electric		Idaho Gas	Oregon Gas
		risdictional 4-Factor Ratios	70.112%	20.708%	9.180%		31.297%		30.263%	•