

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>G-ROR-12A</b> |
| <b>GAS RATE OF RETURN</b>   |                                |
| For Twelve Months Ended March 31, 2024<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis Account | Description                              | System             | Washington         | Idaho              |
|-------------------|--|--------------------|--------------------|--------------------|
| G-OPS             | Gas Net Operating Income (Loss)          | 52,966,347         | 39,922,397         | 13,043,950         |
|                   | Adjustments                              |                    |                    |                    |
|                   | Adjusted Gas Net Operating Income (Loss) | <u>52,966,347</u>  | <u>39,922,397</u>  | <u>13,043,950</u>  |
| G-APL             | Gas Net Adjusted Rate Base               | <u>770,944,152</u> | <u>553,032,888</u> | <u>217,911,264</u> |
|                   | RATE OF RETURN                           | <u>6.870%</u>      | <u>7.219%</u>      | <u>5.986%</u>      |

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

| Basis | Ref   | Description                                      | Based on Data from:        | System                         | Washington                    | Idaho                        |
|-------|-------|--|----------------------------|--------------------------------|-------------------------------|------------------------------|
| 1     | Input | System Contract Demand                           | 01-01-2020 thru 12-31-2022 | <b>100.000%</b>                | <b>68.040%</b>                | <b>31.960%</b>               |
| 2     | Input | Number of Customers - AMA<br>Percent             | 04-01-2023 thru 03-31-2024 | 270,952<br><b>100.000%</b>     | 176,735<br><b>65.227%</b>     | 94,217<br><b>34.773%</b>     |
| 3     | G-OPS | Direct Distribution Operating Expense<br>Percent | 04-01-2023 thru 03-31-2024 | 14,596,649<br><b>100.000%</b>  | 10,225,485<br><b>70.054%</b>  | 4,371,164<br><b>29.946%</b>  |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2023 thru 12-31-2023 |                                |                               |                              |
|       |       | Direct O & M Accounts 798 - 894                  |                            | 6,709,236                      | 4,457,801                     | 2,251,435                    |
|       |       | Direct O & M Accounts 901 - 935                  |                            | 2,863,638                      | 2,276,273                     | 587,365                      |
|       |       | Total  |                            | 9,572,874                      | 6,734,074                     | 2,838,800                    |
|       |       | Percentage                                       |                            | 100.000%                       | 70.345%                       | 29.655%                      |
|       |       | Direct Labor                                     |                            |                                |                               |                              |
|       |       | Amount: Accounts 798 - 894                       |                            | 7,740,423                      | 5,691,694                     | 2,048,729                    |
|       |       | Amount: Accounts 901 - 935                       |                            | 3,085,161                      | 2,173,678                     | 911,483                      |
|       |       | Total  |                            | 10,825,584                     | 7,865,372                     | 2,960,212                    |
|       |       | Percentage                                       |                            | 100.000%                       | 72.655%                       | 27.345%                      |
|       |       | Total Number of Customers                        |                            | 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%                      |
| 4     |       | Total Four Factor Allocators<br>Percent          |                            | 400.000%                       | 278.949%                      | 121.051%                     |
|       |       |  |                            | <b>100.000%</b>                | <b>69.737%</b>                | <b>30.263%</b>               |
| 6     | Input | Actual Therms Purchased<br>Percent               | 04-01-2023 thru 03-31-2024 | 288,599,633<br><b>100.000%</b> | 193,095,188<br><b>66.908%</b> | 95,504,445<br><b>33.092%</b> |

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

| Input | Elec/Gas North/Oregon 4-Factor              | Total              | Electric           | Gas North         | Oregon Gas       |
|-------|---|--------------------|--------------------|-------------------|------------------|
|       | Direct O & M Accts 500 - 894                | 107,790,190        | 93,362,819         | 10,011,637        | 4,415,734        |
|       | Direct O & M Accts 901 - 935                | 22,024,373         | 17,671,165         | 2,366,681         | 1,986,527        |
|       | Direct O & M Accts 901 - 905 Utility 9 Only | 5,750,511          | 4,121,480          | 1,629,031         | XXXXXX           |
|       | Adjustments                                 | 0                  |                    |                   |                  |
|       | <b>Total</b>                                | <b>135,565,074</b> | <b>115,155,464</b> | <b>14,007,349</b> | <b>6,402,261</b> |
|       | <b>Percentage</b>                           | <b>100.000%</b>    | <b>84.944%</b>     | <b>10.333%</b>    | <b>4.723%</b>    |
|       | Direct Labor Accts 500 - 894                | 69,599,392         | 51,951,449         | 12,829,660        | 4,818,283        |
|       | Direct Labor Accts 901 - 935                | 25,229,673         | 18,645,658         | 2,841,271         | 3,742,744        |
|       | Direct Labor Accts 901 - 905 Utility 9 Only | 5,270,888          | 3,676,701          | 1,594,187         | XXXXXX           |
|       | <b>Total</b>                                | <b>100,099,953</b> | <b>74,273,808</b>  | <b>17,265,118</b> | <b>8,561,027</b> |
|       | <b>Percentage</b>                           | <b>100.000%</b>    | <b>74.200%</b>     | <b>17.248%</b>    | <b>8.552%</b>    |
|       | Number of Customers at                      | 797,628            | 416,479            | 273,638           | 107,511          |
|       | <b>Percentage</b>                           | <b>100.000%</b>    | <b>52.215%</b>     | <b>34.306%</b>    | <b>13.479%</b>   |
|       | Net Direct Plant                            | 4,635,600,983      | 3,454,855,358      | 784,053,033       | 396,692,592      |
|       | <b>Percentage</b>                           | <b>100.000%</b>    | <b>74.528%</b>     | <b>16.914%</b>    | <b>8.558%</b>    |
|       | <b>Total Percentages</b>                    | <b>400.000%</b>    | <b>285.887%</b>    | <b>78.801%</b>    | <b>35.312%</b>   |
|       | <b>Average (CD AA)</b>                      | <b>100.000%</b>    | <b>71.472%</b>     | <b>19.700%</b>    | <b>8.828%</b>    |

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

01-01-2023 thru 12-31-2023

| Input                                       |  | Total           | Electric      | Gas North      | Oregon Gas     |
|---|--|-----------------|---------------|----------------|----------------|
| Gas North/Oregon 4-Factor                   |  |                 |               |                |                |
| Direct O & M Accts 580 - 894                |  | 13,730,176      | 0             | 9,527,830      | 4,202,346      |
| Direct O & M Accts 901 - 935                |  | 3,580,140       | 0             | 1,946,392      | 1,633,748      |
| Direct O & M Accts 901 - 905 Utility 9 Only |  | 1,629,031       | 0             | 1,629,031      | XXXXXX         |
| Total                                       |  | 18,939,347      | 0             | 13,103,253     | 5,836,094      |
| Percentage                                  |  | 100.000%        | 0.000%        | 69.185%        | 30.815%        |
|   |  |                 |               |                |                |
| Direct Labor Accts 580 - 894                |  | 12,843,901      | 0             | 9,337,229      | 3,506,672      |
| Direct Labor Accts 901 - 935                |  | 4,309,521       | 0             | 1,859,734      | 2,449,787      |
| Direct Labor Accts 901 - 905 Utility 9 Only |  | 1,594,187       | 0             | 1,594,187      | XXXXXX         |
| Total                                       |  | 18,747,609      | 0             | 12,791,150     | 5,956,459      |
| Percentage                                  |  | 100.000%        | 0.000%        | 68.228%        | 31.772%        |
|   |  |                 |               |                |                |
| Number of Customers at                      |  | 381,149         | 0             | 273,638        | 107,511        |
| Percentage                                  |  | 100.000%        | 0.000%        | 71.793%        | 28.207%        |
|   |  |                 |               |                |                |
| Net Direct Plant                            |  | 1,165,275,737   | 0             | 770,125,934    | 395,149,803    |
| Percentage                                  |  | 100.000%        | 0.000%        | 66.090%        | 33.910%        |
|   |  |                 |               |                |                |
| Total Percentages                           |  | 400.000%        | 0.000%        | 275.296%       | 124.704%       |
| Average (GD AA)                             |  | <b>100.000%</b> | <b>0.000%</b> | <b>68.824%</b> | <b>31.176%</b> |

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

| Input |  | 01-01-2023 thru 12-31-2023 | Total           | Electric       | Gas North      | Oregon Gas    |
|-------|--|----------------------------|-----------------|----------------|----------------|---------------|
|       | Elec/Gas North 4-Factor                    |                            |                 |                |                |               |
|       | Direct O & M Accts 580 - 894               |                            | 103,371,957     | 93,362,819     | 10,009,138     | 0             |
|       | Direct O & M Accts 901 - 935               |                            | 20,151,245      | 17,671,165     | 2,480,080      | 0             |
|       | Adjustments                                |                            | 0               | 0              | 0              | 0             |
|       | Total                                      |                            | 123,523,202     | 111,033,984    | 12,489,218     | 0             |
|       | Percentage                                 |                            | 100.000%        | 89.889%        | 10.111%        | 0.000%        |
|       | Direct Labor Accts 580 - 894               |                            | 64,605,148      | 51,951,449     | 12,653,699     | 0             |
|       | Direct Labor Accts 901 - 935               |                            | 22,075,590      | 18,645,658     | 3,429,932      | 0             |
|       | Total                                      |                            | 86,680,738      | 70,597,107     | 16,083,631     | 0             |
|       | Percentage                                 |                            | 100.000%        | 81.445%        | 18.555%        | 0.000%        |
|       | Number of Customers at                     |                            | 690,117         | 416,479        | 273,638        | 0             |
|       | Percentage                                 |                            | 100.000%        | 60.349%        | 39.651%        | 0.000%        |
|       | Net Direct Plant                           |                            | 4,186,966,091   | 3,416,840,157  | 770,125,934    | 0             |
|       | Percentage                                 |                            | 100.000%        | 81.607%        | 18.393%        | 0.000%        |
|       | Total Percentages                          |                            | 400.000%        | 313.290%       | 86.710%        | 0.000%        |
| 9     | Average (CD AN/ID/WA)                      |                            | <b>100.000%</b> | <b>78.323%</b> | <b>21.677%</b> | <b>0.000%</b> |
| JP    | Gas North/Oregon JP Factor %               | 01-01-2023 thru 12-31-2023 | 100.000%        | 0.000%         | 90.350%        | 9.650%        |
| 10    | Actual Annual Throughput Percent           | 01-01-2023 thru 12-31-2023 | 100.000%        | 67.132%        | 32.868%        |               |
| 11    | Book Depreciation Percent                  | 04-01-2023 thru 03-31-2024 | 100.000%        | 71.502%        | 28.498%        |               |
| 12    | Net Gas Plant (before ADFIT) - AMA Percent | 03-01-2023 thru 03-31-2024 | 100.000%        | 70.916%        | 29.084%        |               |
| 13    | G-PLT Net Gas General Plant - AMA Percent  | 03-01-2023 thru 03-31-2024 | 100.000%        | 78.258%        | 21.742%        |               |
| 14    | Net Allocated Schedule M's - AMA Percent   | 04-01-2023 thru 03-31-2024 | 100.000%        | 71.444%        | 28.556%        |               |
| 99    | Input Not Allocated                        |                            | 0.000%          | 0.000%         | 0.000%         |               |

|  |                  |
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| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>         | <b>G-OPS-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                              | ***** SYSTEM ***** |           |              | ***** WASHINGTON ***** |           |              | ***** IDAHO ***** |           |             |
|-----------|---------|--|--------------------|-----------|--------------|------------------------|-----------|--------------|-------------------|-----------|-------------|
|           |         |  | Direct             | Allocated | Total        | Direct                 | Allocated | Total        | Direct            | Allocated | Total       |
|           |         | REVENUES                                 |                    |           |              |                        |           |              |                   |           |             |
|           |         | SALES OF GAS:                            |                    |           |              |                        |           |              |                   |           |             |
| 99        | 480000  | Residential                              | 241,870,380        | 0         | 241,870,380  | 171,585,196            | 0         | 171,585,196  | 70,285,184        | 0         | 70,285,184  |
| 99        | 4812XX  | Commercial - Firm & Interruptible        | 121,576,184        | 0         | 121,576,184  | 88,182,377             | 0         | 88,182,377   | 33,393,807        | 0         | 33,393,807  |
| 99        | 4813XX  | Industrial-Firm                          | 4,026,551          | 0         | 4,026,551    | 2,537,816              | 0         | 2,537,816    | 1,488,735         | 0         | 1,488,735   |
| 99        | 481400  | Interruptible                            | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| 99        | 484000  | Interdepartmental Revenue                | 431,906            | 0         | 431,906      | 388,469                | 0         | 388,469      | 43,437            | 0         | 43,437      |
| 99        | 499XXX  | Unbilled Revenue                         | (701,519)          | 0         | (701,519)    | (84,779)               | 0         | (84,779)     | (616,740)         | 0         | (616,740)   |
|           |         | TOTAL SALES TO ULTIMATE CUSTOMERS        | 367,203,502        | 0         | 367,203,502  | 262,609,079            | 0         | 262,609,079  | 104,594,423       | 0         | 104,594,423 |
|           |         | OTHER OPERATING REVENUES:                |                    |           |              |                        |           |              |                   |           |             |
| 99        | 483XXX  | Sales for Resale                         | 55,651,578         | 0         | 55,651,578   | 36,921,719             | 0         | 36,921,719   | 18,729,859        | 0         | 18,729,859  |
| 4         | 488000  | Miscellaneous Service Revenues           | 10,654             | 0         | 10,654       | 3,540                  | 0         | 3,540        | 7,114             | 0         | 7,114       |
| 99        | 4893XX  | Transportation Revenues                  | 5,768,937          | 0         | 5,768,937    | 5,076,984              | 0         | 5,076,984    | 691,953           | 0         | 691,953     |
| 99        | 493000  | Rent from Gas Property                   | 1,000              | 0         | 1,000        | 1,000                  | 0         | 1,000        | 0                 | 0         | 0           |
| 99        | 495010  | CCA Allowance Revenue                    | 40,983,862         | 0         | 40,983,862   | 40,983,862             | 0         | 40,983,862   | 0                 | 0         | 0           |
| 99        | 407310  | CCA Allowance Revenue Deferral           | (40,983,862)       | 0         | (40,983,862) | (40,983,862)           | 0         | (40,983,862) | 0                 | 0         | 0           |
| 4         | 495XXX  | Other Gas Revenues                       | 15,705,015         | 378,324   | 16,083,339   | 10,712,390             | 263,832   | 10,976,222   | 4,992,625         | 114,492   | 5,107,117   |
| 99        | 496100  | Provision for Rate Refund                | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| 99        | 496110  | Provision for Rate Refund-Tax Reform     | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
|           |         | TOTAL OTHER OPERATING REVENUES           | 77,137,184         | 378,324   | 77,515,508   | 52,715,633             | 263,832   | 52,979,465   | 24,421,551        | 114,492   | 24,536,043  |
|           |         | TOTAL GAS REVENUES                       | 444,340,686        | 378,324   | 444,719,010  | 315,324,712            | 263,832   | 315,588,544  | 129,015,974       | 114,492   | 129,130,466 |
|           |         | PRODUCTION EXPENSES:                     |                    |           |              |                        |           |              |                   |           |             |
| G-804     | 804/805 | City Gate Purchases                      | 247,643,628        | 0         | 247,643,628  | 168,022,586            | 0         | 168,022,586  | 79,621,042        | 0         | 79,621,042  |
| 99        | 808XXX  | Net Natural Gas Storage Transactions     | (5,838,473)        | 0         | (5,838,473)  | (3,752,942)            | 0         | (3,752,942)  | (2,085,531)       | 0         | (2,085,531) |
| 99        | 811000  | Gas Used for Products Extraction         | (425,237)          | 0         | (425,237)    | (283,302)              | 0         | (283,302)    | (141,935)         | 0         | (141,935)   |
| 10        | 813000  | Other Gas Expenses                       | 85,484             | 987,003   | 1,072,487    | 85,484                 | 662,595   | 748,079      | 0                 | 324,408   | 324,408     |
| 99        | 813010  | Gas Technology Institute (GTI) Expenses  | 119,430            | 0         | 119,430      | 82,270                 | 0         | 82,270       | 37,160            | 0         | 37,160      |
| 99        | 813100  | CCA Emission Expense                     | 40,895,568         | 0         | 40,895,568   | 40,895,568             | 0         | 40,895,568   | 0                 | 0         | 0           |
| 99        | 407417  | Regulatory Credits-CCA                   | (40,986,705)       | 0         | (40,986,705) | (40,986,705)           | 0         | (40,986,705) | 0                 | 0         | 0           |
|           |         | TOTAL PRODUCTION EXPENSES                | 241,493,695        | 987,003   | 242,480,698  | 164,062,959            | 662,595   | 164,725,554  | 77,430,736        | 324,408   | 77,755,144  |
|           |         | UNDERGROUND STORAGE EXPENSES:            |                    |           |              |                        |           |              |                   |           |             |
| 1         | 814000  | Supervision & Engineering                | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| 1         | 824000  | Other Expenses                           | 0                  | 946,859   | 946,859      | 0                      | 644,243   | 644,243      | 0                 | 302,616   | 302,616     |
| 1         | 837000  | Other Equipment                          | 0                  | 2,060,606 | 2,060,606    | 0                      | 1,402,036 | 1,402,036    | 0                 | 658,570   | 658,570     |
|           |         | TOTAL UNDERGROUND STORAGE OPER EXP       | 0                  | 3,007,465 | 3,007,465    | 0                      | 2,046,279 | 2,046,279    | 0                 | 961,186   | 961,186     |
| G-DEPX    |         | Depreciation Expense-Underground Storage | 0                  | 772,472   | 772,472      | 0                      | 525,590   | 525,590      | 0                 | 246,882   | 246,882     |
| G-AMTX    |         | Amortization Expense-Underground Storage | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| G-OTX     |         | Taxes Other Than FIT                     | 0                  | 285,074   | 285,074      | 0                      | 193,964   | 193,964      | 0                 | 91,110    | 91,110      |
|           |         | TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)   | 0                  | 1,057,546 | 1,057,546    | 0                      | 719,554   | 719,554      | 0                 | 337,992   | 337,992     |
|           |         | TOTAL UNDERGROUND STORAGE EXPENSES       | 0                  | 4,065,011 | 4,065,011    | 0                      | 2,765,833 | 2,765,833    | 0                 | 1,299,178 | 1,299,178   |

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| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>         | <b>G-OPS-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                         | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |            |
|-----------|---------|-------------------------------------|--------------------|------------|------------|------------------------|-----------|------------|-------------------|-----------|------------|
|           |         |                                     | Direct             | Allocated  | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total      |
|           |         | DISTRIBUTION EXPENSES:              |                    |            |            |                        |           |            |                   |           |            |
|           |         | OPERATION                           |                    |            |            |                        |           |            |                   |           |            |
| 3         | 870000  | Supervision & Engineering           | 419,739            | 1,991,304  | 2,411,043  | 349,683                | 1,394,988 | 1,744,671  | 70,056            | 596,316   | 666,372    |
| 3         | 871000  | Distribution Load Dispatching       | 0                  | 0          | 0          | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 3         | 874000  | Mains & Services Expenses           | 5,009,492          | 3,049,220  | 8,058,712  | 3,350,682              | 2,136,101 | 5,486,783  | 1,658,810         | 913,119   | 2,571,929  |
| 3         | 875000  | Measuring & Reg Sta Exp-General     | 151,863            | 0          | 151,863    | 116,634                | 0         | 116,634    | 35,229            | 0         | 35,229     |
| 3         | 876000  | Measuring & Reg Sta Exp-Industrial  | 17,674             | 0          | 17,674     | 3,895                  | 0         | 3,895      | 13,779            | 0         | 13,779     |
| 3         | 877000  | Measuring & Reg Sta Exp-City Gate   | 86,791             | 0          | 86,791     | 60,460                 | 0         | 60,460     | 26,331            | 0         | 26,331     |
| 3         | 878000  | Meter & House Regulator Expenses    | 441,300            | 0          | 441,300    | 255,123                | 0         | 255,123    | 186,177           | 0         | 186,177    |
| 3         | 879000  | Customer Installation Expenses      | 2,365,839          | 5,200,805  | 7,566,644  | 1,536,318              | 3,643,372 | 5,179,690  | 829,521           | 1,557,433 | 2,386,954  |
| 3         | 880000  | Other Expenses                      | 1,927,161          | 2,405,634  | 4,332,795  | 1,508,159              | 1,685,243 | 3,193,402  | 419,002           | 720,391   | 1,139,393  |
| 3         | 881000  | Rents                               | 0                  | (1,046)    | (1,046)    | 0                      | (733)     | (733)      | 0                 | (313)     | (313)      |
|           |         | MAINTENANCE                         |                    |            |            |                        |           |            |                   |           |            |
| 3         | 885000  | Supervision & Engineering           | 138,673            | 46         | 138,719    | 62,818                 | 32        | 62,850     | 75,855            | 14        | 75,869     |
| 3         | 887000  | Mains                               | 1,221,703          | 0          | 1,221,703  | 976,411                | 0         | 976,411    | 245,292           | 0         | 245,292    |
| 3         | 889000  | Measuring & Reg Sta Exp-General     | 235,296            | 24,007     | 259,303    | 163,420                | 16,818    | 180,238    | 71,876            | 7,189     | 79,065     |
| 3         | 890000  | Measuring & Reg Sta Exp-Industrial  | 23,136             | 2,041      | 25,177     | 18,152                 | 1,430     | 19,582     | 4,984             | 611       | 5,595      |
| 3         | 891000  | Measuring & Reg Sta Exp-City Gate   | 153,181            | 2,662      | 155,843    | 76,345                 | 1,865     | 78,210     | 76,836            | 797       | 77,633     |
| 3         | 892000  | Services                            | 1,341,738          | 0          | 1,341,738  | 1,031,121              | 0         | 1,031,121  | 310,617           | 0         | 310,617    |
| 3         | 893000  | Meters & House Regulators           | 1,061,619          | 656,356    | 1,717,975  | 714,820                | 459,804   | 1,174,624  | 346,799           | 196,552   | 543,351    |
| 3         | 894000  | Other Equipment                     | 1,444              | 244,991    | 246,435    | 1,444                  | 171,626   | 173,070    | 0                 | 73,365    | 73,365     |
|           |         | TOTAL DISTRIBUTION OPERATING EXP    | 14,596,649         | 13,576,020 | 28,172,669 | 10,225,485             | 9,510,546 | 19,736,031 | 4,371,164         | 4,065,474 | 8,436,638  |
| G-DEPX    |         | Depreciation Expense-Distribution   | 24,338,791         | 56,298     | 24,395,089 | 17,193,034             | 37,668    | 17,230,702 | 7,145,757         | 18,630    | 7,164,387  |
| G-OTX     |         | Taxes Other Than FIT                | 24,933,377         | 0          | 24,933,377 | 22,253,483             | 0         | 22,253,483 | 2,679,894         | 0         | 2,679,894  |
|           |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 49,272,168         | 56,298     | 49,328,466 | 39,446,517             | 37,668    | 39,484,185 | 9,825,651         | 18,630    | 9,844,281  |
|           |         | TOTAL DISTRIBUTION EXPENSES         | 63,868,817         | 13,632,318 | 77,501,135 | 49,672,002             | 9,548,214 | 59,220,216 | 14,196,815        | 4,084,104 | 18,280,919 |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>         | <b>G-OPS-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES

| Ref/Basis                                     | Account | Description                            | ***** SYSTEM ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                  |                  |
|---|---------|--|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|------------------|
|   |         |  | Direct             | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated        | Total            |
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |  |                    |                   |                   |                        |                   |                   |                   |                  |                  |
| 2   | 901000  | Supervision                            | 0                  | 86,388            | 86,388            | 0                      | 56,348            | 56,348            | 0                 | 30,040           | 30,040           |
| 2   | 902000  | Meter Reading Expenses                 | 349,749            | 78,092            | 427,841           | 243,610                | 50,937            | 294,547           | 106,139           | 27,155           | 133,294          |
| 2   | 903XXX  | Customer Records & Collection Expenses | 572,881            | 5,010,136         | 5,583,017         | 334,571                | 3,267,961         | 3,602,532         | 238,310           | 1,742,175        | 1,980,485        |
| 2   | 904000  | Uncollectible Accounts                 | 1,104,118          | 56,092            | 1,160,210         | 817,149                | 36,587            | 853,736           | 286,969           | 19,505           | 306,474          |
| 2   | 905000  | Misc Customer Accounts                 | 0                  | 228,962           | 228,962           | 0                      | 149,345           | 149,345           | 0                 | 79,617           | 79,617           |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |  | <b>2,026,748</b>   | <b>5,459,670</b>  | <b>7,486,418</b>  | <b>1,395,330</b>       | <b>3,561,178</b>  | <b>4,956,508</b>  | <b>631,418</b>    | <b>1,898,492</b> | <b>2,529,910</b> |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |  |                    |                   |                   |                        |                   |                   |                   |                  |                  |
| G-908   | 908XXX  | Customer Assistance Expenses           | 19,840,665         | 96,980            | 19,937,645        | 15,828,947             | 63,257            | 15,892,204        | 4,011,718         | 33,723           | 4,045,441        |
| 2   | 909000  | Advertising                            | 49,378             | 511,552           | 560,930           | 36,093                 | 333,670           | 369,763           | 13,285            | 177,882          | 191,167          |
| 2   | 910000  | Misc Customer Service & Info Exp       | 0                  | 70,597            | 70,597            | 0                      | 46,048            | 46,048            | 0                 | 24,549           | 24,549           |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |  | <b>19,890,043</b>  | <b>679,129</b>    | <b>20,569,172</b> | <b>15,865,040</b>      | <b>442,975</b>    | <b>16,308,015</b> | <b>4,025,003</b>  | <b>236,154</b>   | <b>4,261,157</b> |
| <b>SALES EXPENSES:</b>                        |         |  |                    |                   |                   |                        |                   |                   |                   |                  |                  |
| 2   | 912000  | Demonstrating & Selling Expenses       | 0                  | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                | 0                |
| 2   | 913000  | Advertising                            | 0                  | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                | 0                |
| 2   | 916000  | Miscellaneous Sales Expenses           | 0                  | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                | 0                |
| <b>TOTAL SALES EXPENSES</b>                   |         |  | <b>0</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>         |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |  |                    |                   |                   |                        |                   |                   |                   |                  |                  |
| 4   | 920000  | Salaries                               | 494,986            | 8,497,014         | 8,992,000         | 237,323                | 5,925,563         | 6,162,886         | 257,663           | 2,571,451        | 2,829,114        |
| 4   | 921000  | Office Supplies & Expenses             | 134                | 1,102,571         | 1,102,705         | 134                    | 768,900           | 769,034           | 0                 | 333,671          | 333,671          |
| 4   | 922000  | Admin. Expenses Transferred - Credit   | 0                  | (19,424)          | (19,424)          | 0                      | (13,546)          | (13,546)          | 0                 | (5,878)          | (5,878)          |
| 4   | 923000  | Outside Services Employed              | 572,168            | 3,766,846         | 4,339,014         | 485,230                | 2,626,885         | 3,112,115         | 86,938            | 1,139,961        | 1,226,899        |
| 4   | 924000  | Property Insurance Premium             | 0                  | 683,547           | 683,547           | 0                      | 476,685           | 476,685           | 0                 | 206,862          | 206,862          |
| 4   | 925XXX  | Injuries and Damages                   | 20,273             | 2,001,608         | 2,021,881         | 15,738                 | 1,395,861         | 1,411,599         | 4,535             | 605,747          | 610,282          |
| 4   | 926XXX  | Employee Pensions and Benefits         | 1,944,114          | 6,081,856         | 8,025,970         | 1,435,345              | 4,241,304         | 5,676,649         | 508,769           | 1,840,552        | 2,349,321        |
| 4   | 928000  | Regulatory Commission Expenses         | 1,289,555          | 234,444           | 1,523,999         | 1,056,663              | 163,494           | 1,220,157         | 232,892           | 70,950           | 303,842          |
| 4   | 930000  | Miscellaneous General Expenses         | 31,706             | 1,742,878         | 1,774,584         | 24,169                 | 1,215,431         | 1,239,600         | 7,537             | 527,447          | 534,984          |
| 4   | 931000  | Rents                                  | 0                  | 151,958           | 151,958           | 0                      | 105,971           | 105,971           | 0                 | 45,987           | 45,987           |
| 4   | 935000  | Maintenance of General Plant           | 666,954            | 3,258,213         | 3,925,167         | 571,286                | 2,272,180         | 2,843,466         | 95,668            | 986,033          | 1,081,701        |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |  | <b>5,019,890</b>   | <b>27,501,511</b> | <b>32,521,401</b> | <b>3,825,888</b>       | <b>19,178,728</b> | <b>23,004,616</b> | <b>1,194,002</b>  | <b>8,322,783</b> | <b>9,516,785</b> |



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| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>         | <b>G-OPS-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES

| Ref/Basis Account | Description   | ***** SYSTEM ***** |            |              | ***** WASHINGTON ***** |            |              | ***** IDAHO ***** |            |             |
|-------------------|---|--------------------|------------|--------------|------------------------|------------|--------------|-------------------|------------|-------------|
|                   |   | Direct             | Allocated  | Total        | Direct                 | Allocated  | Total        | Direct            | Allocated  | Total       |
| G-DEPX            | Depreciation Expense-General Plant                  | 1,653,858          | 4,802,972  | 6,456,830    | 1,506,272              | 3,349,449  | 4,855,721    | 147,586           | 1,453,523  | 1,601,109   |
| G-AMTX            | Amortization Expense - General Plant - 303000       | 39,657             | 83,832     | 123,489      | 24,862                 | 58,462     | 83,324       | 14,795            | 25,370     | 40,165      |
| G-AMTX            | Amortization Expense - Misc IT Intangible Plant - 3 | 464,159            | 9,976,811  | 10,440,970   | 464,159                | 6,957,528  | 7,421,687    | 0                 | 3,019,283  | 3,019,283   |
| G-AMTX            | Amortization Expense-General Plant - 390200, 390    | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407230         | Tax Reform Amortization                             | (61,192)           | 0          | (61,192)     | (61,192)               | 0          | (61,192)     | 0                 | 0          | 0           |
| 99 407302         | Amortization WA Excess Natural Gas Line Extensio    | 1,599,078          | 0          | 1,599,078    | 1,599,078              | 0          | 1,599,078    | 0                 | 0          | 0           |
| 99 407305         | Natural Gas Depreciation Study Deferral             | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407306         | Regulatory Debit - AMI Amortization                 | 754,848            | 0          | 754,848      | 754,848                | 0          | 754,848      | 0                 | 0          | 0           |
| 99 407307         | Regulatory Debit - Existing Meters Deferral Amortiz | 318,056            | 0          | 318,056      | 318,056                | 0          | 318,056      | 0                 | 0          | 0           |
| 99 407311         | Regulatory Debit - AFUDC Amortization               | 47,017             | 236,807    | 283,824      | 34,941                 | 167,934    | 202,875      | 12,076            | 68,873     | 80,949      |
| 99 407314         | Regulatory Debit - FISERVE Amortization             | 158,334            | 0          | 158,334      | 0                      | 0          | 0            | 158,334           | 0          | 158,334     |
| 99 407319         | AFUDC Equity DFIT Deferral                          | 17,476             | 0          | 17,476       | 0                      | 0          | 0            | 17,476            | 0          | 17,476      |
| 99 407332         | Existing Meters/ERTs Excess Depreciation Deferr     | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407337         | Regulatory Debit - Depreciation Deferral            | 266,647            | 0          | 266,647      | 171,550                | 0          | 171,550      | 95,097            | 0          | 95,097      |
| 99 407347         | COVID-19 Deferred Costs                             | (15,350)           | 0          | (15,350)     | 0                      | 0          | 0            | (15,350)          | 0          | (15,350)    |
| 99 407357         | AMORT OF INTERVENOR FUND DEFER                      | 28,789             | 0          | 28,789       | 28,789                 | 0          | 28,789       | 0                 | 0          | 0           |
| 99 407359         | Insurance Balance Acct O&M - Amort                  | (5,913)            | 0          | (5,913)      | (5,913)                | 0          | (5,913)      | 0                 | 0          | 0           |
| 99 407381         | Voluntary RNG Revenue Offset                        | 40,943             | 0          | 40,943       | 34,680                 | 0          | 34,680       | 6,263             | 0          | 6,263       |
| 99 407407         | Reg. Credits-Amortization Depreciation Benefit      | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407413         | Reg Credits - Williams Outage                       | (9,310,083)        | 0          | (9,310,083)  | (6,600,942)            | 0          | (6,600,942)  | (2,709,141)       | 0          | (2,709,141) |
| 99 407416         | Reg. Credits-CCA B&O Tax                            | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407419         | Amortization AFUDC Equity Tax Credit                | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407436         | Regulatory Deferral - AMI                           | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407437         | Depreciation Deferral                               | (87,464)           | 0          | (87,464)     | 0                      | 0          | 0            | (87,464)          | 0          | (87,464)    |
| 99 407443         | Regulatory Deferral - Reg. Fees                     | (594,193)          | 0          | (594,193)    | (594,193)              | 0          | (594,193)    | 0                 | 0          | 0           |
| 99 407447         | Regulatory Deferral - COVID-19                      | (490,850)          | 0          | (490,850)    | (487,249)              | 0          | (487,249)    | (3,601)           | 0          | (3,601)     |
| 99 407452         | Regulatory Deferral - Intervenor Funding            | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407454         | Regulatory Deferral - Pension Settlement Deferral   | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407459         | Insurance Balancing                                 | (105,944)          | 0          | (105,944)    | (74,472)               | 0          | (74,472)     | (31,472)          | 0          | (31,472)    |
| 99 407493         | Amortization Remand Residual                        | (68,020)           | 0          | (68,020)     | (68,020)               | 0          | (68,020)     | 0                 | 0          | 0           |
| G-OTX             | Taxes Other Than FIT--A&G                           | 656,459            | 1,127,753  | 1,784,212    | 478,223                | 786,461    | 1,264,684    | 178,236           | 341,292    | 519,528     |
|                   | TOTAL A&G DEPR/AMRT/NON-FIT TAXES                   | (4,693,688)        | 16,228,175 | 11,534,487   | (2,476,523)            | 11,319,834 | 8,843,311    | (2,217,165)       | 4,908,341  | 2,691,176   |
|                   | TOTAL ADMIN & GENERAL EXPENSES                      | 326,202            | 43,729,686 | 44,055,888   | 1,349,365              | 30,498,562 | 31,847,927   | (1,023,163)       | 13,231,124 | 12,207,961  |
|                   | TOTAL EXPENSES BEFORE FIT                           | 327,605,505        | 68,552,817 | 396,158,322  | 232,344,696            | 47,479,357 | 279,824,053  | 95,260,809        | 21,073,460 | 116,334,269 |
|                   | NET OPERATING INCOME (LOSS) BEFORE FIT              |                    |            | 48,560,688   |                        |            | 35,764,491   |                   |            | 12,796,197  |
| G-FIT             | FEDERAL INCOME TAX                                  |                    |            | 23,946,901   |                        |            | 19,412,958   |                   |            | 4,533,943   |
| G-FIT             | DEFERRED FEDERAL INCOME TAX                         |                    |            | (28,352,560) |                        |            | (23,570,864) |                   |            | (4,781,696) |
| G-FIT             | AMORTIZED INVESTMENT TAX CREDIT                     |                    |            | 0            |                        |            | 0            |                   |            | 0           |
|                   | GAS NET OPERATING INCOME (LOSS)                     |                    |            | 52,966,347   |                        |            | 39,922,397   |                   |            | 13,043,950  |

ALLOCATION RATIOS:

|          |                                       |          |         |         |
|----------|---------------------------------------|----------|---------|---------|
| G-ALL 1  | System Contract Demand                | 100.000% | 68.040% | 31.960% |
| G-ALL 2  | Number of Customers - AMA             | 100.000% | 65.227% | 34.773% |
| G-ALL 3  | Direct Distribution Operating Expense | 100.000% | 70.054% | 29.946% |
| G-ALL 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 69.737% | 30.263% |
| G-ALL 10 | Actual Annual Throughput              | 100.000% | 67.132% | 32.868% |
| G-ALL 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

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| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>GAS ALLOCATION OF OTHER REVENUE</b> | <b>G-495-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                          | ***** SYSTEM ***** |                |                   | ***** WASHINGTON ***** |                |                   | ***** IDAHO ***** |                |                  |
|-----------|---------|--------------------------------------|--------------------|----------------|-------------------|------------------------|----------------|-------------------|-------------------|----------------|------------------|
|           |         |                                      | Direct             | Allocated      | Total             | Direct                 | Allocated      | Total             | Direct            | Allocated      | Total            |
| 4         | 495000  | Other Gas Revenue-Miscellaneous      | 56,333             | 374,106        | 430,439           | 56,333                 | 260,890        | 317,223           | 0                 | 113,216        | 113,216          |
| 4         | 495028  | Deferred Exchange Reservation        | 5,625,000          | 0              | 5,625,000         | 3,736,219              | 0              | 3,736,219         | 1,888,781         | 0              | 1,888,781        |
| 4         | 495100  | Entitlement Penalties                | 76,259             | 4,218          | 80,477            | 61,278                 | 2,942          | 64,220            | 14,981            | 1,276          | 16,257           |
| 4         | 495280  | Other Gas Rev-Decoupling Mechanism   | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0              | 0                |
| 99        | 495311  | Contra Decoupling Deferral           | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0              | 0                |
| 4         | 495328  | Residential Decoupling Deferral      | 10,294,080         | 0              | 10,294,080        | 8,561,306              | 0              | 8,561,306         | 1,732,774         | 0              | 1,732,774        |
| 4         | 495329  | Amortization Res Decoupling Deferral | (511,666)          | 0              | (511,666)         | (1,293,831)            | 0              | (1,293,831)       | 782,165           | 0              | 782,165          |
| 4         | 495338  | Non-Res Decoupling Deferred Rev      | 2,290,138          | 0              | 2,290,138         | 1,781,462              | 0              | 1,781,462         | 508,676           | 0              | 508,676          |
| 4         | 495339  | Amortization Non-Res Decoupling      | (2,125,131)        | 0              | (2,125,131)       | (2,190,378)            | 0              | (2,190,378)       | 65,247            | 0              | 65,247           |
| 4         | 495600  | Other Gas Revenue-DSM Lost Margin    | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0              | 0                |
| 4         | 495680  | Other Gas Revenue-Margin Reduction   | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0              | 0                |
| 4         | 495711  | Other Gas Revenue-Glendale System    | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0              | 0                |
| 4         | 495780  | Other Gas Revenue-PPP Recovery       | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0              | 0                |
| 4         | 495900  | Gas Customers-Other Gas Revenues     | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0              | 0                |
|           |         | <b>TOTAL OTHER GAS REVENUES</b>      | <b>15,705,013</b>  | <b>378,324</b> | <b>16,083,337</b> | <b>10,712,389</b>      | <b>263,832</b> | <b>10,976,221</b> | <b>4,992,624</b>  | <b>114,492</b> | <b>5,107,116</b> |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 69.737% | 30.263% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>ALLOCATION OF PURCHASED GAS COSTS</b> | <b>G-804-12A</b> |
| For Twelve Months Ended March 31, 2024   |                  |
| Average of Monthly Averages Basis        |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                          | ***** SYSTEM ***** |           |                    | ***** WASHINGTON ***** |           |                    | ***** IDAHO ***** |           |                   |
|-----------|---------|--------------------------------------|--------------------|-----------|--------------------|------------------------|-----------|--------------------|-------------------|-----------|-------------------|
|           |         |                                      | Direct             | Allocated | Total              | Direct                 | Allocated | Total              | Direct            | Allocated | Total             |
| 6         | 804000  | Gas Purchases                        | 109,330,379        | 0         | 109,330,379        | 72,774,803             | 0         | 72,774,803         | 36,555,576        | 0         | 36,555,576        |
| 1         | 804001  | Pipeline Demand Costs                | 28,075,745         | 0         | 28,075,745         | 19,168,251             | 0         | 19,168,251         | 8,907,494         | 0         | 8,907,494         |
| 1         | 804002  | Transport Variable Charges           | 366,477            | 0         | 366,477            | 250,051                | 0         | 250,051            | 116,426           | 0         | 116,426           |
| 6         | 804010  | Gas Costs - Fixed Hedge              | 22,439             | 0         | 22,439             | 14,789                 | 0         | 14,789             | 7,650             | 0         | 7,650             |
| 6         | 804014  | GTI Contributions                    | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 6         | 804017  | Transaction Fees                     | 523,144            | 0         | 523,144            | 378,584                | 0         | 378,584            | 144,560           | 0         | 144,560           |
| 6         | 804018  | Merchandise Processing Fee           | 154,038            | 0         | 154,038            | 102,301                | 0         | 102,301            | 51,737            | 0         | 51,737            |
| 6         | 804140  | Gas Research Contributions           | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 6         | 804170  | Gas Transaction Fees                 | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 6         | 804600  | Gas Purchases - Financial            | 28,338,356         | 0         | 28,338,356         | 18,967,902             | 0         | 18,967,902         | 9,370,454         | 0         | 9,370,454         |
| 6         | 804700  | Gas Costs - Offsystem Bookout        | 56,976             | 0         | 56,976             | 38,152                 | 0         | 38,152             | 18,824            | 0         | 18,824            |
| 6         | 804711  | Gas Costs - Offsystem Bookout Offset | (56,976)           | 0         | (56,976)           | (38,152)               | 0         | (38,152)           | (18,824)          | 0         | (18,824)          |
| 6         | 804730  | Gas Costs - Intracompany LDC Gas     | 5,595,818          | 0         | 5,595,818          | 3,709,058              | 0         | 3,709,058          | 1,886,760         | 0         | 1,886,760         |
| 6         | 804999  | Off System Gas Purchases             | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 99        | 805110  | Gas Exp - Rate Amortizations         | 68,030,289         | 0         | 68,030,289         | 47,921,672             | 0         | 47,921,672         | 20,108,617        | 0         | 20,108,617        |
| 99        | 805111  | Amortize ID Holdback                 | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 99        | 805120  | Gas Expense - Rate Deferrals         | 7,206,943          | 0         | 7,206,943          | 4,735,175              | 0         | 4,735,175          | 2,471,768         | 0         | 2,471,768         |
|           |         | <b>TOTAL PURCHASED GAS COSTS</b>     | <b>247,643,628</b> | <b>0</b>  | <b>247,643,628</b> | <b>168,022,586</b>     | <b>0</b>  | <b>168,022,586</b> | <b>79,621,042</b> | <b>0</b>  | <b>79,621,042</b> |

ALLOCATION RATIOS:

|       |    |                         |          |         |         |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand  | 100.000% | 68.040% | 31.960% |
| G-ALL | 6  | Actual Therms Purchased | 100.000% | 66.908% | 33.092% |
| G-ALL | 99 | Not Allocated           | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>ALLOCATION OF ACCOUNT 908</b>       | <b>G-908-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES

| Ref/Basi:Account  | Description   | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-------------------|---|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
|                   |   | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
| 2                 | 908000 Customer Assistance Expense                  | 129,739            | 96,980    | 226,719    | 71,545                 | 63,257    | 134,802    | 58,194            | 33,723    | 91,917    |
| 99                | 908600 Public Purpose Tariff Rider Expense Offset   | 19,612,315         | 0         | 19,612,315 | 15,629,371             | 0         | 15,629,371 | 3,982,944         | 0         | 3,982,944 |
| 99                | 908610 Limited Income Tax Refund Program            | 25,131             | 0         | 25,131     | 25,131                 | 0         | 25,131     | 0                 | 0         | 0         |
| 99                | 908690 Schedule 91 Amortization included in Unbille | 73,480             | 0         | 73,480     | 102,900                | 0         | 102,900    | (29,420)          | 0         | (29,420)  |
| 99                | 908990 DSM Amortization                             | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| Total Account 908 |   | 19,840,665         | 96,980    | 19,937,645 | 15,828,947             | 63,257    | 15,892,204 | 4,011,718         | 33,723    | 4,045,441 |

ALLOCATION RATIOS:

|       |    |                           |          |         |         |
|-------|----|---------------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers - AMA | 100.000% | 65.227% | 34.773% |
| G-ALL | 99 | Not Allocated             | 0.000%   | 0.000%  | 0.000%  |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>G-INT-12A</b> |
| <b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>                                |                                |
| For Twelve Months Ended March 31, 2024<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System      | Washington  | Idaho       |
|-----------|--|-------------|-------------|-------------|
|           | Debt                                   |             |             |             |
| 1         | Capital Structure - Debt Ratio         |             | 55.69%      | 55.69%      |
| 2         | Cost of Debt                           |             | 5.201%      | 5.207%      |
|           | Total Cost of Debt                     |             | 2.896%      | 2.900%      |
|           | Total Weighted Cost                    |             | 2.896%      | 2.900%      |
| G-APL     | Net Rate Base                          | 770,944,152 | 553,032,888 | 217,911,264 |
|           | Interest Deduction for FIT Calculation | 22,335,259  | 16,015,832  | 6,319,427   |
| 1         | AMA Actual Debt Ratio                  |             |             |             |
| 2         | AMA Actual Debt Cost                   |             |             |             |

|  |                         |
|--|-------------------------|
| RESULTS OF OPERATIONS                  | Report ID:<br>G-FIT-12A |
| <b>FEDERAL INCOME TAXES--GAS</b>       |                         |
| For Twelve Months Ended March 31, 2024 |                         |
| Average of Monthly Averages Basis      |                         |

AVISTA UTILITIES

| Ref/Basis                                | Description                             | System       | Washington   | Idaho       |
|--|---|--------------|--------------|-------------|
| Calculation of Taxable Operating Income: |   |              |              |             |
| G-OPS                                    | Operating Revenue                       | 444,719,010  | 315,588,544  | 129,130,466 |
| G-OPS                                    | Operating & Maintenance Expense         | 334,237,823  | 230,777,003  | 103,460,820 |
| G-OPS                                    | Book Deprec/Amort and Reg Amortizations | 34,917,836   | 25,334,919   | 9,582,917   |
| G-OTX                                    | Taxes Other than FIT                    | 27,002,663   | 23,712,131   | 3,290,532   |
|  | Net Operating Income Before FIT         | 48,560,688   | 35,764,491   | 12,796,197  |
| G-INT                                    | Less: Interest Expense                  | 22,335,259   | 16,015,832   | 6,319,427   |
| G-OTX                                    | Less: Idaho ITC Deferral & Amortization | (4,719)      | 0            | (4,719)     |
| G-SCM                                    | Schedule M Adjustments                  | 87,812,152   | 72,693,999   | 15,118,153  |
|  | Taxable Net Operating Income            | 114,032,862  | 92,442,658   | 21,590,204  |
|  | Tax Rate                                | 21.00%       | 21.00%       | 21.00%      |
|  | Federal Income Tax                      | 23,946,901   | 19,412,958   | 4,533,943   |
| G-DTE                                    | Deferred FIT                            | (20,279,122) | (16,562,711) | (3,716,411) |
| G-DTE                                    | Customer Tax Credit Amortization        | (8,073,438)  | (7,008,153)  | (1,065,285) |
| 99                                       | 411400 Amortized Investment Tax Credit  | 0            | 0            | 0           |
|  | Total FIT/Deferred FIT & ITC            | (4,405,659)  | (4,157,906)  | (247,753)   |
| ALLOCATION RATIOS:                       |   |              |              |             |
| G-ALL                                    | 99 Not Allocated                        | 0.000%       | 0.000%       | 0.000%      |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>GAS SCHEDULE M ADJUSTMENTS</b>      | <b>G-SCM-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES

| Ref/Basis                           | Account | Description                              | ***** SYSTEM ***** |                     |                   | ***** WASHINGTON ***** |                     |                   | ***** IDAHO ***** |                     |                   |
|-------------------------------------|---------|--|--------------------|---------------------|-------------------|------------------------|---------------------|-------------------|-------------------|---------------------|-------------------|
|                                     |         |  | Direct             | Allocated           | Total             | Direct                 | Allocated           | Total             | Direct            | Allocated           | Total             |
|                                     | 997000  | Book Depreciation & Amortization         | 26,496,465         | 15,692,384          | 42,188,849        | 19,188,327             | 10,928,696          | 30,117,023        | 7,308,138         | 4,763,688           | 12,071,826        |
| 12                                  | 997001  | Contributions In Aid of Construction     | 0                  | 1,514,377           | 1,514,377         | 0                      | 1,073,936           | 1,073,936         | 0                 | 440,441             | 440,441           |
| 12                                  | 997002  | Injuries and Damages                     | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                 |
| 12                                  | 997005  | FAS106 Current Retiree Medical Accrual   | 0                  | (469,594)           | (469,594)         | 0                      | (333,017)           | (333,017)         | 0                 | (136,577)           | (136,577)         |
| 99                                  | 997010  | Deferred Gas Credit and Refunds          | 75,237,232         | 0                   | 75,237,232        | 52,656,847             | 0                   | 52,656,847        | 22,580,385        | 0                   | 22,580,385        |
| 12                                  | 997016  | Redemption Expense Amortization          | 0                  | 23,673              | 23,673            | 0                      | 16,788              | 16,788            | 0                 | 6,885               | 6,885             |
| 99                                  | 997018  | DSM Tariff Rider                         | 881,914            | 0                   | 881,914           | (891,876)              | 0                   | (891,876)         | 1,773,790         | 0                   | 1,773,790         |
| 12                                  | 997020  | FAS87 Current Pension Accrual            | 0                  | (394,450)           | (394,450)         | 0                      | (279,728)           | (279,728)         | 0                 | (114,722)           | (114,722)         |
| 12                                  | 997027  | Customer Uncollectibles                  | 185,668            | (905,777)           | (720,109)         | (37,724)               | (642,341)           | (680,065)         | 223,392           | (263,436)           | (40,044)          |
| 99                                  | 997031  | Decoupling Mechanism                     | (9,947,422)        | 0                   | (9,947,422)       | (6,858,560)            | 0                   | (6,858,560)       | (3,088,862)       | 0                   | (3,088,862)       |
| 12                                  | 997032  | Interest Rate Swaps                      | 0                  | 2,119,905           | 2,119,905         | 0                      | 1,503,352           | 1,503,352         | 0                 | 616,553             | 616,553           |
| 12                                  | 997035  | Leases                                   | 0                  | (18,849)            | (18,849)          | 0                      | (13,145)            | (13,145)          | 0                 | (5,704)             | (5,704)           |
| 12                                  | 997048  | AFUDC                                    | 0                  | (196,407)           | (196,407)         | 0                      | (139,284)           | (139,284)         | 0                 | (57,123)            | (57,123)          |
| 12                                  | 997049  | Tax Depreciation                         | 0                  | (40,745,464)        | (40,745,464)      | 0                      | (28,895,053)        | (28,895,053)      | 0                 | (11,850,411)        | (11,850,411)      |
| 12                                  | 997055  | Deferred Gas Exchange                    | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                 |
| 99                                  | 997065  | Amortization of Unbilled Revenue Add-Ins | 74,265             | 0                   | 74,265            | 103,685                | 0                   | 103,685           | (29,420)          | 0                   | (29,420)          |
| 12                                  | 997080  | Book Transportation Depreciation         | 0                  | 4,134,617           | 4,134,617         | 0                      | 2,932,105           | 2,932,105         | 0                 | 1,202,512           | 1,202,512         |
| 12                                  | 997081  | Deferred Compensation                    | 0                  | (28,799)            | (28,799)          | 0                      | (20,423)            | (20,423)          | 0                 | (8,376)             | (8,376)           |
| 4                                   | 997082  | Meal Disallowances                       | 0                  | 200,472             | 200,472           | 0                      | 139,803             | 139,803           | 0                 | 60,669              | 60,669            |
| 12                                  | 997083  | Paid Time Off                            | 0                  | 235,737             | 235,737           | 0                      | 167,175             | 167,175           | 0                 | 68,562              | 68,562            |
| 12                                  | 997084  | Customer Uncollectibles                  | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                 |
| 99                                  | 997098  | Provision for Rate Refund                | (68,020)           | 0                   | (68,020)          | (68,020)               | 0                   | (68,020)          | 0                 | 0                   | 0                 |
| 12                                  | 997101  | Repairs 481 (a)                          | 0                  | (3,584,178)         | (3,584,178)       | 0                      | (2,541,756)         | (2,541,756)       | 0                 | (1,042,422)         | (1,042,422)       |
| 99                                  | 997105  | WA Nat Gas Line Extension                | 1,599,078          | 0                   | 1,599,078         | 1,599,078              | 0                   | 1,599,078         | 0                 | 0                   | 0                 |
| 99                                  | 997107  | MDM System                               | 1,072,904          | 0                   | 1,072,904         | 1,072,904              | 0                   | 1,072,904         | 0                 | 0                   | 0                 |
| 99                                  | 997108  | Provision for Rate Refund-Tax Reform     | (32,470)           | 0                   | (32,470)          | (32,470)               | 0                   | (32,470)          | 0                 | 0                   | 0                 |
| 99                                  | 997109  | Tax Reform Amortization                  | (28,721)           | 0                   | (28,721)          | (28,721)               | 0                   | (28,721)          | 0                 | 0                   | 0                 |
| 99                                  | 997110  | FISERVE                                  | 158,334            | 79,806              | 238,140           | 0                      | 56,595              | 56,595            | 158,334           | 23,211              | 181,545           |
| 12                                  | 997111  | Capitalized Transportation               | 0                  | (30,843)            | (30,843)          | 0                      | (21,873)            | (21,873)          | 0                 | (8,970)             | (8,970)           |
| 12                                  | 997114  | AFUDC Debt CWIP                          | 0                  | 38,842              | 38,842            | 0                      | 27,545              | 27,545            | 0                 | 11,297              | 11,297            |
| 12                                  | 997115  | AFUDC Equity DFIR Deferral               | 17,476             | 0                   | 17,476            | 0                      | 0                   | 0                 | 17,476            | 0                   | 17,476            |
| 12                                  | 997118  | Depreciation Study Deferral              | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                 |
| 12                                  | 997119  | AFUDC Tax CPI                            | 0                  | 821,244             | 821,244           | 0                      | 582,393             | 582,393           | 0                 | 238,851             | 238,851           |
| 12                                  | 997120  | Transportation Tax Disallowance          | 0                  | 34,941              | 34,941            | 0                      | 24,779              | 24,779            | 0                 | 10,162              | 10,162            |
| 12                                  | 997122  | Regulatory Fees                          | (594,193)          | 0                   | (594,193)         | (594,193)              | 0                   | (594,193)         | 0                 | 0                   | 0                 |
| 12                                  | 997125  | COVID-19                                 | (670,491)          | 0                   | (670,491)         | (487,249)              | 0                   | (487,249)         | (183,242)         | 0                   | (183,242)         |
| 12                                  | 997126  | Prepaid Expenses                         | 0                  | (75,365)            | (75,365)          | 0                      | (53,446)            | (53,446)          | 0                 | (21,919)            | (21,919)          |
| 12                                  | 997127  | CARES Act SS Deferral                    | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                 |
| 12                                  | 997128  | Meters Expensed                          | 0                  | (12,650,945)        | (12,650,945)      | 0                      | (8,971,544)         | (8,971,544)       | 0                 | (3,679,401)         | (3,679,401)       |
| 12                                  | 997129  | Mixed Service Costs (IDD#5)              | 0                  | (6,100,000)         | (6,100,000)       | 0                      | (4,325,876)         | (4,325,876)       | 0                 | (1,774,124)         | (1,774,124)       |
| 12                                  | 997138  | Intervenor Funding                       | 27,601             | 0                   | 27,601            | 27,601                 | 0                   | 27,601            | 0                 | 0                   | 0                 |
| 12                                  | 997139  | Pension Settlement                       | 0                  | 133,696             | 133,696           | 0                      | 94,812              | 94,812            | 0                 | 38,884              | 38,884            |
| 99                                  | 997140  | Insurance Balancing                      | (111,454)          | 0                   | (111,454)         | (79,982)               | 0                   | (79,982)          | (31,472)          | 0                   | (31,472)          |
| 99                                  | 997141  | CCA                                      | 40,849,498         | 0                   | 40,849,498        | 40,849,498             | 0                   | 40,849,498        | 0                 | 0                   | 0                 |
| 99                                  | 997143  | Depreciation Rate Deferral               | 179,183            | 0                   | 179,183           | 171,550                | 0                   | 171,550           | 7,633             | 0                   | 7,633             |
| 99                                  | 997144  | Williams Pipeline Outage                 | (9,310,083)        | 0                   | (9,310,083)       | (6,600,942)            | 0                   | (6,600,942)       | (2,709,141)       | 0                   | (2,709,141)       |
| 12                                  | 997145  | Sec 174 Research Costs                   | 0                  | 1,968,823           | 1,968,823         | 0                      | 1,396,211           | 1,396,211         | 0                 | 572,612             | 572,612           |
| 99                                  | 997147  | Energy Efficiency Program                | (2,458)            | 0                   | (2,458)           | (2,458)                | 0                   | (2,458)           | 0                 | 0                   | 0                 |
| <b>TOTAL SCHEDULE M ADJUSTMENTS</b> |         |  | <b>126,014,306</b> | <b>(38,202,154)</b> | <b>87,812,152</b> | <b>99,987,295</b>      | <b>(27,293,296)</b> | <b>72,693,999</b> | <b>26,027,011</b> | <b>(10,908,858)</b> | <b>15,118,153</b> |

ALLOCATION RATIOS:

|       |    |                                    |          |         |         |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 1  | Contract System Demand             | 100.000% | 68.040% | 31.960% |
| G-ALL | 2  | Number of Customers - AMA          | 100.000% | 65.227% | 34.773% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio      | 100.000% | 69.737% | 30.263% |
| G-ALL | 6  | Actual Therms Purchased            | 100.000% | 66.908% | 33.092% |
| G-ALL | 11 | Book Depreciation                  | 100.000% | 71.502% | 28.498% |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.916% | 29.084% |
| G-ALL | 99 | Not Allocated                      | 0.000%   | 0.000%  | 0.000%  |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>G-DTE-12A</b> |
| <b>DEFERRED INCOME TAX EXPENSE--GAS</b>                                     |                                |
| For Twelve Months Ended March 31, 2024<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | System              | Washington          | Idaho              |
|-----------|---------|--|---------------------|---------------------|--------------------|
| 12        | 410100  | Deferred Federal Income Tax Expense - Allocated  | 975,496             | 691,783             | 283,713            |
| 99        | 410100  | Deferred Federal Income Tax Exp                  | (3,664,569)         | (2,340,657)         | (1,323,912)        |
|           |         | <b>SUBTOTAL</b>                                  | <b>(2,689,073)</b>  | <b>(1,648,874)</b>  | <b>(1,040,199)</b> |
| 12        | 411100  | Deferred Federal Income Tax Expense - Allocated  | (3,168,219)         | (2,246,774)         | (921,445)          |
| 99        | 411100  | Deferred Federal Income Tax Exp                  | (17,262,776)        | (14,655,725)        | (2,607,051)        |
|           |         | <b>SUBTOTAL</b>                                  | <b>(20,430,995)</b> | <b>(16,902,499)</b> | <b>(3,528,496)</b> |
| 12        | 410193  | Deferred Federal Income Tax Expense - Allocated  | 0                   | 0                   | 0                  |
| 99        | 410193  | Deferred Federal Income Tax Exp                  | 2,840,946           | 1,988,662           | 852,284            |
|           |         | <b>SUBTOTAL</b>                                  | <b>2,840,946</b>    | <b>1,988,662</b>    | <b>852,284</b>     |
|           |         | <b>Total Deferred Federal Income Tax Expense</b> | <b>(20,279,122)</b> | <b>(16,562,711)</b> | <b>(3,716,411)</b> |
| 99        | 411193  | Customer Tax Credit Amortization                 | (8,073,438)         | (7,008,153)         | (1,065,285)        |
|           |         | <b>SUBTOTAL</b>                                  | <b>(8,073,438)</b>  | <b>(7,008,153)</b>  | <b>(1,065,285)</b> |

ALLOCATION RATIOS:

|       |    |                                    |          |         |         |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.916% | 29.084% |
| G-ALL | 99 | Not Allocated                      | 0.000%   | 0.000%  | 0.000%  |



|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>TAXES OTHER THAN FEDERAL INCOME TAX</b> | <b>G-OTX-12A</b> |
| For Twelve Months Ended March 31, 2024     |                  |
| Average of Monthly Averages Basis          |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                        | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-----------|---------|------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
|           |         |                                    | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
|           |         | UNDERGROUND STORAGE                |                    |           |            |                        |           |            |                   |           |           |
| 1         | 408190  | R&P Property Tax - Storage         | 0                  | 285,074   | 285,074    | 0                      | 193,964   | 193,964    | 0                 | 91,110    | 91,110    |
|           |         | TOTAL UNDERGROUND STORAGE TAX      | 0                  | 285,074   | 285,074    | 0                      | 193,964   | 193,964    | 0                 | 91,110    | 91,110    |
|           |         | DISTRIBUTION                       |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408110  | State Excise Tax                   | 10,228,451         | 0         | 10,228,451 | 10,228,451             | 0         | 10,228,451 | 0                 | 0         | 0         |
| 99        | 408120  | Municipal Occupation & License Tax | 10,902,221         | 0         | 10,902,221 | 9,102,677              | 0         | 9,102,677  | 1,799,544         | 0         | 1,799,544 |
| 99        | 408130  | Excise Tax                         | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408160  | Miscellaneous State or Local Tax   | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408170  | R&P Property Tax - Distribution    | 3,807,379          | 0         | 3,807,379  | 2,922,328              | 0         | 2,922,328  | 885,051           | 0         | 885,051   |
| 99        | 409100  | State Income Tax                   | 45                 | 0         | 45         | 27                     | 0         | 27         | 18                | 0         | 18        |
| 99        | 411410  | State Income Tax-ITC Deferred      | 8                  | 0         | 8          | 0                      | 0         | 0          | 8                 | 0         | 8         |
| 99        | 411420  | State Income Tax-ITC Amortization  | (4,727)            | 0         | (4,727)    | 0                      | 0         | 0          | (4,727)           | 0         | (4,727)   |
|           |         | TOTAL DISTRIBUTION TAX             | 24,933,377         | 0         | 24,933,377 | 22,253,483             | 0         | 22,253,483 | 2,679,894         | 0         | 2,679,894 |
|           |         | ADMINISTRATIVE & GENERAL           |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408115  | Payroll Taxes                      | 656,459            | 1,127,753 | 1,784,212  | 478,223                | 786,461   | 1,264,684  | 178,236           | 341,292   | 519,528   |
|           |         | TOTAL A&G TAX                      | 656,459            | 1,127,753 | 1,784,212  | 478,223                | 786,461   | 1,264,684  | 178,236           | 341,292   | 519,528   |
|           |         | TOTAL TAXES OTHER THAN FIT         | 25,589,836         | 1,412,827 | 27,002,663 | 22,731,706             | 980,425   | 23,712,131 | 2,858,130         | 432,402   | 3,290,532 |

ALLOCATION RATIOS:

|       |   |                        |          |         |         |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 68.040% | 31.960% |
|-------|---|------------------------|----------|---------|---------|

|  |  |                  |
|--|--|------------------|
| RESULTS OF OPERATIONS                  |  | Report ID:       |
| <b>GAS UTILITY PLANT</b>               |  | <b>G-PLT-12A</b> |
| For Twelve Months Ended March 31, 2024 |  |                  |
| Average of Monthly Averages Basis      |  |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                             | ***** SYSTEM ***** |            |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |             |
|-----------|---------|---|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
|           |         |   | Direct             | Allocated  | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total       |
|           |         | PLANT IN SERVICE                        |                    |            |             |                        |            |             |                   |            |             |
|           |         | INTANGIBLE PLANT:                       |                    |            |             |                        |            |             |                   |            |             |
| 4         | 303000  | Misc Intangible Plant (303000)          | 1,794,111          | 1,267,899  | 3,062,010   | 1,022,594              | 884,195    | 1,906,789   | 771,517           | 383,704    | 1,155,221   |
| 4         | 3031XX  | Misc Intangible IT Plant (3031XX)       | 2,942,447          | 59,026,977 | 61,969,424  | 2,942,447              | 41,163,643 | 44,106,090  | 0                 | 17,863,334 | 17,863,334  |
|           |         | TOTAL INTANGIBLE PLANT                  | 4,736,558          | 60,294,876 | 65,031,434  | 3,965,041              | 42,047,838 | 46,012,879  | 771,517           | 18,247,038 | 19,018,555  |
|           |         | UNDERGROUND STORAGE PLANT:              |                    |            |             |                        |            |             |                   |            |             |
| 1         | 350XXX  | Land & Land Rights                      | 0                  | 1,301,055  | 1,301,055   | 0                      | 899,183    | 899,183     | 0                 | 401,872    | 401,872     |
| 1         | 351XXX  | Structures & Improvements               | 0                  | 3,094,775  | 3,094,775   | 0                      | 2,105,685  | 2,105,685   | 0                 | 989,090    | 989,090     |
| 1         | 352XXX  | Wells                                   | 0                  | 23,715,923 | 23,715,923  | 0                      | 16,136,314 | 16,136,314  | 0                 | 7,579,609  | 7,579,609   |
| 1         | 353000  | Lines                                   | 0                  | 2,058,789  | 2,058,789   | 0                      | 1,400,800  | 1,400,800   | 0                 | 657,989    | 657,989     |
| 1         | 354000  | Compressor Station Equipment            | 0                  | 15,610,553 | 15,610,553  | 0                      | 10,621,420 | 10,621,420  | 0                 | 4,989,133  | 4,989,133   |
| 1         | 355000  | Measuring & Regulating Equipment        | 0                  | 2,219,153  | 2,219,153   | 0                      | 1,509,912  | 1,509,912   | 0                 | 709,241    | 709,241     |
| 1         | 356000  | Purification Equipment                  | 0                  | 545,143    | 545,143     | 0                      | 370,915    | 370,915     | 0                 | 174,228    | 174,228     |
| 1         | 357000  | Other Equipment                         | 0                  | 3,233,026  | 3,233,026   | 0                      | 2,199,751  | 2,199,751   | 0                 | 1,033,275  | 1,033,275   |
|           |         | TOTAL UNDERGROUND STORAGE PLANT         | 0                  | 51,778,417 | 51,778,417  | 0                      | 35,243,980 | 35,243,980  | 0                 | 16,534,437 | 16,534,437  |
|           |         | DISTRIBUTION PLANT:                     |                    |            |             |                        |            |             |                   |            |             |
| 6         | 374200  | Land & Land Rights                      | 88,595             | 0          | 88,595      | 63,925                 | 0          | 63,925      | 24,670            | 0          | 24,670      |
| 6         | 374400  | Land & Land Rights                      | 706,860            | 0          | 706,860     | 521,798                | 0          | 521,798     | 185,062           | 0          | 185,062     |
| 6         | 375000  | Structures & Improvements               | 1,632,384          | 0          | 1,632,384   | 969,205                | 0          | 969,205     | 663,179           | 0          | 663,179     |
| 6         | 376000  | Mains                                   | 496,034,048        | 2,518,938  | 498,552,986 | 339,594,859            | 1,685,371  | 341,280,230 | 156,439,189       | 833,567    | 157,272,756 |
| 6         | 378000  | Measuring & Reg Station Equip-General   | 7,626,441          | 0          | 7,626,441   | 4,889,711              | 0          | 4,889,711   | 2,736,730         | 0          | 2,736,730   |
| 6         | 379000  | Measuring & Reg Station Equip-City Gate | 6,933,842          | 0          | 6,933,842   | 1,977,444              | 0          | 1,977,444   | 4,956,398         | 0          | 4,956,398   |
| 6         | 380000  | Services                                | 351,251,856        | 0          | 351,251,856 | 240,477,255            | 0          | 240,477,255 | 110,774,601       | 0          | 110,774,601 |
| 6         | 381XXX  | Meters                                  | 126,284,613        | 0          | 126,284,613 | 90,575,648             | 0          | 90,575,648  | 35,708,965        | 0          | 35,708,965  |
| 6         | 382000  | Meter Installations                     | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 383000  | House Regulators                        | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 384000  | House Regulator Installations           | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 385000  | Industrial Measuring & Reg Sta Equip    | 4,216,770          | 0          | 4,216,770   | 3,147,213              | 0          | 3,147,213   | 1,069,557         | 0          | 1,069,557   |
| 6         | 387000  | Other Equipment                         | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
|           |         | TOTAL DISTRIBUTION PLANT                | 994,775,409        | 2,518,938  | 997,294,347 | 682,217,058            | 1,685,371  | 683,902,429 | 312,558,351       | 833,567    | 313,391,918 |
|           |         | GENERAL PLANT                           |                    |            |             |                        |            |             |                   |            |             |
| 4         | 389XXX  | Land & Land Rights                      | 3,356,503          | 2,600,833  | 5,957,336   | 3,261,721              | 1,813,743  | 5,075,464   | 94,782            | 787,090    | 881,872     |
| 4         | 390XXX  | Structures & Improvements               | 29,482,624         | 28,400,390 | 57,883,014  | 27,711,582             | 19,805,580 | 47,517,162  | 1,771,042         | 8,594,810  | 10,365,852  |
| 4         | 391XXX  | Office Furniture & Equipment            | 897,875            | 14,088,469 | 14,986,344  | 895,733                | 9,824,876  | 10,720,609  | 2,142             | 4,263,593  | 4,265,735   |
| 4         | 392XXX  | Transportation Equipment                | 14,028,389         | 5,371,669  | 19,400,058  | 10,409,284             | 3,746,041  | 14,155,325  | 3,619,105         | 1,625,628  | 5,244,733   |
| 4         | 393000  | Stores Equipment                        | 427,789            | 1,077,386  | 1,505,175   | 375,778                | 751,337    | 1,127,115   | 52,011            | 326,049    | 378,060     |
| 4         | 394000  | Tools, Shop & Garage Equipment          | 3,500,345          | 7,761,136  | 11,261,481  | 2,773,645              | 5,412,383  | 8,186,028   | 726,700           | 2,348,753  | 3,075,453   |
| 4         | 395XXX  | Laboratory Equipment                    | 109,142            | 513,129    | 622,271     | 109,142                | 357,841    | 466,983     | 0                 | 155,288    | 155,288     |
| 4         | 396XXX  | Power Operated Equipment                | 3,593,943          | 1,061,792  | 4,655,735   | 2,690,501              | 740,462    | 3,430,963   | 903,442           | 321,330    | 1,224,772   |
| 4         | 397XXX  | Communications Equipment                | 4,412,370          | 21,745,738 | 26,158,108  | 3,535,295              | 15,164,825 | 18,700,120  | 877,075           | 6,580,913  | 7,457,988   |
| 4         | 398000  | Miscellaneous Equipment                 | 1,388              | 169,832    | 171,220     | 0                      | 118,436    | 118,436     | 1,388             | 51,396     | 52,784      |
|           |         | TOTAL GENERAL PLANT                     | 59,810,368         | 82,790,374 | 142,600,742 | 51,762,681             | 57,735,524 | 109,498,205 | 8,047,687         | 25,054,850 | 33,102,537  |

|  |  |  |
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| RESULTS OF OPERATIONS                  |  |  |
| <b>GAS UTILITY PLANT</b>               |  |  |
| For Twelve Months Ended March 31, 2024 |  |  |
| Average of Monthly Averages Basis      |  |  |

|                                |
|--------------------------------|
| Report ID:<br><b>G-PLT-12A</b> |
|--------------------------------|

AVISTA UTILITIES

| Ref/Basis | Account | Description                             | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |              |               | ***** IDAHO ***** |              |               |
|-----------|---------|---|--------------------|---------------|---------------|------------------------|--------------|---------------|-------------------|--------------|---------------|
|           |         |   | Direct             | Allocated     | Total         | Direct                 | Allocated    | Total         | Direct            | Allocated    | Total         |
|           |         | TOTAL PLANT IN SERVICE                  | 1,059,322,335      | 197,382,605   | 1,256,704,940 | 737,944,780            | 136,712,713  | 874,657,493   | 321,377,555       | 60,669,892   | 382,047,447   |
|           |         | ACCUMULATED DEPRECIATION                |                    |               |               |                        |              |               |                   |              |               |
| G-ADEP    |         | Underground Storage                     | 0                  | (19,782,668)  | (19,782,668)  | 0                      | (13,460,127) | (13,460,127)  | 0                 | (6,322,541)  | (6,322,541)   |
| G-ADEP    |         | Distribution Plant                      | (304,861,534)      | (2,066,435)   | (306,927,969) | (198,451,088)          | (1,382,610)  | (199,833,698) | (106,410,446)     | (683,825)    | (107,094,271) |
| G-ADEP    |         | General Plant                           | (19,652,267)       | (29,190,856)  | (48,843,123)  | (15,768,821)           | (20,356,827) | (36,125,648)  | (3,883,446)       | (8,834,029)  | (12,717,475)  |
|           |         | TOTAL ACCUMULATED DEPRECIATION          | (324,513,801)      | (51,039,959)  | (375,553,760) | (214,219,909)          | (35,199,564) | (249,419,473) | (110,293,892)     | (15,840,395) | (126,134,287) |
|           |         | ACCUMULATED AMORTIZATION                |                    |               |               |                        |              |               |                   |              |               |
| G-AAMT    |         | General Plant - 303000                  | (505,393)          | (1,086,446)   | (1,591,839)   | (334,248)              | (757,655)    | (1,091,903)   | (171,145)         | (328,791)    | (499,936)     |
| G-AAMT    |         | Misc IT Intangible Plant - 3031XX       | (2,667,670)        | (32,305,652)  | (34,973,322)  | (2,667,670)            | (22,528,992) | (25,196,662)  | 0                 | (9,776,660)  | (9,776,660)   |
| G-AAMT    |         | Underground Storage                     | 0                  | 0             | 0             | 0                      | 0            | 0             | 0                 | 0            | 0             |
| G-AAMT    |         | General Plant - 390200, 396200          | 0                  | 0             | 0             | 0                      | 0            | 0             | 0                 | 0            | 0             |
|           |         | TOTAL ACCUMULATED AMORTIZATION          | (3,173,063)        | (33,392,098)  | (36,565,161)  | (3,001,918)            | (23,286,647) | (26,288,565)  | (171,145)         | (10,105,451) | (10,276,596)  |
|           |         | TOTAL ACCUMULATED DEPR/AMORT            | (327,686,864)      | (84,432,057)  | (412,118,921) | (217,221,827)          | (58,486,211) | (275,708,038) | (110,465,037)     | (25,945,846) | (136,410,883) |
|           |         | NET GAS UTILITY PLANT before DFIT       | 731,635,471        | 112,950,548   | 844,586,019   | 520,722,953            | 78,226,502   | 598,949,455   | 210,912,518       | 34,724,046   | 245,636,564   |
|           |         | ACCUMULATED DFIT                        |                    |               |               |                        |              |               |                   |              |               |
| 12        | 282900  | ADFIT - Gas Plant In Service            | 0                  | (101,879,752) | (101,879,752) | 0                      | (72,249,045) | (72,249,045)  | 0                 | (29,630,707) | (29,630,707)  |
| 4, 12     | 282900  | ADFIT - Common Plant (282900 from C-DT) | 0                  | (13,503,747)  | (13,503,747)  | 0                      | (9,419,228)  | (9,419,228)   | 0                 | (4,084,519)  | (4,084,519)   |
| 4         | 282919  | ADFIT - Common Plant (282919 from C-DT) | 0                  | (1,303,898)   | (1,303,898)   | 0                      | (909,299)    | (909,299)     | 0                 | (394,599)    | (394,599)     |
| 4         | 283750  | ADFIT - Common Plant (283750 from C-DT) | 0                  | 848           | 848           | 0                      | 591          | 591           | 0                 | 257          | 257           |
| 12        | 283850  | ADFIT - Gas portion of Bond Redemptions | 0                  | (259,694)     | (259,694)     | 0                      | (184,165)    | (184,165)     | 0                 | (75,529)     | (75,529)      |
|           |         | TOTAL ACCUMULATED DFIT                  | 0                  | (116,946,243) | (116,946,243) | 0                      | (82,761,146) | (82,761,146)  | 0                 | (34,185,097) | (34,185,097)  |
|           |         | NET GAS UTILITY PLANT                   | 731,635,471        | (3,995,695)   | 727,639,776   | 520,722,953            | (4,534,644)  | 516,188,309   | 210,912,518       | 538,949      | 211,451,467   |

ALLOCATION RATIOS:

|       |    |                                    |          |         |         |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand             | 100.000% | 68.040% | 31.960% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio      | 100.000% | 69.737% | 30.263% |
| G-ALL | 6  | Actual Therms Purchased            | 100.000% | 66.908% | 33.092% |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.916% | 29.084% |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b> | <b>G-APL-12A</b> |
| For Twelve Months Ended March 31, 2024      |                  |
| Average of Monthly Averages Basis           |                  |

AVISTA UTILITIES

| Ref/Basis | Account Description                                   | ***** SYSTEM ***** |             |              | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |           |              |
|-----------|---|--------------------|-------------|--------------|------------------------|-------------|-------------|-------------------|-----------|--------------|
|           |   | Direct             | Allocated   | Total        | Direct                 | Allocated   | Total       | Direct            | Allocated | Total        |
| G-PLT     | NET GAS PLANT IN SERVICE                              | 731,635,471        | (3,995,695) | 727,639,776  | 520,722,953            | (4,534,644) | 516,188,309 | 210,912,518       | 538,949   | 211,451,467  |
|           | OTHER ADJUSTMENTS:                                    |                    |             |              |                        |             |             |                   |           |              |
| 4         | 108121 AMI Existing Meters/ERTs Deferral A/D          | 0                  | 0           | 0            | 0                      | 0           | 0           | 0                 | 0         | 0            |
| 4         | 182332 Regulatory Asset - AFUDC                       | 1,398,815          | 2,064,118   | 3,462,933    | 877,132                | 1,439,454   | 2,316,586   | 521,683           | 624,664   | 1,146,347    |
| 4         | 182318 Accumulated Amortization - AFUDC               | (277,201)          | (891,498)   | (1,168,699)  | (192,372)              | (621,722)   | (814,094)   | (84,829)          | (269,776) | (354,605)    |
| 1         | 117100 Gas Stored - Recoverable Base Gas              | 0                  | 5,731,064   | 5,731,064    | 0                      | 3,899,416   | 3,899,416   | 0                 | 1,831,648 | 1,831,648    |
| 1         | 164100 Gas Inventory--Jackson Prairie                 | 0                  | 11,530,116  | 11,530,116   | 0                      | 7,845,091   | 7,845,091   | 0                 | 3,685,025 | 3,685,025    |
| 1         | 164115 Gas Inventory--Clay Basin                      | 0                  | 59,402      | 59,402       | 0                      | 41,425      | 41,425      | 0                 | 17,977    | 17,977       |
| 99        | 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:  | 3,154,053          | 0           | 3,154,053    | 3,154,053              | 0           | 3,154,053   | 0                 | 0         | 0            |
| 99        | 182337 Regulatory Asset-Deferred AMI Costs            | 7,485,579          | 0           | 7,485,579    | 7,485,579              | 0           | 7,485,579   | 0                 | 0         | 0            |
| 99        | 283436 ADFIT-Deferred AMI Costs                       | (2,234,323)        | 0           | (2,234,323)  | (2,234,323)            | 0           | (2,234,323) | 0                 | 0         | 0            |
| 4         | 252000 Customer Advances                              | 0                  | 0           | 0            | 0                      | 0           | 0           | 0                 | 0         | 0            |
| 99        | 254393 Regulatory Liability-Customer Tax Credit       | (19,638,841)       | 0           | (19,638,841) | (9,064,869)            | 0           | (9,064,869) | (10,573,972)      | 0         | (10,573,972) |
| 99        | 190393 ADFIT-Customer Tax Credit                      | 4,124,156          | 0           | 4,124,156    | 1,903,622              | 0           | 1,903,622   | 2,220,534         | 0         | 2,220,534    |
| 99        | 235199 Customer Deposits                              | (2,239)            | 0           | (2,239)      | (2,239)                | 0           | (2,239)     | 0                 | 0         | 0            |
| 99        | 254911 Rate Base-Regulatory Liability-Nonplant Excess | 0                  | 0           | 0            | 0                      | 0           | 0           | 0                 | 0         | 0            |
| 99        | 182302 WA Excess Nat Gas Line Extension               | 2,972,870          | 0           | 2,972,870    | 2,972,870              | 0           | 2,972,870   | 0                 | 0         | 0            |
| 99        | 283302 ADFIT - WA Excess Nat Gas Line Extension       | (624,303)          | 0           | (624,303)    | (624,303)              | 0           | (624,303)   | 0                 | 0         | 0            |
| C-WKC     | Working Capital                                       | 28,452,608         | 0           | 28,452,608   | 19,965,765             | 0           | 19,965,765  | 8,486,843         | 0         | 8,486,843    |
| 99        | 186710 DSM Programs                                   | 0                  | 0           | 0            | 0                      | 0           | 0           | 0                 | 0         | 0            |
|           | TOTAL OTHER ADJUSTMENTS                               | 24,811,174         | 18,493,202  | 43,304,376   | 24,240,915             | 12,603,664  | 36,844,579  | 570,259           | 5,889,538 | 6,459,797    |
|           | NET RATE BASE   | 756,446,645        | 14,497,507  | 770,944,152  | 544,963,868            | 8,069,020   | 553,032,888 | 211,482,777       | 6,428,487 | 217,911,264  |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand        | 100.000% | 68.040% | 31.960% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 69.737% | 30.263% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|  |                   |
|--|-------------------|
| RESULTS OF OPERATIONS                  | Report ID:        |
| <b>GAS-NORTH DEPRECIATION EXPENSE</b>  | <b>G-DEPX-12A</b> |
| For Twelve Months Ended March 31, 2024 |                   |
| Average of Monthly Averages Basis      |                   |

AVISTA UTILITIES

| Ref/Basis                            | System Total       | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |                   |                  | ***** WASHINGTON ***** |                   |                  | ***** IDAHO ***** |                  |                  |                  |
|--------------------------------------|--------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-------------------|------------------|------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|
|                                      |                    |                                   |                                    |                                    | Direct                | Allocated         | Total            | Direct                 | Allocated         | Total            | Direct            | Allocated        | Total            |                  |
| <b>Electric Production</b>           |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Steam (ED-AN)                        | 4,029,155          | 4,029,155                         |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Steam (ED-ID)                        | 4,442,566          | 4,442,566                         |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Steam (ED-WA)                        | 11,344,470         | 11,344,470                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Hydro (ED-AN)                        | 16,976,239         | 16,976,239                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Other (ED-AN)                        | 10,802,409         | 10,802,409                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Production</b>     | <b>47,594,839</b>  | <b>47,594,839</b>                 |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Electric Transmission</b>         |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-AN                                | 21,259,726         | 21,259,726                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-ID                                | 254,900            | 254,900                           |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-WA                                | 522,635            | 522,635                           |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Transmission</b>   | <b>22,037,261</b>  | <b>22,037,261</b>                 |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Electric Distribution</b>         |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-AN                                | 86,610             | 86,610                            |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-ID                                | 20,085,643         | 20,085,643                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-WA                                | 40,479,428         | 40,479,428                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Distribution</b>   | <b>60,651,681</b>  | <b>60,651,681</b>                 |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Gas Underground Storage</b>       |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 1 GD-AN                              | 772,472            |                                   | 772,472                            |                                    |                       | 772,472           | 772,472          |                        | 525,590           | 525,590          |                   | 246,882          | 246,882          |                  |
| GD-OR                                | 131,358            |                                   |                                    | 131,358                            |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Gas Underground Storage</b> | <b>903,830</b>     |                                   | <b>772,472</b>                     | <b>131,358</b>                     |                       | <b>772,472</b>    | <b>772,472</b>   |                        | <b>525,590</b>    | <b>525,590</b>   |                   | <b>246,882</b>   | <b>246,882</b>   |                  |
| <b>Gas Distribution</b>              |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 6 GD-AN                              | 56,298             |                                   | 56,298                             |                                    |                       |                   | 56,298           |                        | 37,668            | 37,668           |                   | 18,630           | 18,630           |                  |
| GD-ID                                | 7,145,757          |                                   | 7,145,757                          |                                    | 7,145,757             | 7,145,757         |                  |                        |                   |                  | 7,145,757         |                  | 7,145,757        |                  |
| GD-WA                                | 17,193,034         |                                   | 17,193,034                         |                                    | 17,193,034            |                   |                  | 17,193,034             |                   |                  |                   |                  |                  |                  |
| GD-OR                                | 11,241,784         |                                   |                                    | 11,241,784                         |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Gas Distribution</b>        | <b>35,636,873</b>  |                                   | <b>24,395,089</b>                  | <b>11,241,784</b>                  |                       | <b>24,338,791</b> | <b>56,298</b>    | <b>24,395,089</b>      | <b>17,193,034</b> | <b>37,668</b>    | <b>17,230,702</b> | <b>7,145,757</b> | <b>18,630</b>    | <b>7,164,387</b> |
| <b>General Plant</b>                 |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-AN                                | 2,774,796          | 2,774,796                         |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-ID                                | 551,009            | 551,009                           |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-WA                                | 1,485,284          | 1,485,284                         |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 7,4 CD-AA                            | 22,111,001         | 15,803,175                        | 4,355,867                          | 1,951,959                          |                       | 4,355,867         | 4,355,867        |                        | 3,037,651         | 3,037,651        |                   | 1,318,216        | 1,318,216        |                  |
| 9,4 CD-AN                            | 837,042            | 655,588                           | 181,454                            |                                    |                       | 181,454           | 181,454          |                        | 126,541           | 126,541          |                   | 54,913           | 54,913           |                  |
| 9 CD-ID                              | 462,341            | 362,115                           | 100,226                            |                                    | 100,226               | 100,226           |                  |                        |                   |                  | 100,226           |                  | 100,226          |                  |
| 9 CD-WA                              | 1,833,319          | 1,435,892                         | 397,427                            |                                    | 397,427               | 397,427           |                  | 397,427                |                   | 397,427          |                   |                  |                  |                  |
| 8,4 GD-AA                            | 349,868            |                                   | 240,793                            | 109,075                            |                       | 240,793           | 240,793          |                        | 167,922           | 167,922          |                   | 72,871           | 72,871           |                  |
| 4 GD-AN                              | 24,858             |                                   | 24,858                             |                                    |                       | 24,858            | 24,858           |                        | 17,335            | 17,335           |                   | 7,523            | 7,523            |                  |
| GD-ID                                | 47,360             |                                   | 47,360                             |                                    | 47,360                | 47,360            |                  |                        |                   |                  | 47,360            |                  | 47,360           |                  |
| GD-WA                                | 1,108,845          |                                   | 1,108,845                          |                                    | 1,108,845             | 1,108,845         |                  | 1,108,845              |                   | 1,108,845        |                   |                  |                  |                  |
| GD-OR                                | 181,171            |                                   |                                    | 181,171                            |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total General Plant</b>           | <b>31,766,894</b>  | <b>23,067,859</b>                 | <b>6,456,830</b>                   | <b>2,242,205</b>                   |                       | <b>1,653,858</b>  | <b>4,802,972</b> | <b>6,456,830</b>       | <b>1,506,272</b>  | <b>3,349,449</b> | <b>4,855,721</b>  | <b>147,586</b>   | <b>1,453,523</b> | <b>1,601,109</b> |
| <b>Total Depreciation Expense</b>    | <b>198,591,378</b> | <b>153,351,640</b>                | <b>31,624,391</b>                  | <b>13,615,347</b>                  |                       | <b>25,992,649</b> | <b>5,631,742</b> | <b>31,624,391</b>      | <b>18,699,306</b> | <b>3,912,707</b> | <b>22,612,013</b> | <b>7,293,343</b> | <b>1,719,035</b> | <b>9,012,378</b> |

| <b>Allocation Ratios:</b>        |  |          |           |           |                |                               |  |  |            |         |  |  |  |
|----------------------------------|--|----------|-----------|-----------|----------------|-------------------------------|--|--|------------|---------|--|--|--|
| Service -                        |  | Electric | Gas-North | Gas-South | Jurisdiction - |                               |  |  | Washington | Idaho   |  |  |  |
| 7 Elec/Gas North/Oregon 4-Factor |  | 71.472%  | 19.700%   | 8.828%    | 1              | System Contract Demand        |  |  | 68.040%    | 31.960% |  |  |  |
| 8 Gas North/Oregon 4-Factor      |  | 0.000%   | 68.824%   | 31.176%   | 4              | Jurisdictional 4-Factor Ratio |  |  | 69.737%    | 30.263% |  |  |  |
| 9 Elec/Gas North 4-Factor        |  | 78.323%  | 21.677%   | 0.000%    | 6              | Actual Therms Purchased       |  |  | 66.908%    | 33.092% |  |  |  |

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended March 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-12A**

AVISTA UTILITIES

| Ref/Basis   | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |           |                | ***** WASHINGTON ***** |                   |                | ***** IDAHO ***** |                  |               |                  |                  |
|---|--------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-----------|----------------|------------------------|-------------------|----------------|-------------------|------------------|---------------|------------------|------------------|
|   |              |                                   |                                    |                                    | Direct                | Allocated | Total          | Direct                 | Allocated         | Total          | Direct            | Allocated        | Total         |                  |                  |
| <b>Production/Transmission</b>                          |              |                                   |                                    |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| Franchises (302000)                                     | ED-AN        | 918,400                           | 918,400                            |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| Misc Intangible Plt (303000)                            | ED-AN        | 263,207                           | 263,207                            |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| <b>Total Production/Transmission</b>                    |              | <b>1,181,607</b>                  | <b>1,181,607</b>                   |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| <b>Distribution</b>                                     |              |                                   |                                    |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| Franchises (302000)                                     | ED-WA        | 110,689                           | 110,689                            |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| Misc Intangible Plt (303000)                            | ED-WA        | 5,866                             | 5,866                              |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| <b>Total Distribution</b>                               |              | <b>116,555</b>                    | <b>116,555</b>                     |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| <b>General Plant - 303000</b>                           |              |                                   |                                    |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| 7,4   | CD-AA        | 414,833                           | 296,489                            | 81,723                             | 36,621                |           | 81,723         | 81,723                 |                   | 56,991         | 56,991            |                  | 24,732        | 24,732           |                  |
| 9,4   | CD-AN        | 9,729                             | 7,620                              | 2,109                              |                       |           | 2,109          | 2,109                  |                   | 1,471          | 1,471             |                  | 638           | 638              |                  |
|   | GD-ID        | 14,795                            |                                    | 14,795                             |                       |           | 14,795         | 14,795                 |                   |                |                   | 14,795           |               | 14,795           |                  |
|   | GD-WA        | 24,862                            |                                    | 24,862                             |                       |           | 24,862         | 24,862                 | 24,862            |                | 24,862            |                  |               |                  |                  |
|   | GD-OR        | 6,607                             |                                    |                                    | 6,607                 |           |                |                        |                   |                |                   |                  |               |                  |                  |
| <b>Total General Plant - 303000</b>                     |              | <b>470,826</b>                    | <b>304,109</b>                     | <b>123,489</b>                     | <b>43,228</b>         |           | <b>39,657</b>  | <b>83,832</b>          | <b>123,489</b>    | <b>24,862</b>  | <b>58,462</b>     | <b>83,324</b>    | <b>14,795</b> | <b>25,370</b>    | <b>40,165</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |              |                                   |                                    |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| 7,4   | CD-AA        | 49,834,115                        | 35,617,438                         | 9,817,321                          | 4,399,356             |           | 9,817,321      | 9,817,321              |                   | 6,846,305      | 6,846,305         |                  | 2,971,016     | 2,971,016        |                  |
| 9,4   | CD-AN        | 100,308                           | 78,563                             | 21,745                             |                       |           | 21,745         | 21,745                 |                   | 15,164         | 15,164            |                  | 6,581         | 6,581            |                  |
| 9,4   | CD-ID        | 0                                 | 0                                  | 0                                  |                       |           | 0              | 0                      |                   |                |                   | 0                |               | 0                |                  |
| 9,4   | CD-WA        | 2,141,153                         | 1,676,994                          | 464,159                            |                       |           | 464,159        | 464,159                | 464,159           |                | 464,159           |                  |               | 0                |                  |
|   | ED-AN        | 7,547,609                         | 7,547,609                          |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
|   | ED-ID        | 0                                 | 0                                  |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
|   | ED-WA        | 1,299,109                         | 1,299,109                          |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| 8,4   | GD-AA        | 200,141                           |                                    | 137,745                            | 62,396                |           | 137,745        | 137,745                |                   | 96,059         | 96,059            |                  | 41,686        | 41,686           |                  |
| 4   | GD-AN        | 0                                 |                                    | 0                                  |                       |           | 0              | 0                      |                   | 0              | 0                 |                  | 0             | 0                |                  |
|   | GD-OR        | 71,103                            |                                    |                                    | 71,103                |           |                |                        |                   |                |                   |                  |               |                  |                  |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> |              | <b>61,193,538</b>                 | <b>46,219,713</b>                  | <b>10,440,970</b>                  | <b>4,532,855</b>      |           | <b>464,159</b> | <b>9,976,811</b>       | <b>10,440,970</b> | <b>464,159</b> | <b>6,957,528</b>  | <b>7,421,687</b> | <b>0</b>      | <b>3,019,283</b> | <b>3,019,283</b> |
| <b>Gas Underground Storage</b>                          |              |                                   |                                    |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| 1   | GD-AN        | 0                                 |                                    | 0                                  |                       |           | 0              | 0                      |                   | 0              | 0                 |                  | 0             | 0                |                  |
| <b>Total Gas Underground Storage</b>                    |              | <b>0</b>                          |                                    | <b>0</b>                           |                       |           | <b>0</b>       | <b>0</b>               |                   | <b>0</b>       | <b>0</b>          |                  | <b>0</b>      | <b>0</b>         |                  |
| <b>General Plant - 390200, 396200</b>                   |              |                                   |                                    |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
| 7,4   | CD-AA        | 0                                 | 0                                  | 0                                  | 0                     |           | 0              | 0                      |                   | 0              | 0                 |                  | 0             | 0                |                  |
| 4   | ED-AN        | 422,431                           | 422,431                            |                                    |                       |           |                |                        |                   |                |                   |                  |               |                  |                  |
|   | GD-OR        | 0                                 |                                    |                                    | 0                     |           |                |                        |                   |                |                   |                  |               |                  |                  |
| <b>Total General Plant- 390200, 396200</b>              |              | <b>422,431</b>                    | <b>422,431</b>                     | <b>0</b>                           | <b>0</b>              |           | <b>0</b>       | <b>0</b>               |                   | <b>0</b>       | <b>0</b>          |                  | <b>0</b>      | <b>0</b>         |                  |
| <b>Total Amortization Expense</b>                       |              | <b>63,384,957</b>                 | <b>48,244,415</b>                  | <b>10,564,459</b>                  | <b>4,576,083</b>      |           | <b>503,816</b> | <b>10,060,643</b>      | <b>10,564,459</b> | <b>489,021</b> | <b>7,015,990</b>  | <b>7,505,011</b> | <b>14,795</b> | <b>3,044,653</b> | <b>3,059,448</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                 | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|--------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 71.472%  | 19.700%   | 8.828%    | 1 System Contract Demand       | 68.040%    | 31.960% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 68.824%   | 31.176%   | 4 Jurisdictional 4-Factor Rati | 69.737%    | 30.263% |
| 9 Elec/Gas North 4-Factor        | 78.323%  | 21.677%   | 0.000%    |                                |            |         |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED DEPRECIATION</b> | <b>G-ADEP-12A</b> |
| For Twelve Months Ended March 31, 2024    |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis                             | System Total                         | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |                      |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****    |                      |                      |                      |
|---------------------------------------|--------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                       |                                      |                                   |                                    |                                    | Direct                | Allocated            | Total                | Direct                 | Allocated            | Total                | Direct               | Allocated            | Total                |                      |
| <b>Electric Production</b>            |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Steam (ED-AN)                        | (80,815,560)                      | (80,815,560)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Steam (ED-ID)                        | (98,972,118)                      | (98,972,118)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Steam (ED-WA)                        | (194,391,083)                     | (194,391,083)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Hydro (ED-AN)                        | (200,262,758)                     | (200,262,758)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Other (ED-AN)                        | (177,489,780)                     | (177,489,780)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Electric Production</b>     | <b>(751,931,299)</b>              | <b>(751,931,299)</b>               |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Electric Transmission</b>          |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-AN                                | (254,681,601)                     | (254,681,601)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-ID                                | (10,801,336)                      | (10,801,336)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-WA                                | (17,111,328)                      | (17,111,328)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Electric Transmission</b>   | <b>(282,594,265)</b>              | <b>(282,594,265)</b>               |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Electric Distribution</b>          |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-AN                                | (557,287)                         | (557,287)                          |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-ID                                | (291,273,898)                     | (291,273,898)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-WA                                | (483,893,985)                     | (483,893,985)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Electric Distribution</b>   | <b>(775,725,170)</b>              | <b>(775,725,170)</b>               |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Gas Underground Storage</b>        |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 1                                     | GD-AN                                | (19,782,668)                      | (19,782,668)                       |                                    |                       | (19,782,668)         | (19,782,668)         |                        | (13,460,127)         | (13,460,127)         |                      | (6,322,541)          | (6,322,541)          |                      |
|                                       | GD-OR                                | (1,740,605)                       |                                    | (1,740,605)                        |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Gas Underground Storage</b> | <b>(21,523,273)</b>               | <b>(19,782,668)</b>                | <b>(1,740,605)</b>                 |                       | <b>(19,782,668)</b>  | <b>(19,782,668)</b>  |                        | <b>(13,460,127)</b>  | <b>(13,460,127)</b>  |                      | <b>(6,322,541)</b>   | <b>(6,322,541)</b>   |                      |
| <b>Gas Distribution</b>               |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 6                                     | GD-AN                                | (2,066,435)                       | (2,066,435)                        |                                    |                       | (2,066,435)          | (2,066,435)          |                        | (1,382,610)          | (1,382,610)          |                      | (683,825)            | (683,825)            |                      |
|                                       | GD-ID                                | (106,410,446)                     | (106,410,446)                      |                                    | (106,410,446)         | (106,410,446)        |                      |                        |                      |                      | (106,410,446)        |                      | (106,410,446)        |                      |
|                                       | GD-WA                                | (198,451,088)                     | (198,451,088)                      |                                    | (198,451,088)         | (198,451,088)        |                      | (198,451,088)          |                      | (198,451,088)        |                      |                      |                      |                      |
|                                       | GD-OR                                | (147,372,368)                     |                                    | (147,372,368)                      |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Gas Distribution</b>        | <b>(454,300,337)</b>              | <b>(306,927,969)</b>               | <b>(147,372,368)</b>               | <b>(304,861,534)</b>  | <b>(2,066,435)</b>   | <b>(306,927,969)</b> | <b>(198,451,088)</b>   | <b>(1,382,610)</b>   | <b>(199,833,698)</b> | <b>(106,410,446)</b> | <b>(683,825)</b>     | <b>(107,094,271)</b> |                      |
| <b>General Plant</b>                  |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-AN                                | (36,940,059)                      | (36,940,059)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-ID                                | (13,561,707)                      | (13,561,707)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-WA                                | (27,210,378)                      | (27,210,378)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 7,4                                   | CD-AA                                | (108,227,042)                     | (77,352,031)                       | (21,320,728)                       | (9,554,283)           | (21,320,728)         | (21,320,728)         |                        | (14,868,436)         | (14,868,436)         |                      | (6,452,292)          | (6,452,292)          |                      |
| 9,4                                   | CD-AN                                | (9,034,034)                       | (7,075,636)                        | (1,958,398)                        |                       | (1,958,398)          | (1,958,398)          |                        | (1,365,728)          | (1,365,728)          |                      | (592,670)            | (592,670)            |                      |
| 9                                     | CD-ID                                | (6,604,615)                       | (5,172,867)                        | (1,431,748)                        |                       | (1,431,748)          | (1,431,748)          |                        |                      |                      | (1,431,748)          |                      | (1,431,748)          |                      |
| 9                                     | CD-WA                                | (10,773,213)                      | (8,437,796)                        | (2,335,417)                        |                       | (2,335,417)          | (2,335,417)          | (2,335,417)            |                      | (2,335,417)          |                      |                      |                      |                      |
| 8,4                                   | GD-AA                                | (2,736,213)                       |                                    | (1,883,171)                        | (853,042)             | (1,883,171)          | (1,883,171)          |                        | (1,313,267)          | (1,313,267)          |                      | (569,904)            | (569,904)            |                      |
| 4                                     | GD-AN                                | (4,028,559)                       |                                    | (4,028,559)                        |                       | (4,028,559)          | (4,028,559)          |                        | (2,809,396)          | (2,809,396)          |                      | (1,219,163)          | (1,219,163)          |                      |
|                                       | GD-ID                                | (2,451,698)                       |                                    | (2,451,698)                        |                       | (2,451,698)          | (2,451,698)          |                        |                      |                      | (2,451,698)          |                      | (2,451,698)          |                      |
|                                       | GD-WA                                | (13,433,404)                      |                                    | (13,433,404)                       |                       | (13,433,404)         | (13,433,404)         | (13,433,404)           |                      | (13,433,404)         |                      |                      |                      |                      |
|                                       | GD-OR                                | (5,836,344)                       |                                    | (5,836,344)                        |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total General Plant</b>           | <b>(240,837,266)</b>              | <b>(175,750,474)</b>               | <b>(48,843,123)</b>                | <b>(16,243,669)</b>   | <b>(19,652,267)</b>  | <b>(29,190,856)</b>  | <b>(48,843,123)</b>    | <b>(15,768,821)</b>  | <b>(20,356,827)</b>  | <b>(36,125,648)</b>  | <b>(3,883,446)</b>   | <b>(8,834,029)</b>   | <b>(12,717,475)</b>  |
| <b>Total Accumulated Depreciation</b> |                                      | <b>(2,526,911,610)</b>            | <b>(1,986,001,208)</b>             | <b>(375,553,760)</b>               | <b>(165,356,642)</b>  | <b>(324,513,801)</b> | <b>(51,039,959)</b>  | <b>(375,553,760)</b>   | <b>(214,219,909)</b> | <b>(35,199,564)</b>  | <b>(249,419,473)</b> | <b>(110,293,892)</b> | <b>(15,840,395)</b>  | <b>(126,134,287)</b> |

| <b>Allocation Ratios:</b> |                                |          |           |           |                       |                               |  |  |            |         |  |  |  |
|---------------------------|--------------------------------|----------|-----------|-----------|-----------------------|-------------------------------|--|--|------------|---------|--|--|--|
| <b>Service -</b>          |                                | Electric | Gas-North | Gas-South | <b>Jurisdiction -</b> |                               |  |  | Washington | Idaho   |  |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 71.472%  | 19.700%   | 8.828%    | 1                     | System Contract Demand        |  |  | 68.040%    | 31.960% |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 68.824%   | 31.176%   | 4                     | Jurisdictional 4-Factor Ratio |  |  | 69.737%    | 30.263% |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 78.323%  | 21.677%   | 0.000%    | 6                     | Actual Therms Purchased       |  |  | 66.908%    | 33.092% |  |  |  |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED AMORTIZATION</b> | <b>G-AAMT-12A</b> |
| For Twelve Months Ended March 31, 2024    |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis  | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |                    |                     | ***** WASHINGTON ***** |                    |                     | ***** IDAHO *****   |                  |                     |                     |
|--|--------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|--------------------|---------------------|------------------------|--------------------|---------------------|---------------------|------------------|---------------------|---------------------|
|  |              |                                   |                                    |                                    | Direct                | Allocated          | Total               | Direct                 | Allocated          | Total               | Direct              | Allocated        | Total               |                     |
| <b>Production/Transmission</b>                         |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| Franchises (302000)                                    | ED-AN        | (16,340,554)                      | (16,340,554)                       |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| Misc Intangible Plt (303000)                           | ED-AN        | (3,016,168)                       | (3,016,168)                        |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total Production/Transmission</b>                   |              | <b>(19,356,722)</b>               | <b>(19,356,722)</b>                |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Distribution</b>                                    |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| Franchises (302000)                                    | ED-WA        | (475,859)                         | (475,859)                          |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| Misc Intangible Plt (303000)                           | ED-WA        | (70,537)                          | (70,537)                           |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total Distribution</b>                              |              | <b>(546,396)</b>                  | <b>(546,396)</b>                   |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>General Plant - 303000</b>                          |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 7,4  | CD-AA        | (5,346,914)                       | (3,821,546)                        | (1,053,342)                        | (472,026)             |                    | (1,053,342)         | (1,053,342)            |                    | (734,569)           | (734,569)           |                  | (318,773)           | (318,773)           |
| 9,4  | CD-AN        | (152,710)                         | (119,606)                          | (33,104)                           |                       |                    | (33,104)            | (33,104)               |                    | (23,086)            | (23,086)            |                  | (10,018)            | (10,018)            |
|  | GD-ID        | (171,145)                         |                                    | (171,145)                          |                       | (171,145)          |                     | (171,145)              |                    |                     |                     | (171,145)        |                     | (171,145)           |
|  | GD-WA        | (334,248)                         |                                    | (334,248)                          |                       | (334,248)          |                     | (334,248)              | (334,248)          |                     | (334,248)           |                  |                     |                     |
|  | GD-OR        | (133,956)                         |                                    |                                    | (133,956)             |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total General Plant - 303000</b>                    |              | <b>(6,138,973)</b>                | <b>(3,941,152)</b>                 | <b>(1,591,839)</b>                 | <b>(605,982)</b>      | <b>(505,393)</b>   | <b>(1,086,446)</b>  | <b>(1,591,839)</b>     | <b>(334,248)</b>   | <b>(757,655)</b>    | <b>(1,091,903)</b>  | <b>(171,145)</b> | <b>(328,791)</b>    | <b>(499,936)</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>      |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 7,4  | CD-AA        | (162,378,217)                     | (116,054,960)                      | (31,988,508)                       | (14,334,749)          |                    | (31,988,508)        | (31,988,508)           |                    | (22,307,825)        | (22,307,825)        |                  | (9,680,683)         | (9,680,683)         |
| 9,4  | CD-AN        | (438,071)                         | (343,106)                          | (94,965)                           |                       |                    | (94,965)            | (94,965)               |                    | (66,226)            | (66,226)            |                  | (28,739)            | (28,739)            |
| 9  | CD-ID        | 0                                 | 0                                  | 0                                  |                       | 0                  | 0                   | 0                      |                    | 0                   | 0                   | 0                | 0                   | 0                   |
| 9  | CD-WA        | (12,305,885)                      | (9,638,215)                        | (2,667,670)                        |                       | (2,667,670)        |                     | (2,667,670)            | (2,667,670)        |                     | (2,667,670)         |                  | 0                   | 0                   |
|  | ED-AN        | (14,947,710)                      | (14,947,710)                       |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
|  | ED-ID        | 0                                 | 0                                  |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
|  | ED-WA        | (3,004,594)                       | (3,004,594)                        |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 8,4  | GD-AA        | (290,659)                         |                                    | (200,043)                          | (90,616)              |                    | (222,179)           | (222,179)              |                    | (154,941)           | (154,941)           |                  | (67,238)            | (67,238)            |
| 4  | GD-AN        | 0                                 |                                    | 0                                  |                       |                    | 0                   | 0                      |                    | 0                   | 0                   |                  | 0                   | 0                   |
|  | GD-OR        | (65,401)                          |                                    |                                    | (65,401)              |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total Miscellaneous IT Intangible Plant - 3031X</b> |              | <b>(193,430,537)</b>              | <b>(143,988,585)</b>               | <b>(34,951,186)</b>                | <b>(14,490,766)</b>   | <b>(2,667,670)</b> | <b>(32,305,652)</b> | <b>(34,973,322)</b>    | <b>(2,667,670)</b> | <b>(22,528,992)</b> | <b>(25,196,662)</b> | <b>0</b>         | <b>(9,776,660)</b>  | <b>(9,776,660)</b>  |
| <b>Gas Underground Storage</b>                         |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 1  | GD-AN        | 0                                 |                                    | 0                                  |                       |                    | 0                   | 0                      |                    | 0                   | 0                   |                  | 0                   | 0                   |
| <b>Total Gas Underground Storage</b>                   |              | <b>0</b>                          |                                    | <b>0</b>                           |                       |                    | <b>0</b>            | <b>0</b>               |                    | <b>0</b>            | <b>0</b>            |                  | <b>0</b>            | <b>0</b>            |
| <b>General Plant - 390200, 396200</b>                  |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 7,4  | CD-AA        | 0                                 | 0                                  | 0                                  | 0                     |                    | 0                   | 0                      |                    | 0                   | 0                   |                  | 0                   | 0                   |
| 9  | CD-ID        | 0                                 | 0                                  | 0                                  |                       | 0                  | 0                   | 0                      |                    | 0                   | 0                   | 0                | 0                   | 0                   |
| 9  | CD-WA        | 0                                 | 0                                  | 0                                  |                       | 0                  | 0                   | 0                      | 0                  | 0                   | 0                   |                  | 0                   | 0                   |
| 4  | ED-AN        | (1,476,518)                       | (1,476,518)                        |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
|  | ED-WA        | 0                                 | 0                                  |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
|  | GD-WA        | 0                                 |                                    | 0                                  |                       | 0                  | 0                   | 0                      | 0                  | 0                   | 0                   |                  | 0                   | 0                   |
|  | GD-OR        | 0                                 |                                    |                                    | 0                     |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total General Plant - 390200, 396200</b>            |              | <b>(1,476,518)</b>                | <b>(1,476,518)</b>                 | <b>0</b>                           | <b>0</b>              | <b>0</b>           | <b>0</b>            | <b>0</b>               | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>         | <b>0</b>            | <b>0</b>            |
| <b>Total Accumulated Amortization</b>                  |              | <b>(220,949,146)</b>              | <b>(169,309,373)</b>               | <b>(36,543,025)</b>                | <b>(15,096,748)</b>   | <b>(3,173,063)</b> | <b>(33,392,098)</b> | <b>(36,565,161)</b>    | <b>(3,001,918)</b> | <b>(23,286,647)</b> | <b>(26,288,565)</b> | <b>(171,145)</b> | <b>(10,105,451)</b> | <b>(10,276,596)</b> |

|                           |                                |          |           |           |                       |                               |         |            |       |  |  |  |  |
|---------------------------|--------------------------------|----------|-----------|-----------|-----------------------|-------------------------------|---------|------------|-------|--|--|--|--|
| <b>Allocation Ratios:</b> |                                |          |           |           |                       |                               |         |            |       |  |  |  |  |
| <b>Service -</b>          |                                | Electric | Gas-North | Gas-South | <b>Jurisdiction -</b> |                               |         | Washington | Idaho |  |  |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 71.472%  | 19.700%   | 8.828%    | 1                     | System Contract Demand        | 68.040% | 31.960%    |       |  |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 68.824%   | 31.176%   | 4                     | Jurisdictional 4-Factor Ratio | 69.737% | 30.263%    |       |  |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 78.323%  | 21.677%   | 0.000%    |                       |                               |         |            |       |  |  |  |  |



|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS<br><b>COMMON GENERAL PLANT</b><br>For Twelve Months Ended March 31, 2024<br>Average of Monthly Averages Basis | Report ID:<br><b>C-GPL-12A</b> |
|---|--------------------------------|

AVISTA UTILITIES  
Gas-North Copy

| Ref/Basis | Account Description                 | Total              | ***** ELECTRIC ***** |                   |                    |                    | ***** GAS NORTH ***** |                  |                   |                   | ***** OREGON GAS ***** |                   |                   |
|-----------|-------------------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|-------------------|------------------------|-------------------|-------------------|
|           |                                     |                    | 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                     | 1,068,944          | 122,220              | 362,279           | 584,445            | 1,068,944          | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 3,071,017          | 0                    | 0                 | 0                  | 0                  | 3,071,017             | 0                | 0                 | 3,071,017         | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 845,517            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 845,517                | 0                 | 845,517           |
| 8         | GD-AA                               | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 7         | CD-AA                               | 12,090,405         | 0                    | 0                 | 8,641,254          | 8,641,254          | 0                     | 0                | 2,381,810         | 2,381,810         | 0                      | 1,067,341         | 1,067,341         |
| 9         | CD-WA / ID / AN                     | 2,327,290          | 689,010              | 342,443           | 791,326            | 1,822,779          | 190,705               | 94,782           | 219,024           | 504,511           | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>19,403,173</b>  | <b>811,230</b>       | <b>704,722</b>    | <b>10,017,025</b>  | <b>11,532,977</b>  | <b>3,261,722</b>      | <b>94,782</b>    | <b>2,600,834</b>  | <b>5,957,338</b>  | <b>845,517</b>         | <b>1,067,341</b>  | <b>1,912,858</b>  |
|           | 390XXX Structures & Improvements    |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 20,852,077         | 8,509,741            | 3,205,543         | 9,136,793          | 20,852,077         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 25,050,600         | 0                    | 0                 | 0                  | 0                  | 25,050,600            | 0                | 0                 | 25,050,600        | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 4,354,772          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 4,354,772              | 0                 | 4,354,772         |
| 8         | GD-AA                               | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 7         | CD-AA                               | 131,687,017        | 0                    | 0                 | 94,119,345         | 94,119,345         | 0                     | 0                | 25,942,342        | 25,942,342        | 0                      | 11,625,330        | 11,625,330        |
| 9         | CD-WA / ID / AN                     | 31,783,709         | 9,614,053            | 6,398,726         | 8,880,858          | 24,893,637         | 2,660,982             | 1,771,042        | 2,458,048         | 6,890,072         | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>213,728,175</b> | <b>18,123,794</b>    | <b>9,604,269</b>  | <b>112,136,996</b> | <b>139,865,059</b> | <b>27,711,582</b>     | <b>1,771,042</b> | <b>28,400,390</b> | <b>57,883,014</b> | <b>4,354,772</b>       | <b>11,625,330</b> | <b>15,980,102</b> |
|           | 391XXX Office Furniture & Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 3,833,860          | 1,456,946            | 7,798             | 2,369,116          | 3,833,860          | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 233,123            | 0                    | 0                 | 0                  | 0                  | 233,123               | 0                | 0                 | 233,123           | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 12,109             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 12,109                 | 0                 | 12,109            |
| 8         | GD-AA                               | 166,654            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 114,698           | 114,698           | 0                      | 51,956            | 51,956            |
| 7         | CD-AA                               | 70,612,778         | 0                    | 0                 | 50,468,365         | 50,468,365         | 0                     | 0                | 13,910,717        | 13,910,717        | 0                      | 6,233,696         | 6,233,696         |
| 9         | CD-WA / ID / AN                     | 3,357,350          | 2,393,993            | 7,739             | 227,811            | 2,629,543          | 662,611               | 2,142            | 63,054            | 727,807           | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>78,215,874</b>  | <b>3,850,939</b>     | <b>15,537</b>     | <b>53,065,292</b>  | <b>56,931,768</b>  | <b>895,734</b>        | <b>2,142</b>     | <b>14,088,469</b> | <b>14,986,345</b> | <b>12,109</b>          | <b>6,285,652</b>  | <b>6,297,761</b>  |
|           | 392XXX Transportation Equipment     |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 62,263,018         | 25,938,138           | 12,229,083        | 24,095,797         | 62,263,018         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 16,259,476         | 0                    | 0                 | 0                  | 0                  | 9,969,154             | 3,396,427        | 2,893,895         | 16,259,476        | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 4,813,517          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 4,813,517              | 0                 | 4,813,517         |
| 8         | GD-AA                               | 97,187             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 66,888            | 66,888            | 0                      | 30,299            | 30,299            |
| 7         | CD-AA                               | 7,567,101          | 0                    | 0                 | 5,408,358          | 5,408,358          | 0                     | 0                | 1,490,719         | 1,490,719         | 0                      | 668,024           | 668,024           |
| 9         | CD-WA / ID / AN                     | 7,302,220          | 1,590,179            | 804,528           | 3,324,538          | 5,719,245          | 440,130               | 222,678          | 920,167           | 1,582,975         | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>98,302,519</b>  | <b>27,528,317</b>    | <b>13,033,611</b> | <b>32,828,693</b>  | <b>73,390,621</b>  | <b>10,409,284</b>     | <b>3,619,105</b> | <b>5,371,669</b>  | <b>19,400,058</b> | <b>4,813,517</b>       | <b>698,323</b>    | <b>5,511,840</b>  |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS<br><b>COMMON GENERAL PLANT</b><br>For Twelve Months Ended March 31, 2024<br>Average of Monthly Averages Basis | Report ID:<br><b>C-GPL-12A</b> |
|---|--------------------------------|

AVISTA UTILITIES  
Gas-North Copy

| Ref/Basis | Account Description                    | Total             | ***** ELECTRIC ***** |                  |                   |                   | ***** GAS NORTH ***** |                |                  |                   | ***** OREGON GAS ***** |                  |                  |
|-----------|--|-------------------|----------------------|------------------|-------------------|-------------------|-----------------------|----------------|------------------|-------------------|------------------------|------------------|------------------|
|           |  |                   | Direct-WA            | Direct-ID        | Allocated         | Total             | Direct-WA             | Direct-ID      | Allocated        | Total             | Direct-OR              | Allocated        | Total            |
|           | 393000 Stores Equipment                |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 99        | ED-WA / ID / AN                        | 472,783           | 58,866               | 0                | 413,917           | 472,783           | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 99        | GD-WA / ID / AN                        | 222,353           | 0                    | 0                | 0                 | 0                 | 222,353               | 0              | 0                | 222,353           | 0                      | 0                | 0                |
| 99        | GD-OR / AS                             | 19,021            | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 19,021                 | 0                | 19,021           |
| 8         | GD-AA                                  | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 7         | CD-AA                                  | 12,523            | 0                    | 0                | 8,950             | 8,950             | 0                     | 0              | 2,467            | 2,467             | 0                      | 1,106            | 1,106            |
| 9         | CD-WA / ID / AN                        | 5,906,240         | 554,318              | 187,913          | 3,883,654         | 4,625,885         | 153,424               | 52,011         | 1,074,920        | 1,280,355         | 0                      | 0                | 0                |
|           | <b>TOTAL ACCOUNT</b>                   | <b>6,632,920</b>  | <b>613,184</b>       | <b>187,913</b>   | <b>4,306,521</b>  | <b>5,107,618</b>  | <b>375,777</b>        | <b>52,011</b>  | <b>1,077,387</b> | <b>1,505,175</b>  | <b>19,021</b>          | <b>1,106</b>     | <b>20,127</b>    |
|           | 394000 Tools, Shop, & Garage Equipment |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 99        | ED-WA / ID / AN                        | 8,755,934         | 1,624,892            | 523,366          | 6,607,676         | 8,755,934         | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 99        | GD-WA / ID / AN                        | 3,699,945         | 0                    | 0                | 0                 | 0                 | 2,767,324             | 516,842        | 415,779          | 3,699,945         | 0                      | 0                | 0                |
| 99        | GD-OR / AS                             | 1,181,620         | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 1,181,620              | 0                | 1,181,620        |
| 8         | GD-AA                                  | 5,810,286         | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 3,998,871        | 3,998,871         | 0                      | 1,811,415        | 1,811,415        |
| 7         | CD-AA                                  | 15,866,240        | 0                    | 0                | 11,339,919        | 11,339,919        | 0                     | 0              | 3,125,649        | 3,125,649         | 0                      | 1,400,672        | 1,400,672        |
| 9         | CD-WA / ID / AN                        | 2,015,942         | 22,840               | 758,211          | 797,875           | 1,578,926         | 6,322                 | 209,858        | 220,836          | 437,016           | 0                      | 0                | 0                |
|           | <b>TOTAL ACCOUNT</b>                   | <b>37,329,967</b> | <b>1,647,732</b>     | <b>1,281,577</b> | <b>18,745,470</b> | <b>21,674,779</b> | <b>2,773,646</b>      | <b>726,700</b> | <b>7,761,135</b> | <b>11,261,481</b> | <b>1,181,620</b>       | <b>3,212,087</b> | <b>4,393,707</b> |
|           | 394100 Electric Charging Stations      |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 99        | ED-WA / ID / AN                        | 116,787           | 0                    | 0                | 116,787           | 116,787           | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 99        | GD-WA / ID / AN                        | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 99        | GD-OR / AS                             | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 8         | GD-AA                                  | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 7         | CD-AA                                  | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 9         | CD-WA / ID / AN                        | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
|           | <b>TOTAL ACCOUNT</b>                   | <b>116,787</b>    | <b>0</b>             | <b>0</b>         | <b>116,787</b>    | <b>116,787</b>    | <b>0</b>              | <b>0</b>       | <b>0</b>         | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>0</b>         |
|           | 395000 Laboratory Equipment            |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 99        | ED-WA / ID / AN                        | 3,256,372         | 397,967              | 12,962           | 2,845,443         | 3,256,372         | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 99        | GD-WA / ID / AN                        | 204,059           | 0                    | 0                | 0                 | 0                 | 109,142               | 0              | 94,917           | 204,059           | 0                      | 0                | 0                |
| 99        | GD-OR / AS                             | 18,586            | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 18,586                 | 0                | 18,586           |
| 8         | GD-AA                                  | 232,522           | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 160,031          | 160,031           | 0                      | 72,491           | 72,491           |
| 7         | CD-AA                                  | 1,310,564         | 0                    | 0                | 936,686           | 936,686           | 0                     | 0              | 258,181          | 258,181           | 0                      | 115,697          | 115,697          |
| 9         | CD-WA / ID / AN                        | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
|           | <b>TOTAL ACCOUNT</b>                   | <b>5,022,103</b>  | <b>397,967</b>       | <b>12,962</b>    | <b>3,782,129</b>  | <b>4,193,058</b>  | <b>109,142</b>        | <b>0</b>       | <b>513,129</b>   | <b>622,271</b>    | <b>18,586</b>          | <b>188,188</b>   | <b>206,774</b>   |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS<br><b>COMMON GENERAL PLANT</b><br>For Twelve Months Ended March 31, 2024<br>Average of Monthly Averages Basis | Report ID:<br><b>C-GPL-12A</b> |
|---|--------------------------------|

AVISTA UTILITIES  
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| Ref/Basis | Account Description                    | Total              | ***** ELECTRIC ***** |                   |                    | ***** GAS NORTH ***** |                   |                  |                   | ***** OREGON GAS ***** |                   |                   |                   |
|-----------|--|--------------------|----------------------|-------------------|--------------------|-----------------------|-------------------|------------------|-------------------|------------------------|-------------------|-------------------|-------------------|
|           |  |                    | Direct-WA            | Direct-ID         | Allocated          | Total                 | Direct-WA         | Direct-ID        | Allocated         | Total                  | Direct-OR         | Allocated         | Total             |
|           | <b>396XXX Power Operated Equipment</b> |                    |                      |                   |                    |                       |                   |                  |                   |                        |                   |                   |                   |
| 99        | ED-WA / ID / AN                        | 25,924,489         | 12,678,787           | 7,658,259         | 5,587,443          | 25,924,489            | 0                 | 0                | 0                 | 0                      | 0                 | 0                 |                   |
| 99        | GD-WA / ID / AN                        | 4,254,463          | 0                    | 0                 | 0                  | 0                     | 2,620,246         | 813,628          | 820,589           | 4,254,463              | 0                 | 0                 |                   |
| 99        | GD-OR / AS                             | 43,834             | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 43,834            | 0                 |                   |
| 8         | GD-AA                                  | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                 | 0                 |                   |
| 7         | CD-AA                                  | 528,478            | 0                    | 0                 | 377,714            | 377,714               | 0                 | 0                | 104,110           | 104,110                | 0                 | 46,654            |                   |
| 9         | CD-WA / ID / AN                        | 1,370,795          | 253,829              | 324,495           | 495,310            | 1,073,634             | 70,255            | 89,814           | 137,092           | 297,161                | 0                 | 0                 |                   |
|           | <b>TOTAL ACCOUNT</b>                   | <b>32,122,059</b>  | <b>12,932,616</b>    | <b>7,982,754</b>  | <b>6,460,467</b>   | <b>27,375,837</b>     | <b>2,690,501</b>  | <b>903,442</b>   | <b>1,061,791</b>  | <b>4,655,734</b>       | <b>43,834</b>     | <b>46,654</b>     | <b>90,488</b>     |
|           | <b>397XXX Communication Equipment</b>  |                    |                      |                   |                    |                       |                   |                  |                   |                        |                   |                   |                   |
| 99        | ED-WA / ID / AN                        | 43,035,062         | 12,768,222           | 6,527,670         | 23,739,170         | 43,035,062            | 0                 | 0                | 0                 | 0                      | 0                 | 0                 |                   |
| 99        | GD-WA / ID / AN                        | 924,471            | 0                    | 0                 | 0                  | 0                     | 630,623           | 287,726          | 6,122             | 924,471                | 0                 | 0                 |                   |
| 99        | GD-OR / AS                             | 739,829            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 739,829           | 0                 |                   |
| 8         | GD-AA                                  | 243,298            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 167,447           | 167,447                | 0                 | 75,851            |                   |
| 7         | CD-AA                                  | 105,960,131        | 0                    | 0                 | 75,731,825         | 75,731,825            | 0                 | 0                | 20,874,146        | 20,874,146             | 0                 | 9,354,160         |                   |
| 9         | CD-WA / ID / AN                        | 19,337,777         | 10,494,497           | 2,129,300         | 2,521,936          | 15,145,733            | 2,904,672         | 589,349          | 698,023           | 4,192,044              | 0                 | 0                 |                   |
|           | <b>TOTAL ACCOUNT</b>                   | <b>170,240,568</b> | <b>23,262,719</b>    | <b>8,656,970</b>  | <b>101,992,931</b> | <b>133,912,620</b>    | <b>3,535,295</b>  | <b>877,075</b>   | <b>21,745,738</b> | <b>26,158,108</b>      | <b>739,829</b>    | <b>9,430,011</b>  | <b>10,169,840</b> |
|           | <b>398000 Miscellaneous Equipment</b>  |                    |                      |                   |                    |                       |                   |                  |                   |                        |                   |                   |                   |
| 99        | ED-WA / ID / AN                        | 282,783            | 0                    | 6,846             | 275,937            | 282,783               | 0                 | 0                | 0                 | 0                      | 0                 | 0                 |                   |
| 99        | GD-WA / ID / AN                        | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                 | 0                 |                   |
| 99        | GD-OR / AS                             | 9,092              | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 9,092             | 0                 |                   |
| 8         | GD-AA                                  | 889                | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 612               | 612                    | 0                 | 277               |                   |
| 7         | CD-AA                                  | 849,390            | 0                    | 0                 | 607,076            | 607,076               | 0                 | 0                | 167,330           | 167,330                | 0                 | 74,984            |                   |
| 9         | CD-WA / ID / AN                        | 15,125             | 0                    | 5,015             | 6,831              | 11,846                | 0                 | 1,388            | 1,891             | 3,279                  | 0                 | 0                 |                   |
|           | <b>TOTAL ACCOUNT</b>                   | <b>1,157,279</b>   | <b>0</b>             | <b>11,861</b>     | <b>889,844</b>     | <b>901,705</b>        | <b>0</b>          | <b>1,388</b>     | <b>169,833</b>    | <b>171,221</b>         | <b>9,092</b>      | <b>75,261</b>     | <b>84,353</b>     |
|           | <b>TOTAL GENERAL PLANT</b>             | <b>662,271,424</b> | <b>89,168,498</b>    | <b>41,492,176</b> | <b>344,342,155</b> | <b>475,002,829</b>    | <b>51,762,683</b> | <b>8,047,687</b> | <b>82,790,375</b> | <b>142,600,745</b>     | <b>12,037,897</b> | <b>32,629,953</b> | <b>44,667,850</b> |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.472% | 19.700% | 8.828%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 68.824% | 31.176% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.323% | 21.677% | 0.000%  |
| G-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

RESULTS OF OPERATIONS  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended March 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**C-IPL-12A**

AVISTA UTILITIES  
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\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

| Ref/Basis | Account | Description                                     | Total              | Direct-WA        | Direct-ID | Allocated          | Total              | Direct-WA        | Direct-ID      | Allocated         | Total             | Direct-OR      | Allocated         | Total             |
|-----------|---------|---|--------------------|------------------|-----------|--------------------|--------------------|------------------|----------------|-------------------|-------------------|----------------|-------------------|-------------------|
|           | 303000  | Intangible Plant                                |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 12,150,827         | 319,716          | 0         | 11,831,111         | 12,150,827         | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 1,794,111          | 0                | 0         | 0                  | 0                  | 1,022,594        | 771,517        | 0                 | 1,794,111         | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 425,951            | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 425,951        | 0                 | 425,951           |
| 8         |         | GD-AA   | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |         | CD-AA   | 6,222,493          | 0                | 0         | 4,447,340          | 4,447,340          | 0                | 0              | 1,225,831         | 1,225,831         | 0              | 549,322           | 549,322           |
| 9         |         | CD-WA / ID / AN                                 | 194,058            | 0                | 0         | 151,990            | 151,990            | 0                | 0              | 42,068            | 42,068            | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>20,787,440</b>  | <b>319,716</b>   | <b>0</b>  | <b>16,430,441</b>  | <b>16,750,157</b>  | <b>1,022,594</b> | <b>771,517</b> | <b>1,267,899</b>  | <b>3,062,010</b>  | <b>425,951</b> | <b>549,322</b>    | <b>975,273</b>    |
|           | 303100  | Misc Intangible Plant--Mainframe Software       |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 28,245,158         | 4,685,411        | 0         | 23,559,747         | 28,245,158         | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 354,461            | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 354,461        | 0                 | 354,461           |
| 8         |         | GD-AA   | 409,187            | 0                | 0         | 0                  | 0                  | 0                | 0              | 281,619           | 281,619           | 0              | 127,568           | 127,568           |
| 7         |         | CD-AA   | 118,325,435        | 0                | 0         | 84,569,555         | 84,569,555         | 0                | 0              | 23,310,111        | 23,310,111        | 0              | 10,445,769        | 10,445,769        |
| 9         |         | CD-WA / ID / AN                                 | 1,161,239          | 472,881          | 0         | 436,625            | 909,506            | 130,884          | 0              | 120,849           | 251,733           | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>148,495,480</b> | <b>5,158,292</b> | <b>0</b>  | <b>108,565,927</b> | <b>113,724,219</b> | <b>130,884</b>   | <b>0</b>       | <b>23,712,579</b> | <b>23,843,463</b> | <b>354,461</b> | <b>10,573,337</b> | <b>10,927,798</b> |
|           | 30310X  | Misc Intangible Plant--Term On-Premise Software |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 4,755,740          | 0                | 0         | 4,755,740          | 4,755,740          | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |         | GD-AA   | 597,780            | 0                | 0         | 0                  | 0                  | 0                | 0              | 411,416           | 411,416           | 0              | 186,364           | 186,364           |
| 7         |         | CD-AA   | 30,803,316         | 0                | 0         | 22,015,746         | 22,015,746         | 0                | 0              | 6,068,253         | 6,068,253         | 0              | 2,719,317         | 2,719,317         |
| 9         |         | CD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>36,156,836</b>  | <b>0</b>         | <b>0</b>  | <b>26,771,486</b>  | <b>26,771,486</b>  | <b>0</b>         | <b>0</b>       | <b>6,479,669</b>  | <b>6,479,669</b>  | <b>0</b>       | <b>2,905,681</b>  | <b>2,905,681</b>  |
|           | 303110  | Misc Intangible Plant--PC Software              |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 7,813,329          | 0                | 0         | 7,813,329          | 7,813,329          | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |         | GD-AA   | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |         | CD-AA   | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |         | CD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>7,813,329</b>   | <b>0</b>         | <b>0</b>  | <b>7,813,329</b>   | <b>7,813,329</b>   | <b>0</b>         | <b>0</b>       | <b>0</b>          | <b>0</b>          | <b>0</b>       | <b>0</b>          | <b>0</b>          |
|           | 303115  | Misc Intangible Plant--PC Software              |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |         | GD-AA   | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |         | CD-AA   | 98,160,456         | 0                | 0         | 70,157,241         | 70,157,241         | 0                | 0              | 19,337,610        | 19,337,610        | 0              | 8,665,605         | 8,665,605         |
| 8         |         | CD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>98,160,456</b>  | <b>0</b>         | <b>0</b>  | <b>70,157,241</b>  | <b>70,157,241</b>  | <b>0</b>         | <b>0</b>       | <b>19,337,610</b> | <b>19,337,610</b> | <b>0</b>       | <b>8,665,605</b>  | <b>8,665,605</b>  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>COMMON INTANGIBLE PLANT</b>         | <b>C-IPL-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES  
Gas-North Copy

| Ref/Basis | Account | Description                               | Total              | ***** ELECTRIC ***** |           |                    | ***** GAS NORTH ***** |                  |                | ***** OREGON GAS***** |                   |                |                   |                   |
|-----------|---------|---|--------------------|----------------------|-----------|--------------------|-----------------------|------------------|----------------|-----------------------|-------------------|----------------|-------------------|-------------------|
|           |         |   |                    | Direct-WA            | Direct-ID | Allocated          | Total                 | Direct-WA        | Direct-ID      | Allocated             | Total             | Direct-OR      | Allocated         | Total             |
|           | 303120  | Misc Intangible Plant--Software 12.5 YR   |                    |                      |           |                    |                       |                  |                |                       |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              |                   |                   |
| 99        |         | GD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              |                   |                   |
| 99        |         | GD-OR / AS                                | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              |                   |                   |
| 8         |         | GD-AA                                     | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              |                   |                   |
| 7         |         | CD-AA                                     | 29,192,891         | 0                    | 0         | 20,864,743         | 20,864,743            | 0                | 0              | 5,751,000             | 5,751,000         | 0              | 2,577,148         | 2,577,148         |
| 8         |         | CD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
|           |         | TOTAL ACCOUNT                             | 29,192,891         | 0                    | 0         | 20,864,743         | 20,864,743            | 0                | 0              | 5,751,000             | 5,751,000         | 0              | 2,577,148         | 2,577,148         |
|           | 303121  | Misc Intangible Plant--AMI Software       |                    |                      |           |                    |                       |                  |                |                       |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 1,779,527          | 1,779,527            | 0         | 0                  | 1,779,527             | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
| 99        |         | GD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
| 99        |         | GD-OR / AS                                | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
| 8         |         | GD-AA                                     | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
| 7         |         | CD-AA                                     | 83,245             | 0                    | 0         | 59,497             | 59,497                | 0                | 0              | 16,399                | 16,399            | 0              | 7,349             | 7,349             |
| 9         |         | CD-WA / ID / AN                           | 12,969,662         | 10,158,099           | 0         | 0                  | 10,158,099            | 2,811,563        | 0              | 0                     | 2,811,563         | 0              | 0                 | 0                 |
|           |         | TOTAL ACCOUNT                             | 14,832,434         | 11,937,626           | 0         | 59,497             | 11,997,123            | 2,811,563        | 0              | 16,399                | 2,827,962         | 0              | 7,349             | 7,349             |
|           | 30313X  | Misc Intangible Plant--Term SAAS Software |                    |                      |           |                    |                       |                  |                |                       |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 400,443            | 0                    | 0         | 400,443            | 400,443               | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
| 99        |         | GD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
| 99        |         | GD-OR / AS                                | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
| 8         |         | GD-AA                                     | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
| 7         |         | CD-AA                                     | 18,932,579         | 0                    | 0         | 13,531,493         | 13,531,493            | 0                | 0              | 3,729,718             | 3,729,718         | 0              | 1,671,368         | 1,671,368         |
| 9         |         | CD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                     | 0                 | 0              | 0                 |                   |
|           |         | TOTAL ACCOUNT                             | 19,333,022         | 0                    | 0         | 13,931,936         | 13,931,936            | 0                | 0              | 3,729,718             | 3,729,718         | 0              | 1,671,368         | 1,671,368         |
|           |         | <b>TOTAL</b>                              | <b>374,771,888</b> | <b>17,415,634</b>    | <b>0</b>  | <b>264,594,600</b> | <b>282,010,234</b>    | <b>3,965,041</b> | <b>771,517</b> | <b>60,294,874</b>     | <b>65,031,432</b> | <b>780,412</b> | <b>26,949,810</b> | <b>27,730,222</b> |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.472% | 19.700% | 8.828%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 68.824% | 31.176% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.323% | 21.677% | 0.000%  |
| G-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>COMMON ACCUMULATED DEFERRED FIT</b> | <b>C-DTX-12A</b> |
| For Twelve Months Ended March 31, 2024 |                  |
| Average of Monthly Averages Basis      |                  |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description                   | Total        | Electric     | Gas North    | Oregon Gas  |
|-----------|---------------------------------------|--------------|--------------|--------------|-------------|
|           | ADFIT - Common Plant (For Report APL) |              |              |              |             |
| 7         | 282900 CD-AA                          | (67,634,344) | (48,339,618) | (13,323,966) | (5,970,760) |
| 8         | 282900 GD-AA                          | 0            | 0            | 0            | 0           |
| 9         | 282900 CD-WA / ID / AN                | (829,329)    | (649,547)    | (179,782)    | 0           |
| 7         | 282919 CD-AA                          | (6,618,771)  | (4,730,568)  | (1,303,898)  | (584,305)   |
| 7         | 283750 CD-AA                          | 4,304        | 3,076        | 848          | 380         |
|           | Total                                 | (75,078,140) | (53,716,657) | (14,806,798) | (6,554,685) |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.472% | 19.700% | 8.828%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 68.824% | 31.176% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.323% | 21.677% | 0.000%  |
| G-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended March 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description                               | ***** SYSTEM ***** |            |           |             | ***** ELECTRIC ***** |            | ***** GAS NORTH ***** |           | *GAS SOUTH* |
|-----------|---|--------------------|------------|-----------|-------------|----------------------|------------|-----------------------|-----------|-------------|
|           |   | Washington         | Idaho      | Oregon    | Total       | Washington           | Idaho      | Washington            | Idaho     | Oregon      |
| 1         | 151120 Fuel Stock Coal-Colstrip                   | 0                  | 0          | 0         | 0           | 0                    | 0          | 0                     | 0         | 0           |
| 1         | 151210 Fuel Stock Hog Ffuel-KFGS                  | 0                  | 0          | 0         | 0           | 0                    | 0          | 0                     | 0         | 0           |
| 7/4       | 154100 Plant Materials & Oper Supplies            | 0                  | 0          | 6,454,340 | 6,454,340   | 0                    | 0          | 0                     | 0         | 6,454,340   |
| 1         | 154300 Plant Materials & Oper Supplies - CS2      | 0                  | 0          | 0         | 0           | 0                    | 0          | 0                     | 0         | 0           |
| 1         | 154400 Plant Materials & Oper Supplies - Colstrip | 0                  | 0          | 0         | 0           | 0                    | 0          | 0                     | 0         | 0           |
| 7/4       | 154500 Supply Chain Receiving Inventory           | 0                  | 0          | 679       | 679         | 0                    | 0          | 0                     | 0         | 679         |
| 7/4       | 154550 Supply Chain Average Cost Variance         | 0                  | 0          | (42)      | (42)        | 0                    | 0          | 0                     | 0         | (42)        |
| 7/4       | 154560 Supply Chain Invoice Price Variance        | 0                  | 0          | 83        | 83          | 0                    | 0          | 0                     | 0         | 83          |
| 99        | 163998 Common Working Capital                     | 0                  | 0          | 0         | 0           | 0                    | 0          | 0                     | 0         | 0           |
| 99        | 163999 Investor-Supplied Working Capital          | 116,685,925        | 52,255,225 | 0         | 168,941,150 | 96,720,160           | 43,768,382 | 19,965,765            | 8,486,843 | 0           |
| TOTAL     |   | 116,685,925        | 52,255,225 | 6,455,060 | 175,396,210 | 96,720,160           | 43,768,382 | 19,965,765            | 8,486,843 | 6,455,060   |

|                    |   |          |           |           |                |           |            |
|--------------------|---|----------|-----------|-----------|----------------|-----------|------------|
| ALLOCATION RATIOS: |   | Electric | Gas-North | Gas-South | Idaho          | Idaho Gas | Oregon Gas |
| 7/4                | Jur Rollup/Jurisdictional 4-Factor Ratios | 71.472%  | 19.700%   | 8.828%    | Idaho Electric | 30.263%   | 100.000%   |
| 99                 | Not Allocated                             |          |           |           | 31.297%        |           |            |