RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended December 31, 2023	
Ending Balance Basis	
D. (/D. alia A. a. a. ( D. a. alia (i.e.	•

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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RESUL	TS OF OPER	RATIONS	Report ID:	AVISTA UTILITIES				
GAS AL	LOCATION	PERCENTAGES	G-ALL-12E					
		Ended December 31, 2023						
Basis	Balance Bas Ref	<u>Description</u>	Based on Data from:	System	Washington	Idaho		
			2 300 2 31 2 313 11 3111		g.c			
1	Input	System Contract Demand	01-01-2020 thru 12-31-2022	100.000%	68.040%	31.960%		
	Input	Number of Customers	12-01-2023 thru 12-31-2023	273,638	178,275	95,363		
2		Percent	=	100.000%	65.150%	34.850%		
	G-OPS	Direct Distribution Operating Expense	01-01-2023 thru 12-31-2023	14,245,191	9,982,409	4,262,782		
3	0 0. 0	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	0.0.0.000000000000000000000000000000000	6,709,236	4,457,801	2,251,435		
		Direct O & M Accounts 901 - 935	_	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 798 - 894  Amount: Accounts 901 - 935		3,085,161	2,173,678	911,483		
		Total	<del>-</del>	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%		
	Input	Actual Therms Purchased	01-01-2023 thru 12-31-2023	290,886,160	195,296,158	95,590,002		
6	πραι	Percent	01-01-2025 tillu 12-31-2025	100.000%	67.138%	32.862%		
J		. Groom	=	100.000 /0	01110070	02.002 /0		

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RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended December 31, 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 December 31, 2023	
Ending Balance Basis	

8

## **AVISTA UTILITIES**

Input	Gas North/Oregon 4-Factor	01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		14,581,563	0	10,070,421	4,511,142
	Direct O & M Accts 901 - 935		22,667,120	0	15,453,013	7,214,107
	Direct O & M Accts 901 - 905 Utility 9 Only		1,474,040	0	1,474,040	XXXXXX
	Total		38,722,723	0	26,997,474	11,725,249
	Percentage		100.000%	0.000%	69.720%	30.280%
	Disease Labor Acasta 500, 004		40.400.450	0	0.700.040	2 200 020
	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:	AVISTA UTILITIES					
GAS ALLO	CATION	PERCENTAGES	G-ALL-12E						
		·							
	RESULTS OF OPERATIONS  GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2023 Ending Balance Basis  Input Elec/Gas North 4-Factor Direct O & M Accts 580 - 894 Direct O & M Accts 901 - 935 Adjustments Total Percentage  Direct Labor Accts 580 - 894 Direct Labor Accts 901 - 935 Total Percentage  Number of Customers at Percentage  Net Direct Plant Percentage  Total Percentages Average (CD AN/ID/WA)								
In	put		01-01-2022 thru 12-31-2022	Total	Electric	Gas North	Oregon Gas		
				98,526,243	88,025,167	10,501,076	0		
				64,314,645	48,332,811	15,981,834	0		
		,		0	0	0	0		
				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		
				100.000%	60.329%	39.671%	0.000%		
		J							
		Net Direct Plant		4,005,453,112	3,273,631,745	731,821,367	0		
		Percentage		100.000%	81.729%	18.271%	0.000%		
		Total Percentages		400.000%	308.573%	91.427%	0.000%		
9		Average (CD AN/ID/WA)		100.000%	77.144%	22.856%	0.000%		
				Total	Electric	Gas North	Oregon Gas		
JP		Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	Total 100.000%	Electric 0.000%	Gas North 90.350%	Oregon Gas 9.650%		
JP		Gas North/Oregon JP Factor %	01-01-2023 thru 12-31-2023	100.000%	0.000%	90.350%			
JP		•		100.000% System	0.000% Washington	90.350% Idaho			
		Actual Annual Throughput	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023	100.000% System 309,336,642	0.000% Washington 207,305,518	90.350% Idaho 102,031,124			
JP 10		•		100.000% System	0.000% Washington	90.350% Idaho			
		Actual Annual Throughput		100.000% System 309,336,642	0.000% Washington 207,305,518	90.350% Idaho 102,031,124			
		Actual Annual Throughput Percent	01-01-2023 thru 12-31-2023	System 309,336,642 100.000%	0.000% Washington 207,305,518 <b>67.016</b> %	90.350% Idaho 102,031,124 32.984%			
10		Actual Annual Throughput Percent Book Depreciation	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023	100.000%  System 309,336,642 100.000%  31,830,818 100.000%	0.000%  Washington 207,305,518 67.016%  22,658,959	90.350% Idaho 102,031,124 32.984% 9,171,859			
10 11		Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before ADFIT)	01-01-2023 thru 12-31-2023	309,336,642 100.000% 31,830,818 100.000%	0.000%  Washington 207,305,518 67.016%  22,658,959 71.186%  612,493,032	90.350%  Idaho 102,031,124 32.984%  9,171,859 28.814%  251,249,592			
10		Actual Annual Throughput Percent  Book Depreciation Percent	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023	100.000%  System 309,336,642 100.000%  31,830,818 100.000%	0.000%  Washington 207,305,518 67.016%  22,658,959 71.186%	90.350% Idaho 102,031,124 32.984% 9,171,859 28.814%			
10 11 12	G-DI T	Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before ADFIT) Percent	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023 12-01-2023 thru 12-31-2023	309,336,642 100.000% 31,830,818 100.000% 863,742,624 100.000%	0.000%  Washington 207,305,518 67.016%  22,658,959 71.186%  612,493,032 70.912%	90.350%  Idaho 102,031,124 32.984%  9,171,859 28.814%  251,249,592 29.088%			
10 11 12	G-PLT	Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before ADFIT)	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023	309,336,642 100.000% 31,830,818 100.000%	0.000%  Washington 207,305,518 67.016%  22,658,959 71.186%  612,493,032	90.350%  Idaho 102,031,124 32.984%  9,171,859 28.814%  251,249,592			
10 11 12	G-PLT	Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before ADFIT) Percent  Net Gas General Plant	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023 12-01-2023 thru 12-31-2023	309,336,642 100.000% 31,830,818 100.000% 863,742,624 100.000%	0.000%  Washington 207,305,518 67.016%  22,658,959 71.186%  612,493,032 70.912%	90.350%  Idaho 102,031,124 32.984%  9,171,859 28.814%  251,249,592 29.088%			
10 11 12	G-PLT	Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before ADFIT) Percent  Net Gas General Plant	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023 12-01-2023 thru 12-31-2023	309,336,642 100.000% 31,830,818 100.000% 863,742,624 100.000%	0.000%  Washington 207,305,518 67.016%  22,658,959 71.186%  612,493,032 70.912%	90.350%  Idaho 102,031,124 32.984%  9,171,859 28.814%  251,249,592 29.088%			
10 11 12	G-PLT	Actual Annual Throughput Percent  Book Depreciation Percent  Net Gas Plant (before ADFIT) Percent  Net Gas General Plant Percent	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023 12-01-2023 thru 12-31-2023	309,336,642 100.000% 31,830,818 100.000% 863,742,624 100.000%	0.000%  Washington 207,305,518 67.016%  22,658,959 71.186%  612,493,032 70.912%  0 #DIV/0!	90.350%  Idaho 102,031,124 32.984%  9,171,859 28.814%  251,249,592 29.088%  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 Percent  Net Allocated Schedule M's	01-01-2023 thru 12-31-2023 01-01-2023 thru 12-31-2023 12-01-2023 thru 12-31-2023	System 309,336,642 100.000%  31,830,818 100.000%  863,742,624 100.000%  0 #DIV/0!	0.000%  Washington 207,305,518 67.016%  22,658,959 71.186%  612,493,032 70.912%  0 #DIV/0!	90.350%  Idaho 102,031,124 32.984%  9,171,859 28.814%  251,249,592 29.088%  0 #DIV/0!			

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RESULT	S OF OPE	RATIONS	Report ID:		AVI	STA UTILI	TIES					
GAS OP	ERATING :	STATEMENT	G-OPS-12E									
		Ended December 31, 2023										
	alance Bas				SYSTEM *****			ASHINGTON **			IDAHO ******	
Ref/Basis	s Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DEVENUE O										
		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	•										
		TOTAL SALES TO ULTIMATE CU	ISTOMERS									
		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		Other Gas Revenues										
99 99	496100 496110	Provision for Rate Refund Provision for Rate Refund-Tax Ref	form									
99	490110	TOTAL OTHER OPERATING REV										
		TOTAL GITTLE OF ERATING REV	VENUES									
		TOTAL GAO REVENUES										
		PRODUCTION EXPENSES:										
G-804	804/805	City Gate Purchases										
99	808XXX	Net Natural Gas Storage Transacti	ions									
99	811000	Gas Used for Products Extraction										
10	813000	Other Gas Expenses										
99	813010	Gas Technology Institute (GTI) Exp	penses									
99	813100	CCA Emission Expense										
99	407417	Regulatory Credits-CCA	_									
		TOTAL PRODUCTION EXPENSE	S									
		UNDERGROUND STORAGE EXP	DENICEC:									
1	814000	Supervision & Engineering	FENSES.									
1	824000	Other Expenses										
1	837000	Other Equipment										
·	007000	TOTAL UNDERGROUND STORA	GE OPER EXP									
G-DEPX	ζ.	Depreciation Expense-Undergroun	d Storage									
G-AMTX	(	Amortization Expense-Underground	_									
G-OTX		Taxes Other Than FIT	ŭ									
		TOTAL UG STORAGE DEPR/AMI	RT/NON-FIT TA									
		TOTAL UNDERGROUND STORA	GE EXPENSES									

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RESULT	S OF OPE	RATIONS	Report ID:		AVI	ISTA UTILIT	ΓIES					
GAS OPI	ERATING	STATEMENT	G-OPS-12E									
For Twelv	e Months	Ended December 31, 2023										
Ending B	alance Bas	sis		*********	SYSTEM *****	*****	****** W	ASHINGTON ***	*****	********	IDAHO ********	*****
Ref/Basis	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 Expense	S									
3	879000	Customer Installation Expenses										
3	880000	Other Expenses										
3	881000	Rents										
		MAINTENANCE										
3	885000	Supervision & Engineering										
3	887000	Mains										
3	889000	Measuring & Reg Sta Exp-General										
3	890000	Measuring & Reg Sta Exp-Industria										
3	891000	Measuring & Reg Sta Exp-City Gat	e									
3	892000	Services										
3	893000	Meters & House Regulators										
3	894000	Other Equipment										
		TOTAL DISTRIBUTION OPERATI	NG EXP									
G-DEPX		Depreciation Expense-Distribution										
G-OTX		Taxes Other Than FIT										
2 2 . / .		TOTAL DISTR DEPR/AMRT/NON-	-FIT TAXES									

TOTAL DISTRIBUTION EXPENSES

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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2023	
Elipsis Balancia Barda	İ

Ending Balance Ba	ng Balance Basis		**************************************					*****	************** IDAHO ************			
Ref/Basis Account			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
2 901000 2 902000 2 903XXX 2 904000 2 905000	CUSTOMER ACCOUNTS EXPENSIONS Supervision Meter Reading Expenses Customer Records & Collection Expuncollectible Accounts Misc Customer Accounts TOTAL CUSTOMER ACCOUNTS	penses										
G-908 908XXX 2 909000 2 910000	CUSTOMER SERVICE & INFO EX Customer Assistance Expenses Advertising Misc Customer Service & Info Exp TOTAL CUSTOMER SERVICE & II											
2 912000 2 913000 2 916000	SALES EXPENSES: Demonstrating & Selling Expenses Advertising Miscellaneous Sales Expenses TOTAL SALES EXPENSES											
4 920000 4 921000 4 922000 4 923000 4 924000 4 925XXX 4 926XXX 4 928000 4 930000 4 931000 4 935000	ADMINISTRATIVE & GENERAL EX Salaries Office Supplies & Expenses Admin. Expenses Transferred - Cre Outside Services Employed Property Insurance Premium Injuries and Damages Employee Pensions and Benefits Regulatory Commission Expenses Miscellaneous General Expenses Rents Maintenance of General Plant TOTAL ADMIN & GEN OPERATIN	edit										

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RESULTS	S OF OPE	RATIONS	Report ID:		AVI	STA UTILIT	ΓIES					
GAS OPE	RATING S	STATEMENT	G-OPS-12E									
For Twelv	e Months	Ended December 31, 2023										
	alance Bas			********	SYSTEM ******	*****	****** W	ASHINGTON **	*****	********	* IDAHO ******	*****
	Account			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Pla	nt									
G-AMTX		Amortization Expense - General Pl	ant - 303000									
G-AMTX		Amortization Expense - Misc IT Inta	angible Plant - 3									
G-AMTX		Amortization Expense-General Pla	nt - 390200, 39									
99	407230	Tax Reform Amortization										
99	407302	Amortization WA Excess Natural G	Sas Line Extens									
99	407305	Natural Gas Depreciation Study De	eferral									
99	407306	Regulatory Debit - AMI Amortizatio	n									
99	407307	Regulatory Debit - Existing Meters	Deferral Amorti									
99	407311	Regulatory Debit - AFUDC Amortiz										
99	407314	Regulatory Debit - FISERVE Amor	tization									
99	407319	AFUDC Equity DFIT Deferral										
99	407332	Existing Meters/ERTs Excess Dep	reciation Deferr									
99	407347	COVID-19 Deferred Costs										
99	407357	AMORT OF INTERVENOR FUND										
99	407359	Insurance Balance Acct O&M - Am	ort									
99	407381	Voluntary RNG Revenue Offset										
99	407407	Reg. Credits-Amortization Deprecia	ation Benefit									
99	407413	Reg Credits - Williams Outage										
99	407416	Reg. Credits-CCA B&O Tax										
99	407419	Amortization AFUDC Equity Tax C	redit									
99	407436	Regulatory Deferral - AMI										
99	407437	Depreciation Deferral										
99	407443	Regulatory Deferral - Reg. Fees										
99	407447	Regulatory Deferral - COVID-19	allies as									
99	407452	Regulatory Deferral - Intervenor Fu	_									
99	407454	Regulatory Deferral - Pension Settl	ement Deferral									
99	407459	Insurance Balancing										
99 G-OTX	407493	Amortization Remand Residual Taxes Other Than FITA&G										
G-OTA		TOTAL A&G DEPR/AMRT/NON-F	IT TAVES									
		TOTAL A&G DEPR/AWRT/NON-F	II IAAES									
		TOTAL ADMIN & GENERAL EXPE	ENSES									
		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										
		GAS NET OPERATING INCOME (	(LOSS)									
	ΓΙΟΝ RATI											
G-ALL		System Contract Demand			100.000%			68.040%			31.960%	
G-ALL		Number of Customers			100.000%			65.150%			34.850%	
G-ALL		Direct Distribution Operating Exper	nse		100.000%			70.076%			29.924%	
G-ALL		Jurisdictional 4-Factor Ratio			100.000%			69.737%			30.263%	
G-ALL G-ALL		Actual Annual Throughput			100.000%			67.016% 0.000%			32.984%	
( = - /\ I	CACA											

0.000%

G-ALL 99

Not Allocated

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0.000%

RESULTS	SULTS OF OPERATIONS Report ID:				AVI	STA UTILIT	ΓIES					
GAS ALLO	CATION	OF OTHER REVENUE	G-495-12E									
For Twelve	Months E	Ended December 31, 2023										
<b>Ending Bal</b>	ance Bas	is		******** SYSTEM *********			******* WASHINGTON *******			************** IDAHO ***********		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			-									
4	495000	Other Gas Revenue-Miscellaneous	5									
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		Non-Res Decoupling Deferred Rev										
4		Amortization Non-Res Decoupling										
4		Other Gas Revenue-DSM Lost Ma	rain									
4		Other Gas Revenue-Margin Reduc	•									
4		Other Gas Revenue-Glendale Syst										
4		Other Gas Revenue-PPP Recover										
4		Gas Customers-Other Gas Revenu										
•		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:		AV	ISTA UTILI	ΓIES					
		F PURCHASED GAS COSTS	G-804-12E									
		ns Ended December 31, 2023			0.40==1.4 deletetete							to to to to to to
	Balance E				SYSTEM *****			ASHINGTON *			IDAHO *******	
Ref/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		Gas Research Contributions										
6	804170	Gas Transaction Fees										
6	804600	Gas Purchases - Financial										
6	804700	Gas Costs - Offsystem Booko	ut									
6	804711	Gas Costs - Offsystem Booko	ut Offset									
6	804730	Gas Costs - Intracompany LD	C Gas									
6	804999	Off System Gas Purchases										
99	805110	Gas Exp - Rate Amortizations										
99	805111	Amortize ID Holdback										
99	805120	Gas Expense - Rate Deferrals	3									
		TOTAL PURCHASED GAS C	OSTS									
			_									
ALLOC	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%

		OPERATIONS	Report ID:		ΑV	VISTA UTILI	TIES					
		OF ACCOUNT 908	G-908-12E									
	eive ivio Balance	nths Ended December 31, 2023		******	* SYSTEM *****	*****	********* W	ASHINGTON *	*****	******	** IDAHO ******	*****
	i:Accour			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		·										
2	90800	0 Customer Assistance Expense										
99	90860	908600 Public Purpose Tariff Rider Expense Offset										
99	99 908610 Limited Income Tax Refund Program											
99	90869	0 Schedule 91 Amortization includ	ed in Unbille									
99	90899	0 DSM Amortization										
		Total Account 908										
		RATIOS:										
G-ALL		Number of Customers			100.000%			65.150%			34.850%	
G-ALL	. 99	Not Allocated			0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS INTEREST DEDUCTION FOR FITGAS NORTH	Report ID: G-INT-12E	
For Twelve Months Ended December 31, 2023	0-11(1-12)	
Ending Balance Basis		

Ref/Basis Description System Washington Idaho

Debt

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

**Total Weighted Cost** 

G-APL Net Rate Base

Interest Deduction for FIT Calculation

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



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FEDERAL IN	OPERATIONS COME TAXESGAS onths Ended December 31, 2023	Report ID: G-FIT-12E	A	VISTA UTILITIES	
Ending Balan					
Ref/Basis	Description	· · · · · · · · · · · · · · · · · · ·	System	Washington	Idaho
G-OPS	Calculation of Taxable Opera Operating Revenue	iting Income:			
G-OPS	Operating & Maintenance Ex	pense			
G-OPS	Book Deprec/Amort and Reg	Amortizations			
G-OTX	Taxes Other than FIT  Net Operating Income Before	re FIT			
G-INT G-OTX G-SCM	Less: Interest Expense Less: Idaho ITC Deferral & A Schedule M Adjustments Taxable Net Operating Inco				
	Tax Rate				
	Federal Income Tax				
G-DTE G-DTE 99 411	Deferred FIT Customer Tax Credit Amortiz 400 Amortized Investment Tax Cr				

Total FIT/Deferred FIT & ITC

ALLOCATION RATIOS: G-ALL 99 Not Al

99 Not Allocated

Page 1 of 1 Print Date-Time: 2/9/2024 6:07 PM

0.000%

0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12E
For Twelve Months Ended December 31, 2023	

		December 31, 2023								
Ending Balance	Basis		******	** 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 Accr	uai							
99	997010	Deferred Gas Credit and Refunds								
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								
	997048	AFUDC								
12										
12	997049	Tax Depreciation								
12	997055	Deferred Gas Exchange								
99	997065	Amortization of Unbilled Revenue Add	d-Ins							
12	997080	Book Transportation Depreciation								
12	997081	Deferred Compensation								
4	997082	Meal Disallowances								
12	997083	Paid Time Off								
12	997084	Customer Uncollectibles								
99	997098	Provision for Rate Refund								
12	997101	Repairs 481 (a)								
99	997105	WA Nat Gas Line Extension								
99	997107	MDM System								
99	997108	Provision for Rate Refund-Tax Reform	า							
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 COVID-19								
12	997125									
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								
12	331 143		TC							
		TOTAL SCHEDULE M ADJUSTMENT	10							
	—									
ALLOCATION F	RATIOS:									
G-ALL	1	Contract System Demand		100.000%		68.040%			31.960%	
G-ALL	2	Number of Customers		100.000%		65.150%			34.850%	
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	12	Net Gas Plant (before ADFIT)		100.000%		70.912%			29.088%	
G-ALL	99	Not Allocated		0.000%		0.000%			0.000%	
O-ALL	33	110t / Hiodutou		0.00070		0.00070			0.00070	

		RATIONS	Report ID:	AVIS	STA UTILITIES	
		ME TAX EXPENSEGAS	G-DTE-12E			
		Ended December 31, 2023				
	alance Ba				107	
Ref/Basis	Account	Description		System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expen	se - Allocated			
99		Deferred Federal Income Tax Exp				
		SUBTOTAL				
12		Deferred Federal Income Tax Expen	se - Allocated			
99	411100	Deferred Federal Income Tax Exp				
		SUBTOTAL				
12	410193	Deferred Federal Income Tax Expen	se - Allocated			
99		Deferred Federal Income Tax Exp				
		SUBTOTAL				
		Total Deferred Federal Income Tax	Expense			
99	411193	Customer Tax Credit Amortization				
		SUBTOTAL				
ALLOCA <sup>-</sup>	TION RAT	IOS:				
G-ALL	12	Net Gas Plant (before ADFIT)		100.000%	70.912%	29.088%
·		( (		. 55.55576	/ .	=0.00070

G-ALL

99

Not Allocated

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0.000%

0.000%

	S OF OPE		Report ID:			AV	ISTA UTILITIES					
		AN FEDERAL INCOME TAX	G-OTX-12E									
		Ended December 31, 2023			<b>.</b>							
	alance Bas				YSTEM ******			HINGTON *****			IDAHO *******	
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			_									
•	100100	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	51100 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	ΑX									
		ADMINISTRATIVE & GENER	RAL									
99	408115	Payroll Taxes										
		TOTAL A&G TAX										
		TOTAL TAXES OTHER THA	N FIT									
		TOTAL TAKES STILL TITAL										
	TION RATI											
G-ALL	1	System Contract Demand			100.000%			68.040%			31.960%	

RESULTS		TIONS	Report ID:			Þ	AVISTA U
GAS UTILI			G-PLT-12E				
		ded December 31, 2023					
Ending Bala	ance Basis			********	SYSTEM ******	:****	*****
Ref/Basis	Account	Description		Direct	Allocated	Total	D
		PLANT IN SERVICE					
		INTANGIBLE PLANT:					
4	303000	Misc Intangible Plant (3030	000)				
4	3031XX	Misc Intangible IT Plant (30	,				
		TOTAL INTANGIBLE PLA	,				
		UNDERGROUND STORA	GE PLANT:				
1	350XXX	Land & Land Rights					
1	351XXX	Structures & Improvements	S				
1	352XXX	Wells					
1	353000	Lines					
1	354000	Compressor Station Equipr	ment				
1	355000	Mossuring & Pogulating Ed					

## UTILITIES

For Twelve Months Ended December 31, 2023				0.40==14 (44)	ded a belief a belief a be			hala da			of the fact	
Ending Bala				************ SYSTEM **********				ASHINGTON ***		**************************************		
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	NT									
		UNDERGROUND STORAG	E PLANT:									
1	350XXX	•										
1	351XXX	Structures & Improvements										
1	352XXX	Wells										
1	353000	Lines										
1	354000	Compressor Station Equipme										
1	355000	Measuring & Regulating Equ	uipment									
1	356000	Purification Equipment										
1	357000	Other Equipment										
		TOTAL UNDERGROUND S	TORAGE PLAN									
_		DISTRIBUTION PLANT:										
6	374200	Land & Land Rights										
6	374400	Land & Land Rights										
6	375000	Structures & Improvements										
6	376000	Mains										
6	378000	Measuring & Reg Station Eq										
6	379000	Measuring & Reg Station Eq	uip-City Gate									
6	380000	Services										
6	381XXX	Meters										
6	382000	Meter Installations										
6	383000	House Regulators										
6	384000	House Regulator Installation										
6	385000	Industrial Measuring & Reg S	Sta Equip									
6	387000	Other Equipment										
		TOTAL DISTRIBUTION PLA	ANT									
		OFNEDAL DIANT										
1	200VVV	GENERAL PLANT										
4	389XXX	Land & Land Rights										
4	390XXX	Structures & Improvements	.4									
4	391XXX	Office Furniture & Equipmen	IL									
4	392XXX	Transportation Equipment										
4	393000	Stores Equipment	am ant									
4	394000	Tools, Shop & Garage Equip	oment									
4	395XXX	Laboratory Equipment										
4	396XXX	Power Operated Equipment										
4	397XXX	Communications Equipment										
4	398000	Miscellaneous Equipment										
		TOTAL GENERAL PLANT										

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	RESULTS OF OPERATIONS Report ID:  GAS UTILITY PLANT G-PLT-12E				AVISTA UTILITIES							
		ded December 31, 2023	G-PLI-12E									
Ending Bala		ada 2000bo. 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 DEPRECIATION Underground Storage Distribution Plant General Plant TOTAL ACCUMULATED DEPRECIATION										
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 (283 ADFIT - Common Plant (283 ADFIT - Gas portion of Bond TOTAL ACCUMULATED D	2900 from C-DT 2919 from C-DT 3750 from C-DT I Redemptions									
		NET GAS UTILITY PLANT										
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 6:08 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										
	<del>-</del>										
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

RESULTS (	OF OPERATIONS		Report ID:			AVISTA UTILIT	IES							
GAS-NORT	TH DEPRECIATION E	XPENSE	G-DEPX-12E											
For Twelve	Months Ended Decen	mber 31, 2023												
Ending Bala	ance Basis													
			A:	A:	A a a laura al a u									
		System	Assigned or	Assigned or	Assigned or	*****	GAS-NORTH *******		******	/ACHINGTON ***:	****	****	** IDAHO ******	
Pof/Posis		System	Allocated	Allocated	Allocated					Allegated				Total
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Pr														
	Steam (ED-AN) Steam (ED-ID)													
	Steam (ED-WA)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Elect	tric Production													
10141 21001														
Electric Tra	ransmission													
	ED-AN													
	ED-ID													
	ED-WA													
Total Elect	tric Transmission													
Electric Di	stribution													
	ED-AN													
	ED-ID													
	ED-WA													
Total Elect	tric Distribution													
Gas Under	rground Storage													
1	GD-AN													
	GD-OR													
Total Gas	Underground Storag													
Gas Distrik														
6	GD-AN													
	GD-ID GD-WA													
	GD-WA GD-OR													
Total Gas	<b>Distribution</b>													
Total Gao	Diotribution													
General Pla	lant													
	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													
T	GD-OR													

**Allocation Ratios:** Jurisdiction -Washington Service -Electric Gas-North Gas-South Idaho Elec/Gas North/Oregon 4-Factor 68.040% 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 22.856% Actual Therms Purchased 67.138% 32.862% 77.144% 0.000% 6

**Total General Plant** 

**Total Depreciation Expense** 

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

	Overte m	Assigned or	Assigned or	Assigned or	*****	NAC NODTI	1 ****	******	ACUMOTON *	****	****	* 10 4110 *******	
Ref/Basis	System Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	AS-NORTI Allocated		Direct	ASHINGTON * Allocated	Total	Direct	* IDAHO ******* Allocated	Total
Production/Transmission	IOtal	to Electric	to Gas-North	to Gas-South	Direct	Allocated	i iotai	Direct	Allocated	Iotai	Direct	Allocated	TOtal
	-AN												
Misc Intangible Plt (303000) ED													
Total Production/Transmission													
Distribution													
` ,	-WA												
Misc Intangible Plt (303000) ED	-WA												
Total Distribution													
Concret Blant 202000													
General Plant - 303000	ΛΛ												
,	-AA -AN												
·	-AN												
	-WA												
	-OR												
Total General Plant - 303000													
Miscellaneous IT Intangible Plant - 3031XX													
·	-AA												
·	-AN												
·	-ID												
·	-WA												
	-AN												
ED													
	-WA												
	-AA												
	-AN -OR												
Total Miscellaneous IT Intangible Plant - 30													
Total Miscenarieous II ilitaligible i lant - 50													
Gas Underground Storage													
	-AN												
Total Gas Underground Storage													
5													
General Plant - 390200, 396200													
	-AA												
	-AN												
	-OR												
Total General Plant- 390200, 396200													
Total Amortization Expense													
Allocation Defices													
Allocation Ratios:		<b>-</b> 14-	O N	0 0		ت - المطالم عاس		,	\\/			-  -   -	
Service -		Electric		Gas-South		urisdiction			Washington			Idaho	
7 Elec/Gas North/Oregon 4-Factor	I	70.112%		9.180%		7 4	System Contract		68.040%			31.960%	
<ul><li>8 Gas North/Oregon 4-Factor</li><li>9 Elec/Gas North 4-Factor</li></ul>		0.000% 77.144%		30.965% 0.000%		4	Jurisdictional 4	-racioi Katl	69.737%			30.263%	
9 EIBU/GaS NOITH 4-FACTOR		11.144%	22.000%	0.000%									

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

8

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

70.112%

0.000%

77.144%

20.708%

69.035%

22.856%

9.180%

30.965%

0.000%

## **AVISTA UTILITIES**

			Assigned or	Assigned or	Assigned or									
		System	Allocated	Allocated	Allocated	****** G	<b>AS-NORTH</b> ******	*	***** W	ASHINGTON ****	****	****	** IDAHO ******	
Ref/Basis		Total	to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Pro	duction													
	Steam (ED-AN)													
	Steam (ED-ID)													
	Steam (ED-WA)													
	Hydro (ED-AN)													
	Other (ED-AN)													
Total Electri	ic Production													
Electric Trai	nsmission													
	ED-AN													
	ED-ID													
	ED-WA													
Total Electri	ic Transmission													
Electric Dist														
	ED-AN													
	ED-ID													
	ED-WA													
I otal Electri	ic Distribution													
Coo Undere	record Ctorono													
Gas Underg	ground Storage GD-AN													
1	GD-AN GD-OR													
Total Gas II	Inderground Storag													
Total Gas O	niderground Storag													
Gas Distribu	ution													
6	GD-AN													
J	GD-ID													
	GD-WA													
	GD-OR													
Total Gas D														
General Plan	nt													
	ED-AN													
	ED-ID													
	ED-WA													
7,4	CD-AA													
9,4	CD-AN													
9	CD-ID													
9	CD-WA													
8,4	GD-AA													
4	GD-AN													
	GD-ID													
	GD-WA													
Total Car	GD-OR													
Total Gener	ai Piant													
Total Accun	mulated Depreciation													
Allocation R	katios:		<b>-</b>		0 0 1	-	ladlatter			M/ lait out o			1.1.1	
Service -	Eloo/Coo North/Oro	gon 4 Fasts:	Electric	Gas-North	Gas-South	Ju	risdiction -	m Contract Don		Washington			ldaho	

Page 1 of 1 Print Date-Time: 2/9/2024 6:09 PM

31.960%

30.263%

32.862%

System Contract Demand

Actual Therms Purchased

Jurisdictional 4-Factor Ratio

68.040%

69.737%

67.138%

			-							
RESULTS OF OPERATIONS		Report ID:			AVISTA UTILITIES					
GAS-NORTH ACCUMULATED AMO		G-AAMT-12E								
For Twelve Months Ended Decembe	r 31, 2023									
Ending Balance Basis			]							
		Assigned or					*/	ماد ماد داد داد داد	**	
D (/D )		System Allocated	Allocated	Allocated	******** GAS-NORTH ***		WASHINGTON *******		** IDAHO ******	
Ref/Basis		Total to Electric	to Gas-North	to Gas-South	Direct Allocated	Total Direct	Allocated To	otal Direct	Allocated	Total
Production/Transmission										
Franchises (302000)	ED-AN									
Misc Intangible Plt (303	000 ED-AN									
Total Production/Transmission										
Distribution										
Franchises (302000)	ED-WA									
Misc Intangible Plt (303	000 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	CD-ID									
9	CD-WA									
	ED-AN									
	ED-ID									
	ED-WA									
8,4	GD-AA									
4	GD-AN									
	GD-OR									
Total Miscellaneous IT Intangible I	Plant - 3031X									
_										
Gas Underground Storage										
1	GD-AN									
Total Gas Underground Storage										
General Plant - 390200, 396200										
7,4	CD-AA									
9	CD-ID									
9	CD-WA									
4	ED-AN									
	ED-WA									
	GD-WA									
Total Canaral Blant 200200 2062	GD-OR									
Total General Plant - 390200, 3962	UU									
Total Assumentated Amesication										
Total Accumulated Amortization										
Allogation Daties										
Allocation Ratios:		<b></b>					VAI and the state		1 1 - 1	
Service -	4 = -	Electric					Washington		Idaho	
7 Elec/Gas North/Oregon		70.112%			-	stem Contract Demand	68.040%		31.960%	
8 Gas North/Oregon 4-Fa		0.000%				ırisdictional 4-Factor Ratio	69.737%		30.263%	
9 Elec/Gas North 4-Facto	)r	77.144%	22.856%	0.000%						

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	TS OF OPERATIONS ON GENERAL PLANT	Report ID: C-GPL-12E		A	VISTA UTILITIES								
	elve Months Ended December 31, 2023	C-GPL-12E		G	as-North Copy								
	Balance Basis			J	as North Copy								
			*********	***** ELECTRIC	C *********	*****	********	***** GAS NOR	TH ********	******	**************************************	EGON GAS *****	*****
Ref/Bas	is Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	0000000												
00	390XXX Structures & Improvements												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8 7	GD-AA												
	CD-AA CD-WA / ID / AN												
9	TOTAL ACCOUNT												
	TOTAL ACCOUNT												
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												
	392XXX Transportation Equipment												
99	ED-WA / ID / AN												
99	GD-WA / ID / AN												
99	GD-OR / AS												
8	GD-AA												
7	CD-AA												
9	CD-WA / ID / AN												
	TOTAL ACCOUNT												

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

# Gas-North Copy

				*********	***** ELECTRIC	******	*****	********	***** 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
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:		A۱	/ISTA UTILITIES	3							
		RAL PLANT as Ended December 31, 2023	C-GPL-12E		Ga	as-North Copy								
Ending B														
Ref/Basis	Account	Description	Total	Direct-WA	***** ELECTRIC Direct-ID	) ************************************	Total	Direct-WA	***** GAS NOR Direct-ID	TH ************************************	Total	******************** Direct-OR	EGON GAS ***** Allocated	************ Total
	206777	Dower Operated Equipment												
99	390	Power Operated Equipment 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												
	207VVV	Communication Equipment												
99	39/ 1/1	Communication Equipment ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA/ ID / AN												
_		TOTAL ACCOUNT												
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN												
99		GD-WA / ID / AN												
99		GD-OR / AS												
8		GD-AA												
7		CD-AA												
9		CD-WA/ ID / AN												
		TOTAL ACCOUNT												
		TOTAL GENERAL PLANT												
ALLOCA	TION RA	ATIOS:												
G-ALL	7	Elec/Gas North/Oregon 4-Fac	ctor	100.000%		70.112%				20.708%				9.180%
G-ALL	8	Gas North/Oregon 4-Factor		100.000%		0.000%				69.035%				30.965%
O 411	^	Flacton Nami 4 Factor		400 0000/		77 4 4 4 0 /				00 0500/				0.0000/

77.144%

0.000%

G-ALL

G-ALL

99

Elec/Gas North 4-Factor

Not Allocated

100.000%

0.000%

22.856%

0.000%

0.000%

RESULTS OF OPERATIONS

COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2023
Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

Gas-North Copy

Roll-Bask   Account   Description   Total   Direct-WA   Direct-ID   Allocated   Total   Direct-ID   Direct-ID   Allocated   Total   Direct-ID   Direct-ID   Allocated   Total   Direct-ID   Direct-ID   Direct-ID   Allocated   Total   Direct-ID   Direct-ID   Allocated   Total   Direct-ID   Direct-I	Ending Balar	nce Basis													
90											******			REGON GAS******	
99	Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99															_
99		303000	Intangible Plant												
99 GD-WA / ID / AN 90 GD-OR / AS 8 GD-AA 7 CD-AA 9 CD-WA / ID / AN 1 TOTAL ACCOUNT  303100 Miso Intangible Piant-Mal 99 GD-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 90 GD-WA / ID / AN 1 TOTAL ACCOUNT  30310X Miso Intangible Piant-Ten 90 GD-WA / ID / AN 1 TOTAL ACCOUNT  30310X Miso Intangible Piant-Ten 90 GD-WA / ID / AN 90 GD-WA / ID / AN 90 GD-WA / ID / AN 91 GD-WA / ID / AN 92 GD-WA / ID / AN 93 GD-WA / ID / AN 94 GD-WA / ID / AN 95 GD-WA / ID / AN 96 GD-WA / ID / AN 97 CD-WA / ID / AN 98 GD-WA / ID / AN 99 GD-WA / ID / AN 1 TOTAL ACCOUNT  303110 Miso Intangible Piant-PC 90 GD-WA / ID / AN 1 TOTAL ACCOUNT 1 TOTAL ACCOUNT 3 GD-WA / ID / AN 1 TOTAL ACCOUNT 2 TOTAL ACCOUNT 3 TOTAL ACCO	99														
99 GD-0R / AS 9 CD-WA / ID / AN 7 CD-WA / ID / AN 10 TOTAL ACCOUNT  303100 Misc Intangible Plant-Mail 99 GD-0R / AS 90 GD-0R / AS 90 GD-0R / AS 90 GD-0R / AS 91 GD-WA / ID / AN 92 GD-WA / ID / AN 93 GD-WA / ID / AN 94 GD-WA / ID / AN 95 GD-WA / ID / AN 10 TOTAL ACCOUNT 10 AN / ID / AN 10 CD-WA / ID / AN															
8 GD-AA 7 CD-WA / ID / AN 9 GD-WA / ID / AN 107 ACCOUNT 303100 Misc Intangible Plant-Mai ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-WA / ID / AN 8 GD-AA 8 GD-AA 7 CD-AA 9 CD-WA / ID / AN 107 AL ACCOUNT 30310X Misc Intangible Plant-Ten ED-WA / ID / AN 99 GD-WA / ID / AN 90 GD-WA / ID / AN 90 GD-WA / ID / AN 91 GD-WA / ID / AN 92 GD-WA / ID / AN 93 GD-WA / ID / AN 94 CD-WA / ID / AN 95 GD-WA / ID / AN 96 GD-WA / ID / AN 97 CD-WA / ID / AN 98 GD-WA / ID / AN 99 GD-WA / ID / AN 107 AL ACCOUNT 107 AL AC															
7	99														
99	8														
303100 Misc Intangible Plant-Mail 99	7														
99	9														
99			TOTAL ACCOUNT												
99															
99		303100	Misc Intangible PlantMai												
99 GD-WA / ID / AN 9 GD-WA CD-WA 7 CD-WA 9 CD-WA / ID / AN TOTAL ACCOUNT  30310X Miss Intangible PlantTen 99 GD-WA / ID / AN 99 GD-WA / ID / AN 7 CD-WA 7 CD-WA 7 CD-WA 7 CD-WA 7 CD-WA 8 GD-WA / ID / AN 10 Set Intangible PlantPC 99 GD-WA / ID / AN 99 GD-WA / ID / AN 10 Set Intangible PlantPC 99 GD-WA / ID / AN 8 GD-WA 8 GD-WA 9 CD-WA / ID / AN 1 TOTAL ACCOUNT  303115 Miss Intangible PlantPC 99 GD-WA / ID / AN	99														
99 GD-OR / AS 8 GD-AA 7 CD-WA / ID / AN TOTAL ACCOUNT  30310X Misc Intangible Plant—Ten 99 GD-WA / ID / AN 90 GD-WA / ID / AN 91 CD-WA / ID / AN 92 CD-WA / ID / AN 93 GD-WA / ID / AN 94 GD-WA / ID / AN 95 GD-WA / ID / AN 96 GD-WA / ID / AN 97 GD-WA / ID / AN 98 GD-WA / ID / AN 99 GD-WA / ID / AN															
Section															
9															
CD-WA / ID / AN   TOTAL ACCOUNT     30310X   Misc Intangible Plant-Ten     ED-WA / ID / AN     99	7														
TOTAL ACCOUNT	7														
30310X Misc Intangible Plant—Ten ED-WA / ID / AN GD-WA / ID / AN TOTAL ACCOUNT  Misc Intangible Plant—PC ED-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN TOTAL ACCOUNT  Misc Intangible Plant—PC ED-WA / ID / AN GD-WA / ID / AN Misc Intangible Plant—PC ED-WA / ID / AN GD-WA / ID / AN	9														
99			TOTAL ACCOUNT												
99															
99		30310X													
99 GD-OR / AS 8 GD-AA 7 CD-WA / ID / AN TOTAL ACCOUNT  303110 Misc Intangible PlantPC 99 ED-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 CD-WA / ID / AN TOTAL ACCOUNT  303115 Misc Intangible PlantPC 99 ED-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 CD-WA / ID / AN 99 GD-OR / AS 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 7 CD-AA 8 CD-WA / ID / AN															
8 GD-AA 7 CD-WA/ID/AN TOTAL ACCOUNT  99 GD-WA/ID/AN 99 GD-WA/ID/AN 99 GD-WA/ID/AN 8 GD-AA 7 CD-AA 7 CD-AA 8 CD-WA/ID/AN 99 GD-WA/ID/AN 8 CD-WA/ID/AN 99 GD-WA/ID/AN 8 CD-WA/ID/AN 99 GD-WA/ID/AN 7 CD-AA 8 CD-WA/ID/AN 99 GD-OR/AS 8 GD-AA 7 CD-AA 8 CD-WA/ID/AN 99 GD-OR/AS 8 GD-AA 7 CD-AA 8 GD-AA	99		GD-WA / ID / AN												
8 GD-AA 7 CD-WA/ID/AN TOTAL ACCOUNT  99 GD-WA/ID/AN 99 GD-WA/ID/AN 99 GD-WA/ID/AN 8 GD-AA 7 CD-AA 7 CD-AA 8 CD-WA/ID/AN 99 GD-WA/ID/AN 8 CD-WA/ID/AN 99 GD-WA/ID/AN 8 CD-WA/ID/AN 99 GD-WA/ID/AN 7 CD-AA 8 CD-WA/ID/AN 99 GD-OR/AS 8 GD-AA 7 CD-AA 8 CD-WA/ID/AN 99 GD-OR/AS 8 GD-AA 7 CD-AA 8 GD-AA	99		GD-OR / AS												
7	8														
9	7														
TOTAL ACCOUNT	9														
303110 Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN GD-WA / ID / AN GD-AA CD-AA CD-WA / ID / AN Misc Intangible PlantPC ED-WA / ID / AN Misc Intangible PlantPC ED-WA / ID / AN GD-WA / ID / AN	Ü														
99			TOTAL ACCOUNT												
99		202110	Mica Intensible Plant PC												
99	00	303110													
99															
8															
7															
8	8														
TOTAL ACCOUNT         303115       Misc Intangible PlantPC         99       ED-WA / ID / AN         99       GD-WA / ID / AN         99       GD-OR / AS         8       GD-AA         7       CD-AA         8       CD-WA / ID / AN	7														
303115 Misc Intangible PlantPC 99 ED-WA / ID / AN 99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 CD-WA / ID / AN	8														
99			TOTAL ACCOUNT												
99															
99		303115	Misc Intangible PlantPC												
99 GD-WA / ID / AN 99 GD-OR / AS 8 GD-AA 7 CD-AA 8 CD-WA / ID / AN	99		ED-WA / ID / AN												
99 GD-OR / AS 8 GD-AA 7 CD-AA 8 CD-WA / ID / AN	99														
8 GD-AA 7 CD-AA 8 CD-WA / ID / AN															
7	a														
8 CD-WA / ID / AN	7														
	/ 0														
TOTAL ACCOUNT	0														
			TOTAL ACCOUNT												

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RESULTS OF OPERATIONS Report ID: C-IPL-12E COMMON INTANGIBLE PLANT For Twelve Months Ended December 31, 2023

Ending Balance Basis

G-ALL G-ALL

99

Not Allocated

**AVISTA UTILITIES** 

Gas-North Copy

100.000% 0.000%

Ending Bala	nce Basis													
					** ELECTRIC **	*******	* *	*******	** GAS NORTH	******	****	****** OR	EGON GAS*****	*****
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
99 99 99 8 7 8	303120	Misc Intangible PlantSoft ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	303121	Misc Intangible PlantAMI ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
99 99 99 8 7 9	30313X	Misc Intangible PlantTen ED-WA / ID / AN GD-WA / ID / AN GD-OR / AS GD-AA CD-AA CD-WA / ID / AN TOTAL ACCOUNT												
ALLOCATIC G-ALL G-ALL G-ALL	ON RATIOS 7 8 9	S: Elec/Gas North/Oregon 4-Factor Gas North/Oregon 4-Factor Elec/Gas North 4-Factor		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%

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0.000%

22.856% 0.000%

(-12E								
\- I _ L								
For Twelve Months Ended December 31, 2023								
-								

## Gas-North Copy

Ref/Basis Account Description Total Electric Gas North Oregon G	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
- 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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RESULTS OF OPERATIONS Report ID:  COMMON WORKING CAPITAL C-WKC-12E			,	AVISTA UTIL	ITIES					
For Twe	elve Months Ended December 31, 2		Сору							
Ending	Balance Basis	******	***** OVOTENA *	*****	***		****	*****	TII****	*
Ref/Basi	is Account Description	Washingto	SYSTEM	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 Workin	g 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%	•