| RESULTS OF OPERATIONS | Report ID: |
|---|--------------|
| GAS RATE OF RETURN | G-ROR-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance Basis | |
| D. (/D. a.i. A. a.a.) D. a.a.i. (i.a. | - |

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 | RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2023 Ending Balance Basis | | Report ID: G-ALL-12E | | 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 Percent | 11-01-2023 thru 11-30-2023 | 272,445 100.000% | 177,606 65.190% | 94,839 34.810% | |
| 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-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance 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% |

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| RESULTS OF OPERATIONS | Report ID: |
|---|------------|
| GAS ALLOCATION PERCENTAGES | G-ALL-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance Basis | |

8

AVISTA UTILITIES

| l | Coo North /Orogon A Footon | 04 04 0000 thm: 40 04 0000 | Tatal | □la atri: a | Oss North | 0 |
|-------|---|----------------------------|---------------|-------------|-------------|-------------|
| 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 OPER | RATIONS | Report ID: |] | | | |
|----------------------|-------------------------------|--|--|--|--|---|----------------------|
| GAS ALLO | OCATION | PERCENTAGES | G-ALL-12E | | | | |
| For Twelve | e Months E | Ended November 30, 2023 | | | | | |
| Ending Balance Basis | | | | | | | |
| Ir | 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 | | | | | |
| | | | | | | | |
| | | | | Total | Electric | Gas North | Oregon Gas |
| JP | | Gas North/Oregon JP Factor % | 01-01-2022 thru 12-31-2022 | Total 100.000% | Electric 0.000% | Gas North 90.350% | Oregon Gas 9.650% |
| JP | | Gas North/Oregon JP Factor % | 01-01-2022 thru 12-31-2022 | Total 100.000% | Electric 0.000% | Gas North 90.350% | Oregon Gas 9.650% |
| JP | | Gas North/Oregon JP Factor % | 01-01-2022 thru 12-31-2022 | | | | |
| JP | | Gas North/Oregon JP Factor % Actual Annual Throughput | 01-01-2022 thru 12-31-2022 01-01-2022 thru 12-31-2022 | 100.000% | 0.000% | 90.350% | |
| JP 10 | | · · | | 100.000% System | 0.000% Washington | 90.350% Idaho | |
| | | Actual Annual Throughput Percent | 01-01-2022 thru 12-31-2022 | System 309,336,642 100.000% | 0.000% Washington 207,305,518 67.016 % | 90.350% Idaho 102,031,124 32.984% | |
| 10 | | Actual Annual Throughput Percent Book Depreciation | | 100.000% System 309,336,642 100.000% 31,695,866 | 0.000% Washington 207,305,518 67.016% 22,666,256 | 90.350% Idaho 102,031,124 32.984% 9,029,610 | |
| | | Actual Annual Throughput Percent | 01-01-2022 thru 12-31-2022 | System 309,336,642 100.000% | 0.000% Washington 207,305,518 67.016 % | 90.350% Idaho 102,031,124 32.984% | |
| 10 | | Actual Annual Throughput Percent Book Depreciation Percent | 01-01-2022 thru 12-31-2022 | 100.000% System 309,336,642 100.000% 31,695,866 100.000% | 0.000% Washington 207,305,518 67.016% 22,666,256 | 90.350% Idaho 102,031,124 32.984% 9,029,610 28.488% | |
| 10 | | Actual Annual Throughput Percent Book Depreciation | 01-01-2022 thru 12-31-2022 12-01-2022 thru 11-30-2023 | 100.000% System 309,336,642 100.000% 31,695,866 | 0.000% Washington 207,305,518 67.016% 22,666,256 71.512% | 90.350% Idaho 102,031,124 32.984% 9,029,610 | |
| 10 11 | G-PI T | Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) Percent | 01-01-2022 thru 12-31-2022 12-01-2022 thru 11-30-2023 11-01-2023 thru 11-30-2023 | 309,336,642 100.000% 31,695,866 100.000% 859,844,440 100.000% | 0.000% Washington 207,305,518 67.016% 22,666,256 71.512% 611,194,644 71.082% | 90.350% Idaho 102,031,124 32.984% 9,029,610 28.488% 248,649,796 28.918% | |
| 10 11 | G-PLT | Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) | 01-01-2022 thru 12-31-2022 12-01-2022 thru 11-30-2023 | 309,336,642 100.000% 31,695,866 100.000% | 0.000% Washington 207,305,518 67.016% 22,666,256 71.512% 611,194,644 | 90.350% Idaho 102,031,124 32.984% 9,029,610 28.488% 248,649,796 | |
| 10 11 12 | G-PLT | Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) Percent Net Gas General Plant Percent | 01-01-2022 thru 12-31-2022 12-01-2022 thru 11-30-2023 11-01-2023 thru 11-30-2023 | 309,336,642 100.000% 31,695,866 100.000% 859,844,440 100.000% | 0.000% Washington 207,305,518 67.016% 22,666,256 71.512% 611,194,644 71.082% 0 #DIV/0! | 90.350% Idaho 102,031,124 32.984% 9,029,610 28.488% 248,649,796 28.918% 0 #DIV/0! | |
| 10 11 12 13 | G-PLT | Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) Percent Net Gas General Plant | 01-01-2022 thru 12-31-2022 12-01-2022 thru 11-30-2023 11-01-2023 thru 11-30-2023 | System 309,336,642 100.000% 31,695,866 100.000% 859,844,440 100.000% 0 #DIV/0! -28,396,180 | 0.000% Washington 207,305,518 67.016% 22,666,256 71.512% 611,194,644 71.082% 0 #DIV/0! | 90.350% Idaho 102,031,124 32.984% 9,029,610 28.488% 248,649,796 28.918% 0 #DIV/0! | |
| 10 11 12 | G-PLT | Actual Annual Throughput Percent Book Depreciation Percent Net Gas Plant (before ADFIT) Percent Net Gas General Plant Percent Net Allocated Schedule M's | 01-01-2022 thru 12-31-2022 12-01-2022 thru 11-30-2023 11-01-2023 thru 11-30-2023 | 309,336,642 100.000% 31,695,866 100.000% 859,844,440 100.000% | 0.000% Washington 207,305,518 67.016% 22,666,256 71.512% 611,194,644 71.082% 0 #DIV/0! | 90.350% Idaho 102,031,124 32.984% 9,029,610 28.488% 248,649,796 28.918% 0 #DIV/0! | |

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| RESULT | S OF OPE | RATIONS | Report ID: | | AVI | STA UTILI | TIES | | | | | |
|----------------------|------------------|--|----------------|----------|---------------|-----------|----------------------------|-----------|-------|----------|---------------|-------|
| GAS OP | ERATING S | STATEMENT | G-OPS-12E | | | | | | | | | |
| For Twel | ve Months | Ended November 30, 2023 | | | | | | | | | | |
| Ending Balance Basis | | | | ******** | SYSTEM ****** | ***** | ******* WASHINGTON ******* | | | ******** | 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 | | | | | | | | | | |
| | | TOTAL SALES TO ULTIMATE CUS | STOMERS | | | | | | | | | |
| | | | | | | | | | | | | |
| | | OTHER OPERATING REVENUES: | | | | | | | | | | |
| 99 | 483XXX | | | | | | | | | | | |
| 4 | 488000 | Miscellaneous Service Revenues | | | | | | | | | | |
| 99 | 4893XX | Transportation Revenues | | | | | | | | | | |
| 99 | 493000 | Rent from Gas Property | | | | | | | | | | |
| 99 | 495010 | CCA Allowance Revenue | | | | | | | | | | |
| 99 | 407310 | CCA Allowance Revenue Deferral | | | | | | | | | | |
| 4 | 495XXX | Other Gas Revenues | | | | | | | | | | |
| 99 | 496100 | Provision for Rate Refund | | | | | | | | | | |
| 99 | 496110 | Provision for Rate Refund-Tax Refo | | | | | | | | | | |
| | | TOTAL OTHER OPERATING REV | ENUES | | | | | | | | | |
| | | TOTAL GAS REVENUES | | | | | | | | | | |
| | | DDODUGTION EVDENGEO | | | | | | | | | | |
| 0.004 | 004/005 | PRODUCTION EXPENSES: | | | | | | | | | | |
| G-804 | 804/805 | City Gate Purchases | | | | | | | | | | |
| 99 | 808XXX | Net Natural Gas Storage Transaction Gas Used for Products Extraction | ons | | | | | | | | | |
| 99 | 811000 | | | | | | | | | | | |
| 10 99 | 813000 | Other Gas Expenses | onooo | | | | | | | | | |
| 99 | 813010 813100 | Gas Technology Institute (GTI) Exp | enses | | | | | | | | | |
| 99 | 407417 | CCA Emission Expense | | | | | | | | | | |
| 99 | 407417 | Regulatory Credits-CCA TOTAL PRODUCTION EXPENSES | | | | | | | | | | |
| | | TOTALT RODUCTION EXITENSES | , | | | | | | | | | |
| | | UNDERGROUND STORAGE EXPE | NSES: | | | | | | | | | |
| 1 | 814000 | Supervision & Engineering | LNOLO. | | | | | | | | | |
| 1 | 824000 | Other Expenses | | | | | | | | | | |
| 1 | 837000 | Other Equipment | | | | | | | | | | |
| • | 007 000 | TOTAL UNDERGROUND STORAG | SE OPER EXP | | | | | | | | | |
| | | | 22 01 211 2711 | | | | | | | | | |
| G-DEPX | | Depreciation Expense-Underground | d Storage | | | | | | | | | |
| G-AMTX | | Amortization Expense-Underground | _ | | | | | | | | | |
| G-OTX | | Taxes Other Than FIT | 3 - | | | | | | | | | |
| | | TOTAL UG STORAGE DEPR/AMR | T/NON-FIT TAX | | | | | | | | | |
| | | | | | | | | | | | | |
| | | TOTAL UNDERGROUND STORAG | SE EXPENSES | | | | | | | | | |
| | | | • | | | | | | | | | |

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| RESULT | S OF OPE | RATIONS | Report ID: AVISTA UTILITIES | | | | | | | | | |
|----------|-------------|------------------------------------|-----------------------------|----------|-----------------|-------|----------|----------------|-------|-----------|-----------------|--------|
| GAS OP | ERATING S | STATEMENT | G-OPS-12E | | | | | | | | | |
| For Twe | lve Months | Ended November 30, 2023 | | | | | | | | | | |
| Ending F | Balance Bas | iis | | ******** | * SYSTEM ****** | ***** | ****** W | /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-Industrial | ł | | | | | | | | | |
| 3 | 877000 | Measuring & Reg Sta Exp-City Gate | ; | | | | | | | | | |
| 3 | 878000 | Meter & House Regulator Expenses | ; | | | | | | | | | |
| 3 | 879000 | Customer Installation Expenses | | | | | | | | | | |
| 3 | 880000 | Other Expenses | | | | | | | | | | |
| 3 | 881000 | Rents | | | | | | | | | | |
| | | MAINTENANCE | | | | | | | | | | |
| 3 | 885000 | Supervision & Engineering | | | | | | | | | | |
| 3 | 887000 | Mains | | | | | | | | | | |
| 3 | 889000 | Measuring & Reg Sta Exp-General | | | | | | | | | | |
| 3 | 890000 | Measuring & Reg Sta Exp-Industrial | | | | | | | | | | |
| 3 | 891000 | Measuring & Reg Sta Exp-City Gate | | | | | | | | | | |
| 3 | 892000 | Services | | | | | | | | | | |
| 3 | 893000 | Meters & House Regulators | | | | | | | | | | |
| 3 | 894000 | Other Equipment | | | | | | | | | | |
| | | TOTAL DISTRIBUTION OPERATIN | G EXP | | | | | | | | | |

G-DEPX G-OTX Depreciation Expense-Distribution Taxes Other Than FIT

TOTAL DISTRIBUTION EXPENSES

TOTAL DISTR DEPR/AMRT/NON-FIT TAXES

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

| Ending Balance Basis | | | | *********** SYSTEM ********* | | | | *********** WASHINGTON ******** | | | ************* IDAHO *********** | | |
|--------------------------------------|--|--|-------|------------------------------|-----------|-------|--------|---------------------------------|-------|--------|---------------------------------|-------|--|
| | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| 2 2 2 2 2 | 901000 902000 903XXX 904000 905000 | CUSTOMER ACCOUNTS EXPENSE Supervision Meter Reading Expenses Customer Records & Collection Expe Uncollectible Accounts Misc Customer Accounts TOTAL CUSTOMER ACCOUNTS E | enses | | | | | | | | | | |
| G-908 2 2 | 908XXX 909000 910000 | CUSTOMER SERVICE & INFO EXP Customer Assistance Expenses Advertising Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & IN | | | | | | | | | | | |
| 2 2 2 | 912000 913000 916000 | SALES EXPENSES: Demonstrating & Selling Expenses Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES | | | | | | | | | | | |
| 4 4 4 4 4 4 4 4 | 920000 921000 922000 923000 924000 925XXX 926XXX 928000 931000 931000 | 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 OF OPERATIONS | Report ID: |
|---|------------|
| GAS OPERATING STATEMENT | G-OPS-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance Basis | |
| Ref/Basis Account Description | |

| | | ended November 30, 2023 | ******* | · · · · · · · · · · · · · · · · · · · | | ********** | A OLUNIOTON *** | L L L L L L L L L L L L L L L L L L L | ****** | . 10 4110 +++++++ | |
|-------------|------------|--|---------|---------------------------------------|-------|------------|-----------------|---------------------------------------|--------|-------------------|-------|
| | alance Bas | | | ** SYSTEM ****** | | | ASHINGTON *** | | | * IDAHO ******* | |
| Ret/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 0.555 | | D 18 5 0 1D | | | | | | | | | |
| G-DEPX | | Depreciation Expense-General Plant | | | | | | | | | |
| G-AMTX | | Amortization Expense - General Plant - 303000 | | | | | | | | | |
| G-AMTX | | Amortization Expense - Misc IT Intangible Plan | | | | | | | | | |
| G-AMTX | | Amortization Expense-General Plant - 390200, | 396 | | | | | | | | |
| 99 | 407230 | Tax Reform Amortization | | | | | | | | | |
| 99 | 407302 | Amortization WA Excess Natural Gas Line Exte | ensio | | | | | | | | |
| 99 | 407305 | Natural Gas Depreciation Study Deferral | | | | | | | | | |
| 99 | 407306 | Regulatory Debit - AMI Amortization | | | | | | | | | |
| 99 | 407307 | Regulatory Debit - Existing Meters Deferral Am | ortiz | | | | | | | | |
| 99 | 407311 | Regulatory Debit - AFUDC Amortization | | | | | | | | | |
| 99 | 407314 | Regulatory Debit - FISERVE Amortization | | | | | | | | | |
| 99 | 407319 | AFUDC Equity DFIT Deferral | | | | | | | | | |
| 99 | 407332 | Existing Meters/ERTs Excess Depreciation De | ferra | | | | | | | | |
| 99 | 407347 | COVID-19 Deferred Costs | | | | | | | | | |
| 99 | 407357 | AMORT OF INTERVENOR FUND DEFER | | | | | | | | | |
| 99 | 407381 | Voluntary RNG Revenue Offset | | | | | | | | | |
| 99 | 407407 | Reg. Credits-Amortization Depreciation Benefit | | | | | | | | | |
| 99 | 407413 | Reg Credits - Williams Outage | | | | | | | | | |
| 99 | 407416 | Reg. Credits-CCA B&O Tax | | | | | | | | | |
| 99 | 407419 | Amortization AFUDC Equity Tax 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 Funding | | | | | | | | | |
| 99 | 407454 | Regulatory Deferral - Pension Settlement Defe | rral | | | | | | | | |
| 99 | 407459 | Insurance Balancing | IIai | | | | | | | | |
| | | Amortization Remand Residual | | | | | | | | | |
| 99 C OTV | 407493 | | | | | | | | | | |
| G-OTX | | Taxes Other Than FITA&G | | | | | | | | | |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | | | | | | | | | |
| | | TOTAL ADMIN & GENERAL EXPENSES | | | | | | | | | |
| | | TOTAL EXPENSES BEFORE FIT | | | | | | | | | |
| | | | | | | | | | | | |
| | | NET OPERATING INCOME (LOSS) BEFORE | FIT | | | | | | | | |
| G-FIT | | FEDERAL INCOME TAX | | | | | | | | | |
| G-FIT | | DEFERRED FEDERAL INCOME TAX | | | | | | | | | |
| G-FIT | | AMORTIZED INVESTMENT TAX CREDIT | | | | | | | | | |
| | | GAS NET OPERATING INCOME (LOSS) | | | | | | | | | |
| | | , | | | | | | | | | |
| ALLOCAT | TION RATI | OS: | | | | | | | | | |
| G-ALL | 1 | System Contract Demand | | 100.000% | | | 68.040% | | | 31.960% | |
| G-ALL | | Number of Customers | | 100.000% | | | 65.190% | | | 34.810% | |
| G-ALL | | Direct Distribution Operating Expense | | 100.000% | | | 71.321% | | | 28.679% | |
| G-ALL | | Jurisdictional 4-Factor Ratio | | 100.000% | | | 71.746% | | | 28.254% | |
| G-ALL | | Actual Annual Throughput | | 100.000% | | | 67.016% | | | 32.984% | |
| G-ALL | | Not Allocated | | 0.000% | | | 0.000% | | | 0.000% | |
| | | | | | | | | | | | |

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| RESULTS | OF OPER | RATIONS | Report ID: | | AVI | STA UTILI | ΓIES | | | | | |
|--------------------|----------|----------------------------------|------------|----------|---------------|-----------|----------|---------------|-------|---------|----------------|-------|
| GAS ALLO | CATION | OF OTHER REVENUE | G-495-12E | | | | | | | | | |
| For Twelve | Months E | Ended November 30, 2023 | | | | | | | | | | |
| Ending Bala | ance Bas | is | | ******** | 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 | anism | | | | | | | | | |
| 99 | 495311 | Contra Decoupling Deferral | | | | | | | | | | |
| 4 | 495328 | Residential Decoupling Deferral | | | | | | | | | | |
| 4 | 495329 | Amortization Res Decoupling Defe | erral | | | | | | | | | |
| 4 | 495338 | Non-Res Decoupling Deferred Rev | v | | | | | | | | | |
| 4 | 495339 | Amortization Non-Res Decoupling | | | | | | | | | | |
| 4 | 495600 | Other Gas Revenue-DSM Lost Ma | argin | | | | | | | | | |
| 4 | 495680 | Other Gas Revenue-Margin Reduc | ction | | | | | | | | | |
| 4 | 495711 | Other Gas Revenue-Glendale Sys | stem | | | | | | | | | |
| 4 | 495780 | Other Gas Revenue-PPP Recover | ry | | | | | | | | | |
| 4 | 495900 | Gas Customers-Other Gas Reven | ues | | | | | | | | | |
| | | TOTAL OTHER GAS REVENUES | 3 | | | | | | | | | |
| | | | • | | | | | | | | | |

100.000%

0.000%

ALLOCATION RATIOS:

Jurisdictional 4-Factor Ratio

Not Allocated

G-ALL

G-ALL

71.746%

0.000%

28.254%

0.000%

| ALLOC | CATION C | PERATIONS OF PURCHASED GAS COSTS | Report ID: G-804-12E | | | | | | | | | |
|----------------|-----------|----------------------------------|-----------------------------|--------|--------------|-------|----------|----------------|---------|---------|--------------|-------|
| | | ths Ended November 30, 2023 | | ****** | SYSTEM ***** | ***** | ******** | A CLUMOTOM: *: | ***** | ******* | IDAHO ****** | ***** |
| | Balance | | | | | | | ASHINGTON * | | | _ | |
| <u>kei/bas</u> | i: Accoun | t Description | | Direct | Allocated | Total | Direct | Allocated | Total I | Direct | Allocated | Total |
| 6 | 804000 | Gas Purchases | | | | | | | | | | |
| 1 | | Pipeline Demand Costs | | | | | | | | | | |
| 1 | | ? Transport Variable Charges | | | | | | | | | | |
| 6 | | Gas Costs - Fixed Hedge | | | | | | | | | | |
| 6 | | GTI Contributions | | | | | | | | | | |
| 6 | | Transaction Fees | | | | | | | | | | |
| 6 | | Merchandise Processing Fee | | | | | | | | | | |
| 6 | | Gas Research Contributions | | | | | | | | | | |
| 6 | | Gas Transaction Fees | | | | | | | | | | |
| 6 | | Gas Purchases - Financial | | | | | | | | | | |
| 6 | 804700 | Gas Costs - Offsystem Booko | ut | | | | | | | | | |
| 6 | | Gas Costs - Offsystem Booko | | | | | | | | | | |
| 6 | | Gas Costs - Intracompany LD | | | | | | | | | | |
| 6 | | Off System Gas Purchases | | | | | | | | | | |
| 99 | | Gas Exp - Rate Amortizations | | | | | | | | | | |
| 99 | 805111 | Amortize ID Holdback | | | | | | | | | | |
| 99 | 805120 | Gas Expense - Rate Deferrals | S | | | | | | | | | |
| | | TOTAL PURCHASED GAS C | OSTS | | | | | | | | | |
| | | | | | | | | | | | | |
| ALLOC | ATION R | ATIOS: | | | | | | | | | | |
| G-ALL | | System Contract Demand | | | 100.000% | | | 68.040% | | | 31.960% | |
| | _ | | | | | | | 07 00 404 | | | 00 =000/ | |

100.000%

0.000%

G-ALL

G-ALL

6

99

Actual Therms Purchased

Not Allocated

67.234%

0.000%

32.766%

0.000%

| RESUI | LTS OF OPERATIONS Report ID: AVISTA UTILITIES | | | | | | | | | | | |
|---------|---|----------------------------------|---------------|--------|--------------|-------|-------------|--------------|-------|--------|----------------|-------------------------------|
| | | OF ACCOUNT 908 | G-908-12E | | | | | | | | | |
| | | oths Ended November 30, 2023 | | **** | . 0. (0.75.1 | | *********** | | | **** | ID A I I O | a ala ala ala ala ala ala ala |
| | g Balance | | | | SYSTEM ***** | | | ASHINGTON ** | | | * IDAHO ****** | |
| Ref/Bas | si:Accoun | t Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | | | | | | | | | | | |
| 2 | 908000 | Customer Assistance Expense | | | | | | | | | | |
| 99 | 908600 | Public Purpose Tariff Rider Expe | nse Offset | | | | | | | | | |
| 99 | 908610 | Limited Income Tax Refund Prog | ıram | | | | | | | | | |
| 99 | 908690 | Schedule 91 Amortization include | ed in Unbille | | | | | | | | | |
| 99 | 908990 | DSM Amortization | | | | | | | | | | |
| | | Total Account 908 | | | | | | | | | | |
| | | | | | | | | | | | | |
| ALLOC | CATION F | RATIOS: | | | | | | | | | | |
| G-ALL | _ 2 | Number of Customers | | | 100.000% | | | 65.190% | | | 34.810% | |
| G-ALL | _ 99 | Not Allocated | | | 0.000% | | | 0.000% | | | 0.000% | |

| RESULTS OF OPERATIONS | Report ID: |
|---|------------|
| INTEREST DEDUCTION FOR FITGAS NORTH | G-INT-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance 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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| OPERATIONS OME TAXESGAS nths Ended November 30, 2023 | Report ID: G-FIT-12E | AV | ISTA UTILITIES | |
|---|---|---|---|---|
| | | Svstem | Washington | Idaho |
| • | g Income: | o y com | | |
| Operating & Maintenance Exper | nse | | | |
| Book Deprec/Amort and Reg An | nortizations | | | |
| Taxes Other than FIT Net Operating Income Before F | FIT | | | |
| Schedule M Adjustments | | | | |
| Tax Rate | | | | |
| Federal Income Tax | | | | |
| | nths Ended November 30, 2023 Basis Description Calculation of Taxable Operating Operating Revenue Operating & Maintenance Experiment Book Deprec/Amort and Reg And Taxes Other than FIT Net Operating Income Before For Less: Interest Expense Less: Idaho ITC Deferral & Amo Schedule M Adjustments Taxable Net Operating Income Tax Rate | ome TaxesGas In this Ended November 30, 2023 Basis Description Calculation of Taxable Operating Income: Operating Revenue Operating & Maintenance Expense Book Deprec/Amort and Reg Amortizations Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Idaho ITC Deferral & Amortization Schedule M Adjustments Taxable Net Operating Income Tax Rate | OME TAXESGAS Inths Ended November 30, 2023 Basis Description Calculation of Taxable Operating Income: Operating Revenue Operating & Maintenance Expense Book Deprec/Amort and Reg Amortizations Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Idaho ITC Deferral & Amortization Schedule M Adjustments Taxable Net Operating Income Tax Rate | mths Ended November 30, 2023 Basis Description Calculation of Taxable Operating Income: Operating Revenue Operating & Maintenance Expense Book Deprec/Amort and Reg Amortizations Taxes Other than FIT Net Operating Income Before FIT Less: Interest Expense Less: Idaho ITC Deferral & Amortization Schedule M Adjustments Taxable Net Operating Income Tax Rate |

ALLOCATION RATIOS:

Deferred FIT

Customer Tax Credit Amortization

411400 Amortized Investment Tax Credit Total FIT/Deferred FIT & ITC

G-DTE

G-DTE

99

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

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RESULTS OF OPERATIONS

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

Pot/Pagin Assaurt Pagerintian

AVISTA UTILITIES

| Ending Balance | Basis | , | ******* | ** SYSTEM ******* | **** | ****** WA | ASHINGTON **** | ***** | ******* | IDAHO ******** | **** |
|----------------|----------------|--|--------------|-------------------|-------|-----------|--------------------|-------|---------|----------------|-------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 | Book Depreciation & Amortizati | tion | | | | | | | | |
| 12 | 997001 | Contributions In Aid of Construction | | | | | | | | | |
| 12 | 997002 | Injuries and Damages | detion | | | | | | | | |
| | 997005 | FAS106 Current Retiree Medica | and Approval | | | | | | | | |
| 12 | 997005 | Deferred Gas Credit and Refun | | | | | | | | | |
| 99 | | | | | | | | | | | |
| 12 | | Redemption Expense Amortiza | allon | | | | | | | | |
| 99 | 997018 | DSM Tariff Rider | · ol | | | | | | | | |
| 12 | 997020 | FAS87 Current Pension Accrua | iai | | | | | | | | |
| 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 Reven | | | | | | | | | |
| 12 | 997080 | Book Transportation Depreciati | tion | | | | | | | | |
| 12 | 997081 | Deferred Compensation | | | | | | | | | |
| 4 | | 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 | | | | | | | | |
| 99 | 997109 | Tax Reform Amortization | | | | | | | | | |
| 99 | | 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 Disallowand | nce | | | | | | | | |
| 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 | | | | | | | | | |
| 12 | 331 143 | TOTAL SCHEDULE M ADJUS | ETMENTE | | | | | | | | |
| | | TOTAL SCHEDULE MI ADJUS | SIMENIS | | | | | | | | |
| ALLOCATION R | ΔΤΙΩς. | | | | | | | | | | |
| G-ALL | 7 (1100). 1 | Contract System Demand | | 100.000% | | | 68.040% | | | 31.960% | |
| G-ALL G-ALL | 2 | Number of Customers | | 100.000% | | | 65.190% | | | 34.810% | |
| G-ALL G-ALL | 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | | 71.746% | | | 28.254% | |
| G-ALL G-ALL | 6 | Actual Therms Purchased | | 100.000% | | | 67.234% | | | 32.766% | |
| G-ALL G-ALL | 0 11 | Book Depreciation | | 100.000% | | | 71.512% | | | 28.488% | |
| G-ALL G-ALL | 12 | • | | 100.000% | | | 71.512% 71.082% | | | 28.918% | |
| G-ALL G-ALL | 12 99 | Net Gas Plant (before ADFIT) Not Allocated | | | | | | | | | |
| G-ALL | 99 | NUL AHUUALEU | | 0.000% | | | 0.000% | | | 0.000% | |

| | | RATIONS ME TAX EXPENSEGAS | Report ID: G-DTE-12E | AVI | STA UTILITIES | |
|-----------|----------|---|-------------------------|----------|---------------|---------|
| | | Ended November 30, 2023 | <u> </u> | | | |
| Ending Ba | | | | | | |
| Ref/Basis | Account | Description | | System | Washington | Idaho |
| 12 99 | | Deferred Federal Income Tax Expendered Federal Income Tax Exp SUBTOTAL | se - Allocated | | | |
| 12 99 | | Deferred Federal Income Tax Expendered Federal Income Tax Exp SUBTOTAL | se - Allocated | | | |
| 12 99 | | Deferred Federal Income Tax Expendered Federal Income Tax Exp SUBTOTAL | se - Allocated | | | |
| | | Total Deferred Federal Income Tax | x Expense | | | |
| 99 | 411193 | Customer Tax Credit Amortization SUBTOTAL | | | | |
| ALLOCAT | TION RAT | IOS: | | | | |
| G-ALL | 12 | Net Gas Plant (before ADFIT) | | 100.000% | 71.082% | 28.918% |

99

G-ALL

Not Allocated

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0.000%

0.000%

0.000%

| | S OF OPE | | Report ID: | | | Α\ | /ISTA UTILITIES | | | | | |
|-----------|------------|---|-------------|--------|---------------|-------|-----------------|---------------|-------|--------|--------------|-------|
| | | AN FEDERAL INCOME TAX | G-OTX-12E | | | | | | | | | |
| | | Ended November 30, 2023 | | | | | | | | | | |
| | alance Bas | | | | YSTEM ******* | | | HINGTON ***** | | | DAHO ******* | |
| Ref/Basis | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | UNDERGROUND STORAGE | _ | | | | | | | | | |
| 4 | 400400 | | | | | | | | | | | |
| 1 | 408190 | R&P Property Tax - Storage TOTAL UNDERGROUND | | | | | | | | | | |
| | | TOTAL UNDERGROUND | STURAGE 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 | | | | | | | | | | |
| 99 | 409100 | State Income Tax | | | | | | | | | | |
| 99 | 411410 | State Income Tax-ITC Defe | rred | | | | | | | | | |
| 99 | 411420 | State Income Tax-ITC Amor | | | | | | | | | | |
| | | TOTAL DISTRIBUTION TA | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | ADMINISTRATIVE & GENER | RAL | | | | | | | | | |
| 99 | 408115 | Payroll Taxes | | | | | | | | | | |
| | | TOTAL A&G TAX | | | | | | | | | | |
| | | TOTAL TAXES OTHER THA | N FIT | | | | | | | | | |
| | | | | | | | | | | | | |
| ALLOCA | ΓΙΟΝ RATI | OS: | | | | | | | | | | |
| G-ALL | 1 | System Contract Demand | | | 100.000% | | | 68.040% | | | 31.960% | |

| RESULTS (| ESULTS OF OPERATIONS | | | | | | | | |
|-------------|----------------------|-----------------------|--|--|--|--|--|--|--|
| GAS UTILI | AS UTILITY PLANT | | | | | | | | |
| For Twelve | Months End | ded November 30, 2023 | | | | | | | |
| Ending Bala | ance Basis | | | | | | | | |
| Ref/Basis | Account | Description | | | | | | | |
| | | PLANT IN SERVICE | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | |

| | | ded November 30, 2023 | | | | | | | | | | |
|----------------------|----------|--------------------------------|---------------|--------|---------------|-------|--------|---------------|-------|--------|-----------------|-------|
| Ending Bala | | | | | SYSTEM ****** | ***** | | ASHINGTON *** | ***** | | * IDAHO ******* | |
| Ref/Basis | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | | |
| | | INTANGIBLE PLANT: | <u>-</u> | | | | | | | | | |
| 4 | 303000 | Misc Intangible Plant (303000 |)) | | | | | | | | | |
| 4 | 3031XX | Misc Intangible IT Plant (3031 | IXX) | | | | | | | | | |
| | | TOTAL INTANGIBLE PLAN | Т | | | | | | | | | |
| | | | | | | | | | | | | |
| 4 | 050)//// | UNDERGROUND STORAGE | : 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 Equip | pment | | | | | | | | | |
| 1 | 356000 | Purification Equipment | | | | | | | | | | |
| 1 | 357000 | Other Equipment | | | | | | | | | | |
| | | TOTAL UNDERGROUND ST | ORAGE PLAN | | | | | | | | | |
| | | DISTRIBUTION PLANT: | | | | | | | | | | |
| 6 | 374200 | Land & Land Rights | | | | | | | | | | |
| 6 | 374400 | | | | | | | | | | | |
| 6 | | Land & Land Rights | | | | | | | | | | |
| 6 | 375000 | Structures & Improvements | | | | | | | | | | |
| 6 | 376000 | Mains | in Canaval | | | | | | | | | |
| 6 | 378000 | Measuring & Reg Station Equ | • | | | | | | | | | |
| 6 | 379000 | Measuring & Reg Station Equ | lip-City Gate | | | | | | | | | |
| 6 | 380000 | Services | | | | | | | | | | |
| 6 | 381XXX | Meters | | | | | | | | | | |
| 6 | 382000 | Meter Installations | | | | | | | | | | |
| 6 | 383000 | House Regulators | | | | | | | | | | |
| 6 | 384000 | House Regulator Installations | | | | | | | | | | |
| 6 | 385000 | Industrial Measuring & Reg S | ta Equip | | | | | | | | | |
| 6 | 387000 | Other Equipment | | | | | | | | | | |
| | | TOTAL DISTRIBUTION PLAN | NT | | | | | | | | | |
| | | GENERAL PLANT | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | | | | | | | | | | |
| 4 | 390XXX | Structures & Improvements | | | | | | | | | | |
| 4 | 391XXX | Office Furniture & Equipment | | | | | | | | | | |
| 4 | 392XXX | Transportation Equipment | | | | | | | | | | |
| 4 | 393000 | Stores Equipment | | | | | | | | | | |
| 4 | 394000 | Tools, Shop & Garage Equipr | ment | | | | | | | | | |
| 4 | 395XXX | Laboratory Equipment | | | | | | | | | | |
| 4 | 396XXX | Power Operated Equipment | | | | | | | | | | |
| → △ | 397XXX | Communications Equipment | | | | | | | | | | |
| - 7 ∕1 | 398000 | Miscellaneous Equipment | | | | | | | | | | |
| 4 | 330000 | TOTAL GENERAL PLANT | | | | | | | | | | |
| | | TOTAL GLINLINAL FLAINT | | | | | | | | | | |

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| RESULTS OF | | TIONS | Report ID: G-PLT-12E | AVISTA UTILITIES | | | | | | | | |
|--|----------------------------|---|--|------------------|--|-------|-----------|--|-------|---------|--|-------|
| | | led November 30, 2023 | G-PLI-12E | | | | | | | | | |
| Ending Baland | | 100 110 1011111111111111111111111111111 | | ****** | SYSTEM ***** | ***** | ****** WA | ASHINGTON ** | ***** | ******* | * IDAHO ****** | **** |
| | 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, 3962 TOTAL ACCUMULATED A | 31XX 200 | | | | | | | | | |
| | | TOTAL ACCUMULATED D | | | | | | | | | | |
| 4, 12 2 4 2 4 2 | 282900 282900 282919 | 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 | e 1900 from C-DT 1919 from C-DT 1750 from C-DT I Redemptions | | | | | | | | | |
| | | NET GAS UTILITY PLANT | | | | | | | | | | |
| ALLOCATION G-ALL G-ALL G-ALL G-ALL | 1 4 6 | : System Contract Demand Jurisdictional 4-Factor Ratio Actual Therms Purchased Net Gas Plant (before ADFIT | Γ) | | 100.000% 100.000% 100.000% 100.000% | | | 68.040% 71.746% 67.234% 71.082% | | | 31.960% 28.254% 32.766% 28.918% | |

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| RESULT | S OF OF | PERATIONS | Report ID: | | | A' | VISTA UTILITIE | ≣S | | | | |
|-----------|-----------|------------------------------------|----------------|----------|----------------|-------|----------------|----------------|-------|---------|------------------|-------|
| ADJUST | MENTS | TO NET GAS UTILITY PLANT | G-APL-12E | | | | | | | | | |
| For Twel | lve Month | ns Ended November 30, 2023 | | | | | | | | | | |
| Ending E | | | | ******** | SYSTEM ******* | ***** | ****** W | ASHINGTON **** | ***** | ******* | *** IDAHO ****** | **** |
| Ref/Basis | Account | Description | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 0 DI T | | NET OAG BLANT IN GEBYIGE | | | | | | | | | | |
| G-PLT | | NET GAS PLANT IN SERVICE | | | | | | | | | | |
| | | OTHER ADJUSTMENTS: | | | | | | | | | | |
| 4 | 108121 | AMI Existing Meters/ERTs Deferral | I A/D | | | | | | | | | |
| 4 | | Regulatory Asset - AFUDC | | | | | | | | | | |
| 4 | | Accumulated Amortization - AFUD | С | | | | | | | | | |
| 1 | 117100 | Gas Stored - Recoverable Base Ga | as | | | | | | | | | |
| 1 | 164100 | Gas InventoryJackson Prairie | | | | | | | | | | |
| 1 | 164115 | Gas InventoryClay Basin | | | | | | | | | | |
| 99 | | Regulatory Asset-Deferred Pre-AM | II Meters/ERTs | | | | | | | | | |
| 99 | | Regulatory Asset-Deferred AMI Co | | | | | | | | | | |
| 99 | 283436 | ADFIT-Deferred AMI Costs | | | | | | | | | | |
| 4 | 252000 | Customer Advances | | | | | | | | | | |
| 99 | 254393 | Regulatory Liability-Customer Tax | Credit | | | | | | | | | |
| 99 | 190393 | ADFIT-Customer Tax Credit | | | | | | | | | | |
| 99 | 235199 | Customer Deposits | | | | | | | | | | |
| 99 | 254911 | Rate Base-Regulatory Liability-Nor | nplant Excess | | | | | | | | | |
| 99 | 182302 | WA Excess Nat Gas Line Extensio | n | | | | | | | | | |
| 99 | 283302 | ADFIT - WA Excess Nat Gas Line | Extension | | | | | | | | | |
| C-WKC | | Working Capital | | | | | | | | | | |
| 99 | 186710 | DSM Programs | | | | | | | | | | |
| | | TOTAL OTHER ADJUSTMENTS | | | | | | | | | | |
| | | NET RATE BASE | | | | | | | | | | |
| | | NET NATE DAGE | | | | | | | | | | |
| | _ | | | | | | | | | | | |
| ALLOCA | TION RA | | | | | | | | | | | |
| 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 OF OPERATIONS | | Report ID: | | | AVISTA UTILITIES | | | | | | |
|---|---------------|-----------------------|--------------------------|-----------------------|---------------------------|-------|------------------------|-------|--------|-----------------|------|
| GAS-NORTH DEPRECIATION | EXPENSE | G-DEPX-12E | | | | | | | | | |
| For Twelve Months Ended Nove | mber 30, 2023 | | | | | | | | | | |
| Ending Balance Basis | | | | | | | | | | | |
| | 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 | Tota |
| Electric Production | | | | | | | | | | | |
| Steam (ED-AN) Steam (ED-ID) Steam (ED-WA) Hydro (ED-AN) Other (ED-AN) Total Electric Production | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | |
| ED-AN | | | | | | | | | | | |
| ED-ID | | | | | | | | | | | |
| ED-WA | | | | | | | | | | | |
| Total Electric Transmission | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | |
| Electric Distribution ED-AN | | | | | | | | | | | |
| ED-ID | | | | | | | | | | | |
| ED-WA | | | | | | | | | | | |
| Total Electric Distribution | | | | | | | | | | | |
| | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | |
| 1 GD-AN | | | | | | | | | | | |
| GD-OR | | | | | | | | | | | |
| Total Gas Underground Storag | | | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | |
| 6 GD-AN | | | | | | | | | | | |
| GD-ID | | | | | | | | | | | |
| GD-WA | | | | | | | | | | | |
| GD-OR | | | | | | | | | | | |
| Total Gas Distribution | | | | | | | | | | | |
| Cananal Blant | | | | | | | | | | | |
| General Plant 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-AN | | | | | | | | | | | |
| GD-WA | | | | | | | | | | | |
| GD-OR | | | | | | | | | | | |
| Total General Plant | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Depreciation Expense | | | | | | | | | | | |

68.040% Elec/Gas North/Oregon 4-Factor 20.708% 9.180% System Contract Demand 31.960% 70.112% Gas North/Oregon 4-Factor 71.746% 8 0.000% 69.035% 30.965% Jurisdictional 4-Factor Ratio 28.254% Elec/Gas North 4-Factor 22.856% Actual Therms Purchased 67.234% 32.766% 77.144% 0.000%

Electric

Gas-North

Gas-South

Jurisdiction -

Washington

Allocation Ratios:

Service -

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Idaho

| RESULTS OF OPERATIONS | Report ID: |
|---|------------|
| GAS-NORTH AMORTIZATION EXPENSE | G-AMTX-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance Basis | |

| | 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-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance Basis | |

| | Systom | Assigned or Allocated | Assigned or Allocated | Assigned or Allocated | ****** C | AS-NORTH **** | *** | ******* \^/ | ASHINGTON **** | **** | ***** | * IDAHO ****** | |
|------------------------------------|-----------------|--------------------------|--------------------------|--------------------------|----------|---------------|----------|-------------|------------------------|----------|--------|----------------|----------|
| Ref/Basis | System Total | to Electric | | to Gas-South | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | Total | to Licotino | to Gus Hortin | | Direct | Allocated | - I Otal | Direct | Anoualed | - I Otal | Direct | Anodatea | <u> </u> |
| Steam (ED-AN) | | | | | | | | | | | | | |
| Steam (ED-ID) | | | | | | | | | | | | | |
| Steam (ED-WA) | | | | | | | | | | | | | |
| Hydro (ED-AN) | | | | | | | | | | | | | |
| Other (ED-AN) | | | | | | | | | | | | | |
| Total Electric Production | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | |
| ED-AN | | | | | | | | | | | | | |
| ED-ID | | | | | | | | | | | | | |
| ED-WA | | | | | | | | | | | | | |
| Total Electric Transmission | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | |
| ED-AN | | | | | | | | | | | | | |
| ED-ID | | | | | | | | | | | | | |
| ED-WA | | | | | | | | | | | | | |
| Total Electric Distribution | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 GD-AN | | | | | | | | | | | | | |
| GD-OR | | | | | | | | | | | | | |
| Total Gas Underground Storag | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | |
| 6 GD-AN | | | | | | | | | | | | | |
| GD-ID | | | | | | | | | | | | | |
| GD-WA | | | | | | | | | | | | | |
| GD-OR | | | | | | | | | | | | | |
| Total Gas Distribution | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| General Plant | | | | | | | | | | | | | |
| ED-AN | | | | | | | | | | | | | |
| ED-ID | | | | | | | | | | | | | |
| ED-WA | | | | | | | | | | | | | |
| 7,4 CD-AA | | | | | | | | | | | | | |
| 9,4 CD-AN | | | | | | | | | | | | | |
| 9 CD-ID | | | | | | | | | | | | | |
| 9 CD-WA | | | | | | | | | | | | | |
| 8,4 GD-AA | | | | | | | | | | | | | |
| 4 GD-AN GD-ID | | | | | | | | | | | | | |
| GD-WA | | | | | | | | | | | | | |
| GD-WA GD-OR | | | | | | | | | | | | | |
| Total General Plant | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total Accumulated Depreciation | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Allocation Ratios: | | م المعادية | | | | | | | M/ a a la iva est a va | | | l al a la a | |

Jurisdiction -

System Contract Demand
Jurisdictional 4-Factor Ratio

Actual Therms Purchased

Electric

70.112%

0.000%

77.144%

Service -

8

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

20.708%

69.035%

22.856%

Gas-South

9.180%

30.965%

0.000%

Washington

68.040%

71.746%

67.234%

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Idaho

31.960%

28.254%

32.766%

| | | | Danart ID: | 1 | | | | | | | |
|--------------------|--|----------|-----------------------|-------------|--------------|-------------------------|--------------------------|-------------------|--------------|-----------------|-------|
| | OF OPERATIONS TH ACCUMULATED AMORTIZATION | <u> </u> | Report ID: G-AAMT-12E | | , | AVISTA UTILITIES | | | | | |
| | Months Ended November 30, 2023 | • | G-AAWII-12L | | | | | | | | |
| Ending Bala | | | | | | | | | | | |
| Enamy Date | and Badie | | Assigned or | Assigned or | Assigned or | | | | | | |
| | | System | Allocated | Allocated | Allocated | ****** GAS-NORTH ****** | ** ****** V | VASHINGTON ****** | * ***** | ** IDAHO ****** | |
| Ref/Basis | | Total | to Electric | | to Gas-South | Direct Allocated | Total Direct | | Total Direct | Allocated | Total |
| Production | /Transmission | | | | | | | | | | |
| | Franchises (302000) ED-AN | | | | | | | | | | |
| | Misc Intangible Plt (303000 ED-AN | | | | | | | | | | |
| Total Produ | uction/Transmission | | | | | | | | | | |
| | | | | | | | | | | | |
| Distribution | | | | | | | | | | | |
| 1 | Franchises (302000) ED-WA | | | | | | | | | | |
| 1 | Misc Intangible Plt (303000 ED-WA | | | | | | | | | | |
| Total Distri | bution | | | | | | | | | | |
| O a se a se al Dia | | | | | | | | | | | |
| | ant - 303000 | | | | | | | | | | |
| 7,4 9,4 | CD-AA CD-AN | | | | | | | | | | |
| 3,4 | GD-ID | | | | | | | | | | |
| | GD-WA | | | | | | | | | | |
| | GD-OR | | | | | | | | | | |
| Total Gene | ral Plant - 303000 | | | | | | | | | | |
| | | | | | | | | | | | |
| Miscellane | ous IT Intangible Plant - 3031XX | | | | | | | | | | |
| 7,4 | CD-AA | | | | | | | | | | |
| 9,4 | CD-AN | | | | | | | | | | |
| 9 | CD-ID | | | | | | | | | | |
| 9 | CD-WA | | | | | | | | | | |
| | ED-AN | | | | | | | | | | |
| | ED-ID | | | | | | | | | | |
| 0.4 | ED-WA GD-AA | | | | | | | | | | |
| 8,4 1 | GD-AA GD-AN | | | | | | | | | | |
| 7 | GD-OR | | | | | | | | | | |
| Total Misce | ellaneous IT Intangible Plant - 3031 | | | | | | | | | | |
| | | | | | | | | | | | |
| Gas Under | ground Storage | | | | | | | | | | |
| 1 | GD-AN | | | | | | | | | | |
| Total Gas U | Jnderground Storage | | | | | | | | | | |
| | | | | | | | | | | | |
| General Pla | ant - 390200, 396200 | | | | | | | | | | |
| 7,4 | CD-AA | | | | | | | | | | |
| 9 | CD-ID | | | | | | | | | | |
| 9 | CD-W <i>F</i> ED-AN | | | | | | | | | | |
| 4 | ED-WA | | | | | | | | | | |
| | GD-WA | | | | | | | | | | |
| | GD-OR | | | | | | | | | | |
| Total Gene | ral Plant - 390200, 396200 | | | | | | | | | | |
| | • | | | | | | | | | | |
| Total Accur | mulated Amortization | | | | | | | | | | |
| | | | | | | | | | | | |
| Allocation | Ratios: | | | | | | | | | | |
| Service - | | | Electric | | | Jurisdiction - | | Washington | | Idaho | |
| 7 | Elec/Gas North/Oregon 4-Factor | | 70.112% | | | | em Contract Demand | 68.040% | | 31.960% | |
| 8 | Gas North/Oregon 4-Factor | | 0.000% | | | 4 Juriso | dictional 4-Factor Ratio | 71.746% | | 28.254% | |
| 9 | Elec/Gas North 4-Factor | | 77.144% | 22.856% | 0.000% | | | | | | |

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| | TS OF OPERATIONS | Report ID: | | A' | VISTA UTILITIES | | | | | | | | |
|----------|--|------------|-----------|-----------------|-----------------|-------|-----------|---------------|-------------|--------|-----------|----------------|-------|
| | ON GENERAL PLANT | C-GPL-12E | | 0 | as North Conv | | | | | | | | |
| | elve Months Ended November 30, 2023 Balance Basis | | | G | as-North Copy | | | | | | | | |
| Litaling | Dalarice Dasis | | ******** | ***** FI FCTRIO | C ******** | ***** | ********* | ***** 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 |
| | | I | | | | | | | | I | | | |
| | 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 | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | 200VVV Structures & Improvements | | | | | | | | | | | | |
| 00 | 390XXX Structures & Improvements | | | | | | | | | | | | |
| 99 99 | ED-WA / ID / AN GD-WA / ID / AN | | | | | | | | | | | | |
| 99 | GD-OR / AS | | | | | | | | | | | | |
| 8 | GD-AA | | | | | | | | | | | | |
| 7 | CD-AA | | | | | | | | | | | | |
| 9 | CD-AA CD-WA / ID / AN | | | | | | | | | | | | |
| 9 | TOTAL ACCOUNT | | | | | | | | | | | | |
| | TOTALAGOOGIVI | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | 200VVV Terror exterior Ferriences | | | | | | | | | | | | |
| 00 | 392XXX Transportation Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | | | | | | | | | | | | |
| 99 99 | GD-WA / ID / AN | | | | | | | | | | | | |
| 99 8 | GD-OR / AS GD-AA | | | | | | | | | | | | |
| 8 7 | CD-AA | | | | | | | | | | | | |
| 9 | CD-AA CD-WA / ID / AN | | | | | | | | | | | | |
| 3 | TOTAL ACCOUNT | | | | | | | | | | | | |
| | TOTAL ACCOUNT | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

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| RESULTS OF OPERATIONS | Report ID: |
|---|------------|
| COMMON GENERAL PLANT | C-GPL-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance Basis | |

Gas-North Copy

| | Dalarice D | • | | *********** | ***** ELECTRIC | ************ | ***** | ******* | ***** GAS NOR | TH ******* | ****** | ************************************** | EGON GAS ***** | ****** |
|-------------------------------|------------|---|-------------|-------------|----------------|--------------|-------|-----------|---------------|------------|--------|--|----------------|--------|
| Ref/Basi | ₹ 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 | Report ID: | | A' | VISTA UTILITIES | } | | | | | | | |
|-------------------------------|--------|---|------------|--|-----------------------------|--|------------------|--|----------------------------|---|--------------------|-------------------------------------|--------------------------|-----------------------------|
| For Twe | | ERAL PLANT hs Ended November 30, 2023 Basis | C-GPL-12E | | G | as-North Copy | | | | | | | | |
| | | t Description | Total | ************************************** | ***** ELECTRIC Direct-ID | C ************************************ | ******* Total | ************************************** | ***** GAS NOR Direct-ID | TH ************************************ | ·******** Total | ******************* OR Direct-OR | EGON GAS ***** Allocated | ************ Total |
| 99 99 99 8 7 9 | | 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 | 8 | TOTAL GENERAL PLANT ATIOS: Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor | ctor | 100.000% 100.000% 100.000% | | 70.112% 0.000% 77.144% | | | | 20.708% 69.035% 22.856% | | | | 9.180% 30.965% 0.000% |

0.000%

0.000%

G-ALL

99

Not Allocated

0.000%

0.000%

RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
For Twelve Months Ended November 30, 2023

Report ID:
C-IPL-12E

Ending Balance Basis

AVISTA UTILITIES

Gas-North Copy

| | | • | | ****** | ** ELECTRIC ** | ******** | * | ****** | ** GAS NORTH | ******* | **** | ****** OR | EGON GAS****** | ***** |
|---|---------|---|-------|-----------|----------------|-----------|-------|-----------|--------------|-----------|-------|-----------|----------------|-------|
| Ref/Basis | Account | Description | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| 99 99 99 8 7 9 99 99 99 8 7 | | ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT Misc Intangible PlantMai ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN | | | | | | | | | | | | |
| 99 99 99 8 7 9 | 30310X | TOTAL ACCOUNT Misc Intangible PlantTerr 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 8 | 303110 | Misc Intangible PlantPC 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 8 | 303115 | Misc Intangible PlantPC 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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RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
For Twelve Months Ended November 30, 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 | | | | | | | | | | | | |
|-------------------------------|--------------------|---|----------------------|-----------|-------------------|-------|-----------|-----------|--------------------|-------|-----------|----------------|-------------------|
| <u>-</u> | | | | | ******* | | | | ******* | | | REGON GAS***** | |
| Ref/Basis | Account | Description T | 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 G-ALL | N RATIOS 7 8 | Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor | 100.000% 100.000% | | 70.112% 0.000% | | | | 20.708% 69.035% | | | | 9.180% 30.965% |

77.144%

0.000%

0.000%

0.000%

22.856%

0.000%

| RESULTS OF OPERATIONS | Report ID: |
|---|------------|
| COMMON ACCUMULATED DEFERRED FIT | C-DTX-12E |
| For Twelve Months Ended November 30, 2023 | |
| Ending Balance Basis | |
| Ref/Basis Account Description | |

Gas-North Copy

| Ref/Basis Account 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 RATIOS:

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

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| COMM | ON WORKING CAPITAL C-WKC-12E | | | | | | | |
|----------|---|-----------------|----------|-----------|-----------|------------------------|----------------------|--------------------|
| | elve Months Ended November 30, 2023 | Gas-North Copy | | | | | | |
| Ending | Balance Basis | |)/OTEN * | ****** | | ***** F1 F0 TD10 ***** | ***** | *O * O O O U T U * |
| D - f /D | is A securet Description | ****** | | | | ***** ELECTRIC ***** | ***** GAS NORTH **** | *GAS SOUTH* |
| Rei/Bas | sisAccount Description | Washington T | Idaho | Oregon | rotai | Washington Idaho | Washington Idaho | Oregon |
| 1 | 151120 Fuel Stock Coal-Colstrip | | | | | | | |
| 1 | 151210 Fuel Stock Hog Ffuel-KFGS | | | | | | | |
| 7/4 | 154100 Plant Materials & Oper Supplies | | | | | | | |
| 1 | 154300 Plant Materials & Oper Supplies - CS2 | | | | | | | |
| 1 | 154400 Plant Materials & Oper Supplies - Colstrip | | | | | | | |
| 7/4 | 154500 Supply Chain Receiving Inventory | | | | | | | |
| 7/4 | 154550 Supply Chain Average Cost Variance | | | | | | | |
| 7/4 | 154560 Supply Chain Invoice Price Variance | | | | | | | |
| 99 | 163998 Common Working Capital | | | | | | | |
| 99 | 163999 Investor-Supplied Working Capital | | | | | | | |
| | TOTAL | | | | | | | |
| | | | | | | Idaho | | |
| | ALLOCATION RATIOS: | | Electric | Gas-North | Gas-South | Electric | Idaho Gas | Oregon Gas |
| | 7/4 Jur Rollup/Jurisdictional 4-Fac | ctor Ratios | 70.112% | 20.708% | 9.180% | 33.057% | 28.254% | 100.000% |

RESULTS OF OPERATIONS

99

Not Allocated

Report ID: