

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

AVISTA UTILITIES

| Ref/Basis | Account Description                  | System        | Washington    | Idaho         |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS     | Electric Net Operating Income (Loss) | 216,214,132   | 147,553,200   | 68,660,932    |
|           | Adjustments                          |               |               |               |
|           | Adjusted Net Operating Income (Loss) | 216,214,132   | 147,553,200   | 68,660,932    |
| E-APL     | Electric Net Rate Base               | 3,241,905,688 | 2,174,845,179 | 1,067,060,509 |
|           | <b>RATE OF RETURN</b>                | <b>6.669%</b> | <b>6.785%</b> | <b>6.435%</b> |

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**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

| Basis | Ref   | Description                                      | Based on Data from:        | System                 | Washington            | Idaho                 |
|-------|-------|--|----------------------------|------------------------|-----------------------|-----------------------|
| 1     | Input | Production/Transmission Ratio                    | 01-01-2023 thru 12-31-2023 | 100.000%               | 64.480%               | 35.520%               |
| 2     | Input | Number of Customers - AMA<br>Percent             | 02-01-2023 thru 01-31-2024 | 411,617<br>100.000%    | 267,683<br>65.032%    | 143,934<br>34.968%    |
| 3     | E-OPS | Direct Distribution Operating Expense<br>Percent | 02-01-2023 thru 01-31-2024 | 44,915,325<br>100.000% | 31,053,189<br>69.137% | 13,862,136<br>30.863% |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2023 thru 12-31-2023 |                        |                       |                       |
|       |       | Direct O & M Accts 500 - 598                     |                            | 45,392,946             | 30,552,284            | 14,840,662            |
|       |       | Direct O & M Accts 901 - 935                     |                            | 12,172,804             | 9,166,506             | 3,006,298             |
|       |       | Total  |                            | 57,565,750             | 39,718,790            | 17,846,960            |
|       |       | Percentage                                       |                            | 100.000%               | 68.997%               | 31.003%               |
|       |       | Direct Labor Accts 500 - 598                     |                            | 12,305,000             | 9,030,113             | 3,274,887             |
|       |       | Direct Labor Accts 901 - 935                     |                            | 6,020,416              | 4,131,650             | 1,888,766             |
|       |       | Total  |                            | 18,325,416             | 13,161,763            | 5,163,653             |
|       |       | Percentage                                       |                            | 100.000%               | 71.822%               | 28.178%               |
|       |       | Number of Customers                              |                            | 416,479                | 270,433               | 146,046               |
|       |       | Percentage                                       |                            | 100.000%               | 64.933%               | 35.067%               |
|       |       | Net Direct Plant                                 |                            | 1,661,390,549          | 1,147,322,459         | 514,068,090           |
|       |       | Percentage                                       |                            | 100.000%               | 69.058%               | 30.942%               |
| 4     |       | Total Percentages<br>Percent                     |                            | 400.000%               | 274.811%              | 125.189%              |
|       |       |  |                            | 100.000%               | 68.703%               | 31.297%               |

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

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

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System        | Washington    | Idaho       |             |
|-------|-----|---|----------------------------|---------------|---------------|-------------|-------------|
|       |     |   | 01-01-2023 thru 12-31-2023 | Total         | Electric      | Gas North   | Oregon Gas  |
| Input |     | Elec/Gas North/Oregon 4-Factor              |                            | 103,233,265   | 88,025,167    | 10,503,123  | 4,704,975   |
|       |     | Direct O & M Accts 500 - 894                |                            | 71,769,262    | 48,332,811    | 15,977,494  | 7,458,957   |
|       |     | Direct O & M Accts 901 - 935                |                            | 4,933,444     | 3,459,404     | 1,474,040   | 0           |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 0             | 0             | 0           | 0           |
|       |     | Adjustments                                 |                            |               |               |             |             |
|       |     | Total                                       |                            | 179,935,971   | 139,817,382   | 27,954,657  | 12,163,932  |
|       |     | Percentage                                  |                            | 100.000%      | 77.704%       | 15.536%     | 6.760%      |
|       |     | Direct Labor Accts 500 - 894                |                            | 70,184,488    | 53,395,893    | 12,110,497  | 4,678,098   |
|       |     | Direct Labor Accts 901 - 935                |                            | 28,452,521    | 21,720,191    | 3,145,895   | 3,586,435   |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 5,320,240     | 3,750,140     | 1,570,100   | 0           |
|       |     | Total                                       |                            | 103,957,249   | 78,866,224    | 16,826,492  | 8,264,533   |
|       |     | Percentage                                  |                            | 100.000%      | 75.864%       | 16.186%     | 7.950%      |
|       |     | Number of Customers at                      |                            | 788,366       | 410,798       | 270,130     | 107,438     |
|       |     | Percentage                                  |                            | 100.000%      | 52.107%       | 34.265%     | 13.628%     |
|       |     | Net Direct Plant                            |                            | 4,431,484,674 | 3,313,443,980 | 746,529,039 | 371,511,655 |
|       |     | Percentage                                  |                            | 100.000%      | 74.771%       | 16.846%     | 8.383%      |
|       |     | Total Percentages                           |                            | 400.000%      | 280.446%      | 82.832%     | 36.721%     |
|       |     | Average (CD AA)                             |                            | 100.000%      | 70.112%       | 20.708%     | 9.180%      |

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

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

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System            | Washington    | Idaho             |                   |
|-------|-----|---|----------------------------|-------------------|---------------|-------------------|-------------------|
|       |     |   | 01-01-2023 thru 12-31-2023 | Total             | Electric      | Gas North         | Oregon Gas        |
| Input |     | Gas North/Oregon 4-Factor                   |                            |                   |               |                   |                   |
|       |     | Direct O & M Accts 500 - 894                |                            | 14,581,563        | 0             | 10,070,421        | 4,511,142         |
|       |     | Direct O & M Accts 901 - 935                |                            | 22,667,120        | 0             | 15,453,013        | 7,214,107         |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,474,040         | 0             | 1,474,040         | 0                 |
|       |     | <b>Total</b>                                |                            | <b>38,722,723</b> | <b>0</b>      | <b>26,997,474</b> | <b>11,725,249</b> |
|       |     | Percentage                                  |                            | 100.000%          | 0.000%        | 69.720%           | 30.280%           |
|       |     | Direct Labor Accts 500 - 894                |                            | 12,190,458        | 0             | 8,793,619         | 3,396,839         |
|       |     | Direct Labor Accts 901 - 935                |                            | 4,332,630         | 0             | 2,024,559         | 2,308,071         |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 1,570,100         | 0             | 1,570,100         | 0                 |
|       |     | <b>Total</b>                                |                            | <b>18,093,188</b> | <b>0</b>      | <b>12,388,278</b> | <b>5,704,910</b>  |
|       |     | Percentage                                  |                            | 100.000%          | 0.000%        | 68.469%           | 31.531%           |
|       |     | Number of Customers at                      |                            | 377,568           | 0             | 270,130           | 107,438           |
|       |     | Percentage                                  |                            | 100.000%          | 0.000%        | 71.545%           | 28.455%           |
|       |     | Net Direct Plant                            |                            | 1,102,026,774     | 0             | 731,821,367       | 370,205,407       |
|       |     | Percentage                                  |                            | 100.000%          | 0.000%        | 66.407%           | 33.593%           |
|       |     | <b>Total Percentages</b>                    |                            | <b>400.000%</b>   | <b>0.000%</b> | <b>276.141%</b>   | <b>123.859%</b>   |
| 8     |     | Average (GD AA)                             |                            | 100.000%          | 0.000%        | 69.035%           | 30.965%           |

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

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

AVISTA UTILITIES

| Basis | Ref   | Description                           | Based on Data from:        | System        | Washington    | Idaho       | Oregon Gas |
|-------|-------|---------------------------------------|----------------------------|---------------|---------------|-------------|------------|
|       | Input | Elec/Gas North 4-Factor               | 01-01-2023 thru 12-31-2023 | Total         | Electric      | Gas North   | Oregon Gas |
|       |       | Direct O & M Accts 500 - 894          |                            | 98,526,243    | 88,025,167    | 10,501,076  | 0          |
|       |       | Direct O & M Accts 901 - 935          |                            | 64,314,645    | 48,332,811    | 15,981,834  | 0          |
|       |       | Adjustments                           |                            | 0             | 0             | 0           | 0          |
|       |       | Total                                 |                            | 162,840,888   | 136,357,978   | 26,482,910  | 0          |
|       |       | Percentage                            |                            | 100.000%      | 83.737%       | 16.263%     | 0.000%     |
|       |       | Direct Labor Accts 500 - 894          |                            | 65,350,087    | 53,395,893    | 11,954,194  | 0          |
|       |       | Direct Labor Accts 901 - 935          |                            | 25,394,208    | 21,720,191    | 3,674,017   | 0          |
|       |       | Total                                 |                            | 90,744,295    | 75,116,084    | 15,628,211  | 0          |
|       |       | Percentage                            |                            | 100.000%      | 82.778%       | 17.222%     | 0.000%     |
|       |       | Number of Customers at                |                            | 680,928       | 410,798       | 270,130     | 0          |
|       |       | Percentage                            |                            | 100.000%      | 60.329%       | 39.671%     | 0.000%     |
|       |       | Net Direct Plant                      |                            | 4,005,453,112 | 3,273,631,745 | 731,821,367 | 0          |
|       |       | Percentage                            |                            | 100.000%      | 81.729%       | 18.271%     | 0.000%     |
|       |       | Total Percentages                     |                            | 400.000%      | 308.573%      | 91.427%     | 0.000%     |
| 9     |       | Average (CD AN/ID/WA)                 |                            | 100.000%      | 77.144%       | 22.856%     | 0.000%     |
| 10    | E-PLT | Net Electric Distribution Plant - AMA | 01-01-2023 thru 01-31-2024 | 1,565,247,715 | 1,076,278,594 | 488,969,121 |            |
|       |       | Percent                               |                            | 100.000%      | 68.761%       | 31.239%     |            |
| 11    |       | Book Depreciation                     | 02-01-2023 thru 01-31-2024 | 152,422,183   | 101,804,452   | 50,617,731  |            |
|       |       | Percent                               |                            | 100.000%      | 66.791%       | 33.209%     |            |

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

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

AVISTA UTILITIES

| Basis | Ref   | Description  | Based on Data from:        | System                    | Washington               | Idaho                    |
|-------|-------|--|----------------------------|---------------------------|--------------------------|--------------------------|
| 12    |       | Net Electric Plant (before ADFIT) - AMA<br>Percent | 01-01-2023 thru 01-31-2024 | 3,647,295,971<br>100.000% | 2,436,412,069<br>66.801% | 1,210,883,902<br>33.199% |
| 13    | E-PLT | Net Electric General Plant - AMA<br>Percent        | 01-01-2023 thru 01-31-2024 | 294,097,648<br>100.000%   | 203,209,796<br>69.096%   | 90,887,852<br>30.904%    |
| 14    |       | Net Allocated Schedule M's - AMA<br>Percent        | 02-01-2023 thru 01-31-2024 | -163,431,367<br>100.000%  | -109,697,058<br>67.121%  | -53,734,309<br>32.879%   |
| 99    | Input | Not Allocated                                      |                            | 0.000%                    | 0.000%                   | 0.000%                   |

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended January 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

|                                   |         |                                      | ***** SYSTEM ***** |             |               | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-----------------------------------|---------|--------------------------------------|--------------------|-------------|---------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| Ref/Basis                         | Account | Description                          | Direct             | Allocated   | Total         | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| REVENUE                           |         |                                      |                    |             |               |                        |             |             |                   |             |             |
| SALES OF ELECTRICITY:             |         |                                      |                    |             |               |                        |             |             |                   |             |             |
| 99                                | 440000  | Residential                          | 433,616,242        | 0           | 433,616,242   | 291,388,761            | 0           | 291,388,761 | 142,227,481       | 0           | 142,227,481 |
| 99                                | 442200  | Commercial - Firm & Int.             | 345,665,634        | 0           | 345,665,634   | 251,031,991            | 0           | 251,031,991 | 94,633,643        | 0           | 94,633,643  |
| 1                                 | 442300  | Industrial                           | 118,014,719        | 0           | 118,014,719   | 63,957,421             | 0           | 63,957,421  | 54,057,298        | 0           | 54,057,298  |
| 99                                | 444000  | Public Street & Highway Lighting     | 8,041,738          | 0           | 8,041,738     | 5,166,699              | 0           | 5,166,699   | 2,875,039         | 0           | 2,875,039   |
| 99                                | 448000  | Interdepartmental Revenue            | 1,615,477          | 0           | 1,615,477     | 1,359,637              | 0           | 1,359,637   | 255,840           | 0           | 255,840     |
| 99                                | 499XXX  | Unbilled Revenue                     | 10,538,512         | 0           | 10,538,512    | 6,460,781              | 0           | 6,460,781   | 4,077,731         | 0           | 4,077,731   |
| TOTAL SALES TO ULTIMATE CUSTOMERS |         |                                      | 917,492,322        | 0           | 917,492,322   | 619,365,290            | 0           | 619,365,290 | 298,127,032       | 0           | 298,127,032 |
| 1                                 | 447XXX  | Sales for Resale                     | 0                  | 266,416,781 | 266,416,781   | 0                      | 171,785,540 | 171,785,540 | 0                 | 94,631,241  | 94,631,241  |
| TOTAL SALES OF ELECTRICITY        |         |                                      | 917,492,322        | 266,416,781 | 1,183,909,103 | 619,365,290            | 171,785,540 | 791,150,830 | 298,127,032       | 94,631,241  | 392,758,273 |
| OTHER OPERATING REVENUE:          |         |                                      |                    |             |               |                        |             |             |                   |             |             |
| 99                                | 449100  | Provision for Rate Refund            | 0                  | 0           | 0             | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 2                                 | 449110  | Provision for Rate Refund-Tax Reform | 0                  | 0           | 0             | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                                | 451000  | Miscellaneous Service Revenue        | 131,560            | 0           | 131,560       | 46,110                 | 0           | 46,110      | 85,450            | 0           | 85,450      |
| 1                                 | 453000  | Sales of Water & Water Power         | 0                  | 704,914     | 704,914       | 0                      | 454,529     | 454,529     | 0                 | 250,385     | 250,385     |
| 1                                 | 454000  | Rent from Electric Property          | 7,402,532          | 204,726     | 7,607,258     | 4,155,957              | 132,007     | 4,287,964   | 3,246,575         | 72,719      | 3,319,294   |
| 1                                 | 454100  | Rent from Trnsmission Joint Use      | 49,046             | 0           | 49,046        | 18,751                 | 0           | 18,751      | 30,295            | 0           | 30,295      |
| 1                                 | 456XXX  | Other Electric Revenues              | 8,141,008          | 50,293,181  | 58,434,189    | 7,939,149              | 32,429,043  | 40,368,192  | 201,859           | 17,864,138  | 18,065,997  |
| TOTAL OTHER OPERATING REVENUE     |         |                                      | 15,724,146         | 51,202,821  | 66,926,967    | 12,159,967             | 33,015,579  | 45,175,546  | 3,564,179         | 18,187,242  | 21,751,421  |
| TOTAL ELECTRIC REVENUE            |         |                                      | 933,216,468        | 317,619,602 | 1,250,836,070 | 631,525,257            | 204,801,119 | 836,326,376 | 301,691,211       | 112,818,483 | 414,509,694 |





|                                  |         |                                       | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|----------------------------------|---------|---------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| Ref/Basis                        | Account | Description                           | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| OTHER POWER SUPPLY EXPENSE:      |         |                                       |                    |             |             |                        |             |             |                   |             |             |
| E-555                            | 555XXX  | Purchased Power                       | 10,584,338         | 237,736,536 | 248,320,874 | 0                      | 153,292,518 | 153,292,518 | 10,584,338        | 84,444,018  | 95,028,356  |
| 1                                | 556000  | System Control & Load Dispatching     | 0                  | 783,477     | 783,477     | 0                      | 505,186     | 505,186     | 0                 | 278,291     | 278,291     |
| E-557                            | 557XXX  | Other Expense                         | (11,275,220)       | 40,788,615  | 29,513,395  | (16,336,716)           | 26,300,499  | 9,963,783   | 5,061,496         | 14,488,116  | 19,549,612  |
| TOTAL OTHER POWER SUPPLY EXPENSE |         |                                       | (690,882)          | 279,308,628 | 278,617,746 | (16,336,716)           | 180,098,203 | 163,761,487 | 15,645,834        | 99,210,425  | 114,856,259 |
| TOTAL PRODUCTION OPERATING EXP   |         |                                       | 12,194,133         | 524,956,980 | 537,151,113 | (8,450,387)            | 338,492,261 | 330,041,874 | 20,644,520        | 186,464,719 | 207,109,239 |
| TRANSMISSION OPERATING EXPENSE:  |         |                                       |                    |             |             |                        |             |             |                   |             |             |
| OPERATION                        |         |                                       |                    |             |             |                        |             |             |                   |             |             |
| 1                                | 560000  | Supervision & Engineering             | 0                  | 2,142,059   | 2,142,059   | 0                      | 1,381,200   | 1,381,200   | 0                 | 760,859     | 760,859     |
| 1                                | 561000  | Load Dispatching                      | 0                  | 2,969,987   | 2,969,987   | 0                      | 1,915,048   | 1,915,048   | 0                 | 1,054,939   | 1,054,939   |
| 1                                | 562000  | Station Expense                       | 0                  | 399,682     | 399,682     | 0                      | 257,715     | 257,715     | 0                 | 141,967     | 141,967     |
| 1                                | 562100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                                | 563000  | Overhead Line Expense                 | 0                  | 335,259     | 335,259     | 0                      | 216,175     | 216,175     | 0                 | 119,084     | 119,084     |
| 1                                | 565XXX  | Transmission of Electricity by Others | 0                  | 19,093,856  | 19,093,856  | 0                      | 12,311,718  | 12,311,718  | 0                 | 6,782,138   | 6,782,138   |
| 1                                | 566000  | Miscellaneous Transmission Expense    | 0                  | 3,743,772   | 3,743,772   | 0                      | 2,413,984   | 2,413,984   | 0                 | 1,329,788   | 1,329,788   |
| 1                                | 567000  | Rent                                  | 0                  | 95,109      | 95,109      | 0                      | 61,326      | 61,326      | 0                 | 33,783      | 33,783      |
| MAINTENANCE                      |         |                                       |                    |             |             |                        |             |             |                   |             |             |
| 1                                | 568000  | Supervision & Engineering             | 1,461              | 364,668     | 366,129     | 0                      | 235,138     | 235,138     | 1,461             | 129,530     | 130,991     |
| 1                                | 569000  | Structures                            | 27,149             | 527,700     | 554,849     | 0                      | 340,261     | 340,261     | 27,149            | 187,439     | 214,588     |
| 1                                | 570000  | Station Equipment                     | 0                  | 1,097,959   | 1,097,959   | 0                      | 707,964     | 707,964     | 0                 | 389,995     | 389,995     |
| 1                                | 570100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                                | 571000  | Overhead Lines                        | 6,144              | 1,908,669   | 1,914,813   | 1,005                  | 1,230,710   | 1,231,715   | 5,139             | 677,959     | 683,098     |
| 1                                | 572000  | Underground Lines                     | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                                | 573000  | Service Miscellaneous                 | 4,385              | 68,950      | 73,335      | 4,415                  | 44,459      | 48,874      | (30)              | 24,491      | 24,461      |
| TOTAL TRANSMISSION OPERATING EXP |         |                                       | 39,139             | 32,747,670  | 32,786,809  | 5,420                  | 21,115,698  | 21,121,118  | 33,719            | 11,631,972  | 11,665,691  |

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended January 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis | Account      | Description  | Direct       | Allocated   | Total        | Direct       | Allocated   | Total        | Direct      | Allocated   | Total       |
|-----------|--------------|--|--------------|-------------|--------------|--------------|-------------|--------------|-------------|-------------|-------------|
| E-DEPX    |              | Depreciation Expense-Production                    | 15,654,002   | 31,857,711  | 47,511,713   | 11,260,213   | 20,541,852  | 31,802,065   | 4,393,789   | 11,315,859  | 15,709,648  |
| E-DEPX    |              | Depreciation Expense-Transmission                  | 788,582      | 20,607,526  | 21,396,108   | 522,269      | 13,287,733  | 13,810,002   | 266,313     | 7,319,793   | 7,586,106   |
| E-AMTX    |              | Amortization Expense-Franchises/Misc Intangibles   | 0            | 1,181,457   | 1,181,457    | 0            | 761,803     | 761,803      | 0           | 419,654     | 419,654     |
| 99        | 403027       | Colstrip Plant Adjustment-Depreciation             | (2,776,051)  | 0           | (2,776,051)  | (2,038,974)  | 0           | (2,038,974)  | (737,077)   | 0           | (737,077)   |
| 99        | 406100       | Amort of Acq Adj--Colstrip Common AFUDC            | 0            | 0           | 0            | 0            | 0           | 0            | 0           | 0           | 0           |
| 99        | 407303       | Deferral of Revenue for EIM Benefits in Power Supp | 0            | 0           | 0            | 0            | 0           | 0            | 0           | 0           | 0           |
| 1         | 407324       | Amortization of CDA CDR Fund                       | 0            | 200,000     | 200,000      | 0            | 128,960     | 128,960      | 0           | 71,040      | 71,040      |
| 99        | 407327       | Colstrip Reg. Asset Amortization                   | 1,949,664    | 0           | 1,949,664    | 1,076,325    | 0           | 1,076,325    | 873,339     | 0           | 873,339     |
| 1         | 407333       | Amortization of CDA Settlement Costs               | 0            | 32,719      | 32,719       | 0            | 21,097      | 21,097       | 0           | 11,622      | 11,622      |
| 1         | 407334       | Amortization of EIM Deferral                       | 145,650      | 0           | 145,650      | 0            | 0           | 0            | 145,650     | 0           | 145,650     |
| 99        | 407360       | Amortization of CS2 & COLSTRIP O&M                 | 1,012,554    | 0           | 1,012,554    | 0            | 0           | 0            | 1,012,554   | 0           | 1,012,554   |
| 1         | 407382       | Amortization of CDA Settlement - Allocated         | 0            | 884,085     | 884,085      | 0            | 570,058     | 570,058      | 0           | 314,027     | 314,027     |
| 99        | 407395       | Optional Renewable Power Revenue Offset            | 350,169      | 0           | 350,169      | 275,793      | 0           | 275,793      | 74,376      | 0           | 74,376      |
| 99        | 407405       | Amortization of Boulder Park Write Off - Idaho     | (112,280)    | 0           | (112,280)    | 0            | 0           | 0            | (112,280)   | 0           | (112,280)   |
| 99        | 407427       | Colstrip Regulatory Deferral                       | (2,930,046)  | 0           | (2,930,046)  | (1,474,013)  | 0           | (1,474,013)  | (1,456,033) | 0           | (1,456,033) |
| 99        | 407434       | EIM Deferred O&M                                   | (543,332)    | 0           | (543,332)    | 0            | 0           | 0            | (543,332)   | 0           | (543,332)   |
| 99        | 407450/40749 | Amortization of BPA Residential Exchange Credit    | (15,752,250) | 0           | (15,752,250) | (10,618,904) | 0           | (10,618,904) | (5,133,346) | 0           | (5,133,346) |
| 99        | 407451       | Deferral CEIP                                      | (1,111,368)  | 0           | (1,111,368)  | (1,111,368)  | 0           | (1,111,368)  | 0           | 0           | 0           |
| 99        | 407460       | Amortization of Deferred CS2 & COLSTRIP O&M        | (1,529,019)  | 0           | (1,529,019)  | 0            | 0           | 0            | (1,529,019) | 0           | (1,529,019) |
| 99        | 407494       | Amortization of Schedule 98 REC Rev                | 140,931      | 0           | 140,931      | 140,931      | 0           | 140,931      | 0           | 0           | 0           |
| 1         | 407495       | Optional Renew Solar Project Offset                | 0            | (8,415)     | (8,415)      | 0            | (5,426)     | (5,426)      | 0           | (2,989)     | (2,989)     |
| E-OTX     |              | Taxes Other Than FIT--Prod & Trans                 | 0            | 17,252,940  | 17,252,940   | 0            | 11,124,696  | 11,124,696   | 0           | 6,128,244   | 6,128,244   |
|           |              | TOTAL P/T DEPR/AMRT/NON-FIT TAXES                  | (4,712,794)  | 72,008,023  | 67,295,229   | (1,967,728)  | 46,430,773  | 44,463,045   | (2,745,066) | 25,577,250  | 22,832,184  |
|           |              | TOTAL PRODUCTION & TRANSMISSION EXPEN              | 7,520,478    | 629,712,673 | 637,233,151  | (10,412,695) | 406,038,732 | 395,626,037  | 17,933,173  | 223,673,941 | 241,607,114 |

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis | Account | Description                                      | Direct             | Allocated         | Total              | Direct             | Allocated        | Total              | Direct            | Allocated        | Total             |
|-----------|---------|--|--------------------|-------------------|--------------------|--------------------|------------------|--------------------|-------------------|------------------|-------------------|
|           |         | <b>DISTRIBUTION EXPENSES:</b>                    |                    |                   |                    |                    |                  |                    |                   |                  |                   |
|           |         | <b>OPERATION:</b>                                |                    |                   |                    |                    |                  |                    |                   |                  |                   |
| 3         | 580000  | Supervision & Engineering                        | 674,193            | 2,951,492         | 3,625,685          | 540,523            | 2,040,573        | 2,581,096          | 133,670           | 910,919          | 1,044,589         |
| 3         | 582000  | Station Expense                                  | 821,659            | 161,691           | 983,350            | 553,291            | 111,788          | 665,079            | 268,368           | 49,903           | 318,271           |
| 3         | 583000  | Overhead Line Expense                            | 1,948,140          | 1,182,256         | 3,130,396          | 1,241,717          | 817,376          | 2,059,093          | 706,423           | 364,880          | 1,071,303         |
| 3         | 584000  | Underground Line Expense                         | 2,546,248          | 0                 | 2,546,248          | 1,523,937          | 0                | 1,523,937          | 1,022,311         | 0                | 1,022,311         |
| 3         | 584100  | Energy Storage Equipment                         | 0                  | 0                 | 0                  | 0                  | 0                | 0                  | 0                 | 0                | 0                 |
| 3         | 585000  | Street Light & Signal System Operation Expense   | 7,087              | 0                 | 7,087              | 6,865              | 0                | 6,865              | 222               | 0                | 222               |
| 3         | 586000  | Meter Expense                                    | 2,099,498          | 29,606            | 2,129,104          | 1,764,208          | 20,469           | 1,784,677          | 335,290           | 9,137            | 344,427           |
| 3         | 587000  | Customer Installations Expense                   | 709,757            | 78,291            | 788,048            | 443,220            | 54,128           | 497,348            | 266,537           | 24,163           | 290,700           |
| 3         | 588000  | Miscellaneous Distribution Expense               | 5,286,710          | 4,062,492         | 9,349,202          | 4,039,692          | 2,808,685        | 6,848,377          | 1,247,018         | 1,253,807        | 2,500,825         |
| 3         | 589000  | Rent   | 0                  | 252,843           | 252,843            | 0                  | 174,808          | 174,808            | 0                 | 78,035           | 78,035            |
|           |         | <b>MAINTENANCE:</b>                              |                    |                   |                    |                    |                  |                    |                   |                  |                   |
| 3         | 590000  | Supervision & Engineering                        | 294,644            | 1,068,217         | 1,362,861          | 200,341            | 738,533          | 938,874            | 94,303            | 329,684          | 423,987           |
| 3         | 591000  | Structures                                       | 388,935            | 13,129            | 402,064            | 249,318            | 9,077            | 258,395            | 139,617           | 4,052            | 143,669           |
| 3         | 592000  | Station Equipment                                | 606,035            | 68,084            | 674,119            | 367,760            | 47,071           | 414,831            | 238,275           | 21,013           | 259,288           |
| 3         | 592200  | Energy Storage Equipment                         | 0                  | 0                 | 0                  | 0                  | 0                | 0                  | 0                 | 0                | 0                 |
| 3         | 593000  | Overhead Lines                                   | 27,806,614         | 474               | 27,807,088         | 18,788,789         | 328              | 18,789,117         | 9,017,825         | 146              | 9,017,971         |
| 3         | 594000  | Underground Lines                                | 858,647            | 0                 | 858,647            | 628,108            | 0                | 628,108            | 230,539           | 0                | 230,539           |
| 3         | 595000  | Line Transformers                                | 391,959            | 0                 | 391,959            | 318,960            | 0                | 318,960            | 72,999            | 0                | 72,999            |
| 3         | 596000  | Street Light & Signal System Maintenance Exp     | 91,783             | 0                 | 91,783             | 82,219             | 0                | 82,219             | 9,564             | 0                | 9,564             |
| 3         | 597000  | Meters   | 56,892             | 0                 | 56,892             | 50,343             | 0                | 50,343             | 6,549             | 0                | 6,549             |
| 3         | 598000  | Miscellaneous Distribution Expense               | 326,520            | 311,359           | 637,879            | 253,897            | 215,264          | 469,161            | 72,623            | 96,095           | 168,718           |
|           |         | <b>TOTAL DISTRIBUTION OPERATING EXP</b>          | <b>44,915,321</b>  | <b>10,179,934</b> | <b>55,095,255</b>  | <b>31,053,188</b>  | <b>7,038,100</b> | <b>38,091,288</b>  | <b>13,862,133</b> | <b>3,141,834</b> | <b>17,003,967</b> |
| E-DEPX    |         | Depreciation Expense-Distribution                | 60,471,623         | 86,652            | 60,558,275         | 40,052,911         | 59,909           | 40,112,820         | 20,418,712        | 26,743           | 20,445,455        |
| E-AMTX    |         | Amortization Expense-Franchises/Misc Intangibles | 115,971            | 0                 | 115,971            | 115,971            | 0                | 115,971            | 0                 | 0                | 0                 |
| E-OTX     |         | Taxes Other Than FIT--Distribution               | 55,387,509         | 0                 | 55,387,509         | 49,939,652         | 0                | 49,939,652         | 5,447,857         | 0                | 5,447,857         |
|           |         | <b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>       | <b>115,975,103</b> | <b>86,652</b>     | <b>116,061,755</b> | <b>90,108,534</b>  | <b>59,909</b>    | <b>90,168,443</b>  | <b>25,866,569</b> | <b>26,743</b>    | <b>25,893,312</b> |
|           |         | <b>TOTAL DISTRIBUTION EXPENSES</b>               | <b>160,890,424</b> | <b>10,266,586</b> | <b>171,157,010</b> | <b>121,161,722</b> | <b>7,098,009</b> | <b>128,259,731</b> | <b>39,728,702</b> | <b>3,168,577</b> | <b>42,897,279</b> |

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis                                     | Account | Description                            | Direct            | Allocated          | Total              | Direct            | Allocated         | Total             | Direct           | Allocated         | Total             |
|---|---------|--|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |  |                   |                    |                    |                   |                   |                   |                  |                   |                   |
| 2   | 901000  | Supervision                            | 0                 | 133,447            | 133,447            | 0                 | 86,783            | 86,783            | 0                | 46,664            | 46,664            |
| 2   | 902000  | Meter Reading Expenses                 | 532,803           | 129,298            | 662,101            | 362,410           | 84,085            | 446,495           | 170,393          | 45,213            | 215,606           |
| 2   | 903XXX  | Customer Records & Collection Expenses | 936,762           | 7,604,915          | 8,541,677          | 493,768           | 4,945,628         | 5,439,396         | 442,994          | 2,659,287         | 3,102,281         |
| 2   | 904000  | Uncollectible Accounts                 | 5,262,545         | 85,300             | 5,347,845          | 4,628,886         | 55,472            | 4,684,358         | 633,659          | 29,828            | 663,487           |
| 2   | 905000  | Misc Customer Accounts                 | 0                 | 279,535            | 279,535            | 0                 | 181,787           | 181,787           | 0                | 97,748            | 97,748            |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |  | <b>6,732,110</b>  | <b>8,232,495</b>   | <b>14,964,605</b>  | <b>5,485,064</b>  | <b>5,353,755</b>  | <b>10,838,819</b> | <b>1,247,046</b> | <b>2,878,740</b>  | <b>4,125,786</b>  |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |  |                   |                    |                    |                   |                   |                   |                  |                   |                   |
| E-908   | 908XXX  | Customer Assistance Expenses           | 32,566,168        | 250,837            | 32,817,005         | 26,258,395        | 163,124           | 26,421,519        | 6,307,773        | 87,713            | 6,395,486         |
| 2   | 909000  | Advertising                            | 136,325           | 717,334            | 853,659            | 118,942           | 466,497           | 585,439           | 17,383           | 250,837           | 268,220           |
| 2   | 910000  | Misc Customer Service & Info Exp       | 0                 | 106,234            | 106,234            | 0                 | 69,086            | 69,086            | 0                | 37,148            | 37,148            |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |  | <b>32,702,493</b> | <b>1,074,405</b>   | <b>33,776,898</b>  | <b>26,377,337</b> | <b>698,707</b>    | <b>27,076,044</b> | <b>6,325,156</b> | <b>375,698</b>    | <b>6,700,854</b>  |
| <b>SALES EXPENSES:</b>                        |         |  |                   |                    |                    |                   |                   |                   |                  |                   |                   |
| 2   | 912000  | Demonstrating & Selling Expenses       | 42,991            | 0                  | 42,991             | 42,991            | 0                 | 42,991            | 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>42,991</b>     | <b>0</b>           | <b>42,991</b>      | <b>42,991</b>     | <b>0</b>          | <b>42,991</b>     | <b>0</b>         | <b>0</b>          | <b>0</b>          |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |  |                   |                    |                    |                   |                   |                   |                  |                   |                   |
| 4   | 920000  | Salaries                               | 1,465,226         | 31,485,414         | 32,950,640         | 663,089           | 21,631,424        | 22,294,513        | 802,137          | 9,853,990         | 10,656,127        |
| 4   | 921000  | Office Supplies & Expenses             | 1,146             | 3,802,857          | 3,804,003          | 377               | 2,612,677         | 2,613,054         | 769              | 1,190,180         | 1,190,949         |
| 4   | 922000  | Admin Exp Transferred--Credit          | 0                 | (115,192)          | (115,192)          | 0                 | (79,140)          | (79,140)          | 0                | (36,052)          | (36,052)          |
| 4   | 923000  | Outside Services Employed              | 1,675,753         | 13,404,215         | 15,079,968         | 1,637,232         | 9,209,098         | 10,846,330        | 38,521           | 4,195,117         | 4,233,638         |
| 4   | 924000  | Property Insurance Premium             | 0                 | 2,821,627          | 2,821,627          | 0                 | 1,938,542         | 1,938,542         | 0                | 883,085           | 883,085           |
| 4   | 925XXX  | Injuries and Damages                   | 4,319,299         | 7,044,593          | 11,363,892         | 2,881,279         | 4,839,847         | 7,721,126         | 1,438,020        | 2,204,746         | 3,642,766         |
| 4   | 926XXX  | Employee Pensions and Benefits         | 3,455,676         | 25,172,652         | 28,628,328         | 2,511,949         | 17,294,367        | 19,806,316        | 943,727          | 7,878,285         | 8,822,012         |
| 4   | 927000  | Franchise Requirements                 | 1,200             | 0                  | 1,200              | 0                 | 0                 | 0                 | 1,200            | 0                 | 1,200             |
| 1   | 928000  | Regulatory Commission Expenses         | 3,766,522         | 4,659,721          | 8,426,243          | 2,946,908         | 3,004,588         | 5,951,496         | 819,614          | 1,655,133         | 2,474,747         |
| 4   | 930000  | Miscellaneous General Expenses         | 153,877           | 5,409,163          | 5,563,040          | 133,946           | 3,716,257         | 3,850,203         | 19,931           | 1,692,906         | 1,712,837         |
| 4   | 931000  | Rents                                  | 8,400             | 934,311            | 942,711            | 0                 | 641,900           | 641,900           | 8,400            | 292,411           | 300,811           |
| 4   | 935000  | Maintenance of General Plant           | 1,886,970         | 12,756,430         | 14,643,400         | 1,374,361         | 8,764,050         | 10,138,411        | 512,609          | 3,992,380         | 4,504,989         |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |  | <b>16,734,069</b> | <b>107,375,791</b> | <b>124,109,860</b> | <b>12,149,141</b> | <b>73,573,610</b> | <b>85,722,751</b> | <b>4,584,928</b> | <b>33,802,181</b> | <b>38,387,109</b> |

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended January 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**E-OPS-12A**

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis | Account | Description  | Direct             | Allocated          | Total                | Direct             | Allocated          | Total              | Direct             | Allocated          | Total              |
|-----------|---------|--|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| E-DEPX    |         | Depreciation Expense-General                       | 3,841,295          | 19,114,791         | 22,956,086           | 2,947,130          | 13,132,435         | 16,079,565         | 894,165            | 5,982,356          | 6,876,521          |
| E-AMTX    |         | Amortization Expense-General Plant - 303000        | 0                  | 298,353            | 298,353              | 0                  | 204,660            | 204,660            | 0                  | 93,693             | 93,693             |
| E-AMTX    |         | Amortization Expense-Miscellaneous IT Intangible   | 3,312,435          | 41,769,800         | 45,082,235           | 3,312,435          | 28,697,106         | 32,009,541         | 0                  | 13,072,694         | 13,072,694         |
| E-AMTX    |         | Amortization Expense-General Plant - 390200, 3962  | 0                  | 422,431            | 422,431              | 0                  | 290,223            | 290,223            | 0                  | 132,208            | 132,208            |
| 99        | 407229  | Idaho Earnings Test Amortization                   | (143,119)          | 0                  | (143,119)            | 0                  | 0                  | 0                  | (143,119)          | 0                  | (143,119)          |
| 99        | 407230  | Tax Reform Amortization                            | (27,689)           | 0                  | (27,689)             | 0                  | 0                  | 0                  | (27,689)           | 0                  | (27,689)           |
| 99        | 407306  | Regulatory Debit - AMI Amortization                | 2,280,858          | 0                  | 2,280,858            | 2,280,858          | 0                  | 2,280,858          | 0                  | 0                  | 0                  |
| 99        | 407307  | Regulatory Debit - Existing Meters Amortization    | 1,506,272          | 0                  | 1,506,272            | 1,506,272          | 0                  | 1,506,272          | 0                  | 0                  | 0                  |
| 99        | 407311  | Regulatory Debit - AFUDC Amortization              | 326,674            | 1,803,557          | 2,130,231            | 265,949            | 1,204,794          | 1,470,743          | 60,725             | 598,763            | 659,488            |
| 99        | 407314  | Regulatory Debit - FISERVE Amortization            | 77,798             | 0                  | 77,798               | 0                  | 0                  | 0                  | 77,798             | 0                  | 77,798             |
| 99        | 407332  | Existing Meters Excess Deprec. Deferral            | 0                  | 0                  | 0                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407337  | Regulatory Debit - Depreciation Deferral           | 178,519            | 0                  | 178,519              | 55,524             | 0                  | 55,524             | 122,995            | 0                  | 122,995            |
| 99        | 407344  | Regulatory Credit - Amort - WF Resiliency          | 6,424,033          | 0                  | 6,424,033            | 5,568,108          | 0                  | 5,568,108          | 855,925            | 0                  | 855,925            |
| 99        | 407347  | Regulatory Credit - Deferral - COVID-19            | (108,899)          | 0                  | (108,899)            | 0                  | 0                  | 0                  | (108,899)          | 0                  | (108,899)          |
| 99        | 407357  | AMORT OF INTERVENOR FUND DEFER                     | 58,055             | 0                  | 58,055               | 58,055             | 0                  | 58,055             | 0                  | 0                  | 0                  |
| 99        | 407359  | Insurance Balance Acct O&M - Amort                 | 19,861             | 0                  | 19,861               | 19,861             | 0                  | 19,861             | 0                  | 0                  | 0                  |
| 99        | 407372  | Amortization-Colstrip Community Fund               | 750,000            | 0                  | 750,000              | 750,000            | 0                  | 750,000            | 0                  | 0                  | 0                  |
| 99        | 407419  | Regulatory Credit - Amortization AFUDC Equity Tax  | 0                  | 0                  | 0                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407436  | Regulatory Credit - AMI                            | 0                  | 0                  | 0                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407437  | Depreciation Deferral                              | (424,336)          | 0                  | (424,336)            | 0                  | 0                  | 0                  | (424,336)          | 0                  | (424,336)          |
| 99        | 407442  | Regulatory Credit - Wild Fire Resiliency Deprec    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407443  | Regulatory Credit - Reg. Fees Deferral             | (1,343,550)        | 0                  | (1,343,550)          | (1,343,550)        | 0                  | (1,343,550)        | 0                  | 0                  | 0                  |
| 99        | 407444  | Regulatory Credit - Wild Fire Resiliency           | 0                  | 0                  | 0                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407447  | Regulatory Credit - COVID-19 Deferral              | (2,344,990)        | 0                  | (2,344,990)          | (2,344,990)        | 0                  | (2,344,990)        | 0                  | 0                  | 0                  |
| 99        | 407452  | Regulatory Credit - Intervenor Funding             | (111,712)          | 0                  | (111,712)            | (111,712)          | 0                  | (111,712)          | 0                  | 0                  | 0                  |
| 99        | 407453  | Regulatory Credit - Wildfire Balancing Account O&M | (10,321,227)       | 0                  | (10,321,227)         | (7,594,151)        | 0                  | (7,594,151)        | (2,727,076)        | 0                  | (2,727,076)        |
| 99        | 407454  | Regulatory Credit - Pension Settlement Deferral    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407459  | Regulatory Credit - Insurance Balancing            | (1,144,046)        | 0                  | (1,144,046)          | (759,126)          | 0                  | (759,126)          | (384,920)          | 0                  | (384,920)          |
| 99        | 407493  | Amortization-Remand Residual Balance               | (127,601)          | 0                  | (127,601)            | (127,601)          | 0                  | (127,601)          | 0                  | 0                  | 0                  |
| E-OTX     |         | Taxes Other Than FIT--A&G                          | 1,114,824          | 5,332,955          | 6,447,779            | 798,213            | 3,663,900          | 4,462,113          | 316,611            | 1,669,055          | 1,985,666          |
|           |         | <b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>       | <b>3,793,455</b>   | <b>68,741,887</b>  | <b>72,535,342</b>    | <b>5,281,275</b>   | <b>47,193,118</b>  | <b>52,474,393</b>  | <b>(1,487,820)</b> | <b>21,548,769</b>  | <b>20,060,949</b>  |
|           |         | <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>          | <b>20,527,524</b>  | <b>176,117,678</b> | <b>196,645,202</b>   | <b>17,430,416</b>  | <b>120,766,728</b> | <b>138,197,144</b> | <b>3,097,108</b>   | <b>55,350,950</b>  | <b>58,448,058</b>  |
|           |         | <b>TOTAL EXPENSES BEFORE FIT</b>                   | <b>228,416,020</b> | <b>825,403,837</b> | <b>1,053,819,857</b> | <b>160,084,835</b> | <b>539,955,931</b> | <b>700,040,766</b> | <b>68,331,185</b>  | <b>285,447,906</b> | <b>353,779,091</b> |
|           |         | <b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>      |                    |                    | <b>197,016,213</b>   |                    |                    | <b>136,285,610</b> |                    |                    | <b>60,730,603</b>  |
| E-FIT     |         | FEDERAL INCOME TAX                                 |                    |                    | (3,822,723)          |                    |                    | (3,852,558)        |                    |                    | 29,835             |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX                        |                    |                    | (14,869,582)         |                    |                    | (7,089,012)        |                    |                    | (7,780,570)        |
| E-FIT     |         | AMORTIZED ITC                                      |                    |                    | (505,614)            |                    |                    | (326,020)          |                    |                    | (179,594)          |
|           |         | <b>ELECTRIC NET OPERATING INCOME (LOSS)</b>        |                    |                    | <b>216,214,132</b>   |                    |                    | <b>147,553,200</b> |                    |                    | <b>68,660,932</b>  |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 64.480% | 35.520% |
| E-ALL | 2  | Number of Customers - AMA             | 100.000% | 65.032% | 34.968% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 69.137% | 30.863% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 68.703% | 31.297% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER REVENUE</b> | <b>E-456-12A</b> |
| For Twelve Months Ended January 31, 2024    |                  |
| Average of Monthly Averages Basis           |                  |

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\* IDAHO \*\*\*\*\*

| Ref/Basis         | Account | Description                          | Direct      | Allocated    | Total        | Direct      | Allocated    | Total        | Direct      | Allocated   | Total       |
|-------------------|---------|--------------------------------------|-------------|--------------|--------------|-------------|--------------|--------------|-------------|-------------|-------------|
| 1                 | 456000  | Other Electric Rev-Miscellaneous     | 176,400     | 1,247,495    | 1,423,895    | 149,190     | 804,385      | 953,575      | 27,210      | 443,110     | 470,320     |
| 1                 | 456010  | Other Electric Rev-Financial         | 0           | (23,084,006) | (23,084,006) | 0           | (14,884,567) | (14,884,567) | 0           | (8,199,439) | (8,199,439) |
| 1                 | 456015  | Other Electric Rev-CT Fuel Sales     | 0           | 24,714,536   | 24,714,536   | 0           | 15,935,933   | 15,935,933   | 0           | 8,778,603   | 8,778,603   |
| 1                 | 456016  | Other Electric Rev-Resource Opt      | 0           | 3,999,256    | 3,999,256    | 0           | 2,578,720    | 2,578,720    | 0           | 1,420,536   | 1,420,536   |
| 1                 | 456017  | Other Electric Rev-Non Resource      | 0           | 120,758      | 120,758      | 0           | 77,865       | 77,865       | 0           | 42,893      | 42,893      |
| 1                 | 456018  | Other Electric Rev-Extraction        | 0           | 326,582      | 326,582      | 0           | 210,580      | 210,580      | 0           | 116,002     | 116,002     |
| 1                 | 456019  | Other Electric Rev-Specified         | 0           | 0            | 0            | 0           | 0            | 0            | 0           | 0           | 0           |
| 1                 | 456020  | Other Electric Rev-Sale of Excess    | 0           | 0            | 0            | 0           | 0            | 0            | 0           | 0           | 0           |
| 1                 | 456030  | Other Electric Rev-Clearwater        | (165,000)   | 1,650,000    | 1,485,000    | 0           | 1,063,920    | 1,063,920    | (165,000)   | 586,080     | 421,080     |
| 1                 | 456050  | Other Electric Rev-Attachment Fees   | 981,280     | 0            | 981,280      | 804,823     | 0            | 804,823      | 176,457     | 0           | 176,457     |
| 1                 | 456100  | Transmission Revenue of Others       | 0           | 29,238,932   | 29,238,932   | 0           | 18,853,263   | 18,853,263   | 0           | 10,385,669  | 10,385,669  |
| 1                 | 456120  | Parallel Capacity Support Revenue    | 0           | 924,000      | 924,000      | 0           | 595,795      | 595,795      | 0           | 328,205     | 328,205     |
| 1                 | 456130  | Ancillary Services Revenue           | 0           | 1,268,047    | 1,268,047    | 0           | 817,637      | 817,637      | 0           | 450,410     | 450,410     |
| 1                 | 456150  | Other Electric Rev-CT Fuel Sales     | 0           | 0            | 0            | 0           | 0            | 0            | 0           | 0           | 0           |
| 1                 | 456160  | Other Electric Rev-Res Optim         | 0           | 0            | 0            | 0           | 0            | 0            | 0           | 0           | 0           |
| 1                 | 456311  | Contra Decoupling Deferral           | 0           | 0            | 0            | 0           | 0            | 0            | 0           | 0           | 0           |
| 1                 | 456328  | Residential Decoupling Deferral      | (9,801,933) | 0            | (9,801,933)  | (3,997,578) | 0            | (3,997,578)  | (5,804,355) | 0           | (5,804,355) |
| 1                 | 456329  | Amortization Res Decoupling Deferral | 18,015,181  | 0            | 18,015,181   | 11,965,106  | 0            | 11,965,106   | 6,050,075   | 0           | 6,050,075   |
| 1                 | 456338  | Non-res Decoupling Deferred Rev      | (1,511,903) | 0            | (1,511,903)  | (603,534)   | 0            | (603,534)    | (908,369)   | 0           | (908,369)   |
| 1                 | 456339  | Amortization Non-res Decoupling      | (75,148)    | 0            | (75,148)     | (507,427)   | 0            | (507,427)    | 432,279     | 0           | 432,279     |
| 1                 | 456380  | Other Electric Revenue-Clearwater    | 330,771     | 0            | 330,771      | 0           | 0            | 0            | 330,771     | 0           | 330,771     |
| 1                 | 456700  | Other Electric Rev-Low Voltage       | 191,360     | 0            | 191,360      | 128,569     | 0            | 128,569      | 62,791      | 0           | 62,791      |
| 1                 | 456705  | Low Voltage B on A                   | 0           | 1,779,528    | 1,779,528    | 0           | 1,147,440    | 1,147,440    | 0           | 632,088     | 632,088     |
| 1                 | 456710  | Other Electric Revenue-Transmission  | 0           | 0            | 0            | 0           | 0            | 0            | 0           | 0           | 0           |
| 1                 | 456711  | Other Electric Rev Bookout Off       | 0           | (3,158,719)  | (3,158,719)  | 0           | (2,036,742)  | (2,036,742)  | 0           | (1,121,977) | (1,121,977) |
| 1                 | 456720  | Other Elec Rev-Turbine Gas Bookout   | 0           | 3,158,719    | 3,158,719    | 0           | 2,036,742    | 2,036,742    | 0           | 1,121,977   | 1,121,977   |
| 1                 | 456730  | Other Elec Rev-Intraco Thermal       | 0           | 8,108,054    | 8,108,054    | 0           | 5,228,073    | 5,228,073    | 0           | 2,879,981   | 2,879,981   |
| TOTAL ACCOUNT 456 |         |                                      | 8,141,008   | 50,293,182   | 58,434,190   | 7,939,149   | 32,429,044   | 40,368,193   | 201,859     | 17,864,138  | 18,065,997  |

ALLOCATION RATIOS:

|       |   |                               |          |         |         |
|-------|---|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 64.480% | 35.520% |
|-------|---|-------------------------------|----------|---------|---------|

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                               | Report ID:       |
| <b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b> | <b>E-555-12A</b> |
| For Twelve Months Ended January 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      |
| 1                 | 555000/555100 | Purchased Power                      | 0                  | 207,977,162 | 207,977,162 | 0                      | 134,103,674 | 134,103,674 | 0                 | 73,873,488 | 73,873,488 |
| 1                 | 555030        | Pwr Sup Exp - Clearwater Incremental | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555040        | Purchased Power - A.N.               | 0                  | 1,545,501   | 1,545,501   | 0                      | 996,539     | 996,539     | 0                 | 548,962    | 548,962    |
| 1                 | 555312        | Purchased Power - Lancaster          | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555313        | Energy Deviations - Lancaster        | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 99                | 555380        | Clearwater Purchases - Idaho         | 10,584,338         | 0           | 10,584,338  | 0                      | 0           | 0           | 10,584,338        | 0          | 10,584,338 |
| 1                 | 555550        | Non Monetary - Exchange Power        | 0                  | (182,664)   | (182,664)   | 0                      | (117,782)   | (117,782)   | 0                 | (64,882)   | (64,882)   |
| 1                 | 555690        | Generation Other - Lancaster         | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555700        | Bookout Purchases                    | 0                  | 5,042,640   | 5,042,640   | 0                      | 3,251,494   | 3,251,494   | 0                 | 1,791,146  | 1,791,146  |
| 1                 | 555710        | Intercompany Purchase                | 0                  | 1,268,047   | 1,268,047   | 0                      | 817,637     | 817,637     | 0                 | 450,410    | 450,410    |
| 1                 | 555740        | Purchased Power - EIM                | 0                  | 22,085,850  | 22,085,850  | 0                      | 14,240,956  | 14,240,956  | 0                 | 7,844,894  | 7,844,894  |
| TOTAL ACCOUNT 555 |               |                                      | 10,584,338         | 237,736,536 | 248,320,874 | 0                      | 153,292,518 | 153,292,518 | 10,584,338        | 84,444,018 | 95,028,356 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.480% | 35.520% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                                     | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b> | <b>E-557-12A</b> |
| For Twelve Months Ended January 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       |
| 1                 | 557000  | Other Expenses                             | 43,242             | 5,910,116    | 5,953,358    | 43,242                 | 3,810,843   | 3,854,085    | 0                 | 2,099,273   | 2,099,273   |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0                  | 8,821,779    | 8,821,779    | 0                      | 5,688,283   | 5,688,283    | 0                 | 3,133,496   | 3,133,496   |
| 1                 | 557018  | Merchandise Processing Fee                 | 0                  | 50,504       | 50,504       | 0                      | 32,565      | 32,565       | 0                 | 17,939      | 17,939      |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0                  | (11,371,315) | (11,371,315) | 0                      | (7,332,224) | (7,332,224)  | 0                 | (4,039,091) | (4,039,091) |
| 1                 | 557160  | Power Supply Expense - Miscellaneous       | 0                  | 2,945,613    | 2,945,613    | 0                      | 1,899,331   | 1,899,331    | 0                 | 1,046,282   | 1,046,282   |
| 99                | 557161  | Unbilled Add-Ons                           | 1,091,191          | 0            | 1,091,191    | 569,954                | 0           | 569,954      | 521,237           | 0           | 521,237     |
| 1                 | 557165  | Other Resource Costs-CAISO Charges         | 0                  | 750,601      | 750,601      | 0                      | 483,988     | 483,988      | 0                 | 266,613     | 266,613     |
| 1                 | 557167  | Other Resource Costs-CA Carbon             | 0                  | 319,000      | 319,000      | 0                      | 205,691     | 205,691      | 0                 | 113,309     | 113,309     |
| 1                 | 557170  | Broker Fees - Power                        | 1,860              | 755,391      | 757,251      | 0                      | 487,076     | 487,076      | 1,860             | 268,315     | 270,175     |
| 1                 | 557171  | REC Broker Fees                            | 0                  | 65,651       | 65,651       | 0                      | 42,332      | 42,332       | 0                 | 23,319      | 23,319      |
| 1                 | 557172  | Trade Reporting                            | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1                 | 557175  | Solar Select Deferral                      | 1,348,137          | 0            | 1,348,137    | 1,348,137              | 0           | 1,348,137    | 0                 | 0           | 0           |
| 1                 | 557200  | Nez Perce                                  | 818,678            | 0            | 818,678      | 497,498                | 0           | 497,498      | 321,180           | 0           | 321,180     |
| 99                | 557280  | Washington ERM Deferred                    | (27,300,075)       | 0            | (27,300,075) | (27,300,075)           | 0           | (27,300,075) | 0                 | 0           | 0           |
| 99                | 557270  | Other Power Supply Expense - Other Exp     | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 99                | 557290  | Washington ERM Amortization                | 9,271,299          | 0            | 9,271,299    | 9,271,299              | 0           | 9,271,299    | 0                 | 0           | 0           |
| 1                 | 557312  | Lancaster Power Supply Expense Deferred    | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1                 | 557322  | RECs Power Supply Expense Deferred         | 1,515,773          | 0            | 1,515,773    | 1,515,773              | 0           | 1,515,773    | 0                 | 0           | 0           |
| 99                | 557324  | Def Power Supply Exp-REC Amort             | (2,282,544)        | 0            | (2,282,544)  | (2,282,544)            | 0           | (2,282,544)  | 0                 | 0           | 0           |
| 99                | 557331  | Reardan Wind Costs                         | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 99                | 557380  | Idaho PCA Deferred                         | (3,737,703)        | 0            | (3,737,703)  | 0                      | 0           | 0            | (3,737,703)       | 0           | (3,737,703) |
| 99                | 557390  | Idaho PCA Amortization                     | 7,954,922          | 0            | 7,954,922    | 0                      | 0           | 0            | 7,954,922         | 0           | 7,954,922   |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0                  | 1,639        | 1,639        | 0                      | 1,057       | 1,057        | 0                 | 582         | 582         |
| 1                 | 557610  | Other Expenses - Exposure                  | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0                  | 6,482,916    | 6,482,916    | 0                      | 4,180,184   | 4,180,184    | 0                 | 2,302,732   | 2,302,732   |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0                  | (6,482,916)  | (6,482,916)  | 0                      | (4,180,184) | (4,180,184)  | 0                 | (2,302,732) | (2,302,732) |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0                  | 32,539,636   | 32,539,636   | 0                      | 20,981,557  | 20,981,557   | 0                 | 11,558,079  | 11,558,079  |
| TOTAL ACCOUNT 557 |         |  | (11,275,220)       | 40,788,615   | 29,513,395   | (16,336,716)           | 26,300,499  | 9,963,783    | 5,061,496         | 14,488,116  | 19,549,612  |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.480% | 35.520% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |



|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                                      | Report ID:       |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b> | <b>E-908-12A</b> |
| For Twelve Months Ended January 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            |
| 2         | 908000  | Customer Assistance Expense                 | 662,141            | 250,837        | 912,978           | 574,667                | 163,124        | 737,791           | 87,474            | 87,713        | 175,187          |
| 99        | 908600  | Public Purpose Tariff Rider Expense Offset  | 31,665,436         | 0              | 31,665,436        | 25,278,978             | 0              | 25,278,978        | 6,386,458         | 0             | 6,386,458        |
| 99        | 908610  | Limited Income Tax Refund Program           | 161,528            | 0              | 161,528           | 161,528                | 0              | 161,528           | 0                 | 0             | 0                |
| 99        | 908690  | Unbilled Public Purpose Tariff Amortization | 77,063             | 0              | 77,063            | 243,222                | 0              | 243,222           | (166,159)         | 0             | (166,159)        |
| 99        | 908990  | DSM Amortization                            | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0             | 0                |
|           |         | <b>TOTAL ACCOUNT 908</b>                    | <b>32,566,168</b>  | <b>250,837</b> | <b>32,817,005</b> | <b>26,258,395</b>      | <b>163,124</b> | <b>26,421,519</b> | <b>6,307,773</b>  | <b>87,713</b> | <b>6,395,486</b> |

ALLOCATION RATIOS:

|       |    |                           |          |         |         |
|-------|----|---------------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers - AMA | 100.000% | 65.032% | 34.968% |
| E-ALL | 99 | Not Allocated             | 0.000%   | 0.000%  | 0.000%  |

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

AVISTA UTILITIES

| Ref/Basis | Description                            | System        | Washington    | Idaho         |
|-----------|--|---------------|---------------|---------------|
|           | Debt                                   |               |               |               |
| 1         | Capital Structure - Debt Ratio         |               | 55.91%        | 55.91%        |
| 2         | Cost of Debt                           |               | 5.096%        | 5.102%        |
|           | Total Weighted Cost                    |               | 2.849%        | 2.853%        |
| E-APL     | Net Rate Base                          | 3,241,905,688 | 2,174,845,179 | 1,067,060,509 |
|           | Interest Deduction for FIT Calculation | 92,404,575    | 61,961,339    | 30,443,236    |
| 1         | AMA Actual Debt Ratio                  |               |               |               |
| 2         | AMA Actual Debt Cost                   |               |               |               |

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

AVISTA UTILITIES

| Ref/Basis | Description                                   | System        | Washington   | Idaho        |
|-----------|---|---------------|--------------|--------------|
|           | Calculation of Taxable Operating Income:      |               |              |              |
| E-OPS     | Operating Revenue                             | 1,250,836,070 | 836,326,376  | 414,509,694  |
| E-OPS     | Less: Operating & Maintenance Expense         | 797,927,531   | 512,934,885  | 284,992,646  |
| E-OPS     | Less: Book Deprec/Amort and Reg Amortizations | 176,804,098   | 121,579,420  | 55,224,678   |
| E-OTX     | Less: Taxes Other than FIT                    | 79,088,228    | 65,526,461   | 13,561,767   |
|           | Net Operating Income Before FIT               | 197,016,213   | 136,285,610  | 60,730,603   |
| E-INT     | Less: Interest Expense                        | 92,404,575    | 61,961,339   | 30,443,236   |
| E-OTX     | Less: ID ITC Deferred & Amortization          | (26,459)      | 0            | (26,459)     |
| E-SCM     | Plus: Schedule M Adjustments                  | (122,788,618) | (92,669,783) | (30,118,835) |
|           | Taxable Net Operating Income                  | (18,203,439)  | (18,345,512) | 142,073      |
|           | Tax Rate                                      | 21.00%        | 21.00%       | 21.00%       |
|           | Federal Income Tax                            | (3,822,723)   | (3,852,558)  | 29,835       |
| 1         | Production Tax Credit                         | 0             | 0            | 0            |
| 1         | Investment Tax Credit *                       | 0             | 0            | 0            |
|           | Total Net Federal Income Tax                  | (3,822,723)   | (3,852,558)  | 29,835       |
| E-DTE     | Deferred FIT                                  | 17,135,071    | 14,102,000   | 3,033,071    |
| E-DTE     | Customer Tax Credit Amortization              | (32,004,653)  | (21,191,012) | (10,813,641) |
| 1         | 411400 Amortized Investment Tax Credit        | (505,614)     | (326,020)    | (179,594)    |
|           | Total Net FIT/Deferred FIT                    | (19,197,919)  | (11,267,590) | (7,930,329)  |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.480% | 35.520% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

|           |             |   | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |               |               | ***** IDAHO ***** |              |              |
|-----------|-------------|---|--------------------|---------------|---------------|------------------------|---------------|---------------|-------------------|--------------|--------------|
| Ref/Basis | Description |   | Direct             | Allocated     | Total         | Direct                 | Allocated     | Total         | Direct            | Allocated    | Total        |
|           | 997000      | Book Depreciation & Amortization        | 84,183,908         | 115,338,723   | 199,522,631   | 58,210,929             | 76,975,722    | 135,186,651   | 25,972,979        | 38,363,001   | 64,335,980   |
| 12        | 997001      | Contributions In Aid of Construction    | 0                  | 9,158,624     | 9,158,624     | 0                      | 6,118,052     | 6,118,052     | 0                 | 3,040,572    | 3,040,572    |
| 12        | 997002      | Injuries and Damages                    | 0                  | (500,000)     | (500,000)     | 0                      | (334,005)     | (334,005)     | 0                 | (165,995)    | (165,995)    |
| 99        | 997004      | Boulder Park Write Off                  | (112,280)          | 0             | (112,280)     | 0                      | 0             | 0             | (112,280)         | 0            | (112,280)    |
| 12        | 997005      | FAS106 Current Retiree Medical Accrual  | 0                  | (1,014,354)   | (1,014,354)   | 0                      | (677,599)     | (677,599)     | 0                 | (336,755)    | (336,755)    |
| 99        | 997007      | Idaho PCA                               | 3,673,887          | 0             | 3,673,887     | 0                      | 0             | 0             | 3,673,887         | 0            | 3,673,887    |
| 12        | 997009      | Rathdrum Turbine Lease                  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997016      | Redemption Expense Amortization         | 0                  | 320,897       | 320,897       | 0                      | 214,362       | 214,362       | 0                 | 106,535      | 106,535      |
| 99        | 997018      | DSM Tariff Rider                        | (17,185,769)       | 64            | (17,185,705)  | (13,751,404)           | 43            | (13,751,361)  | (3,434,365)       | 21           | (3,434,344)  |
| 12        | 997020      | FAS87 Current Pension Accrual           | 0                  | (1,204,927)   | (1,204,927)   | 0                      | (804,903)     | (804,903)     | 0                 | (400,024)    | (400,024)    |
| 12        | 997027      | Uncollectibles                          | 4,232,565          | (3,026,136)   | 1,206,429     | 2,722,386              | (2,021,489)   | 700,897       | 1,510,179         | (1,004,647)  | 505,532      |
| 99        | 997031      | Decoupling Mechanism                    | (6,626,196)        | 0             | (6,626,196)   | (6,856,567)            | 0             | (6,856,567)   | 230,371           | 0            | 230,371      |
| 12        | 997032      | Interest Rate Swaps                     | 0                  | 9,538,697     | 9,538,697     | 0                      | 6,371,945     | 6,371,945     | 0                 | 3,166,752    | 3,166,752    |
| 99        | 997033      | BPA Residential Exchange                | (101,744)          | 0             | (101,744)     | (91,760)               | 0             | (91,760)      | (9,984)           | 0            | (9,984)      |
| 99        | 997034      | Montana Hydro Settlement                | (1,609,813)        | (24,450,400)  | (26,060,213)  | (1,036,720)            | (16,798,158)  | (17,834,878)  | (573,093)         | (7,652,242)  | (8,225,335)  |
| 99        | 997035      | Leases                                  | 0                  | 48,558        | 48,558        | 0                      | 33,361        | 33,361        | 0                 | 15,197       | 15,197       |
| 99        | 997043      | Washington Deferred Power Costs         | (15,690,586)       | 0             | (15,690,586)  | (15,690,586)           | 0             | (15,690,586)  | 0                 | 0            | 0            |
| 12        | 997044      | Non-Monetary Power Costs                | 0                  | (182,664)     | (182,664)     | 0                      | (122,021)     | (122,021)     | 0                 | (60,643)     | (60,643)     |
| 12        | 997045      | Section 199 Manufacturing Deduction     | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997046      | Nez Perce Settlement                    | (16,820)           | 0             | (16,820)      | (22,008)               | 0             | (22,008)      | 5,188             | 0            | 5,188        |
| 12        | 997048      | AFUDC                                   | 0                  | (2,780,930)   | (2,780,930)   | 0                      | (1,857,689)   | (1,857,689)   | 0                 | (923,241)    | (923,241)    |
| 12        | 997049      | Tax Depreciation                        | 0                  | (177,327,197) | (177,327,197) | 0                      | (118,456,341) | (118,456,341) | 0                 | (58,870,856) | (58,870,856) |
| 99        | 997058      | Colstrip Community Fund                 | 750,000            | 0             | 750,000       | 750,000                | 0             | 750,000       | 0                 | 0            | 0            |
| 12        | 997061      | CDA Fund Settlement                     | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997063      | CDA Lake Settlement                     | 0                  | 884,086       | 884,086       | 0                      | 590,578       | 590,578       | 0                 | 293,508      | 293,508      |
| 99        | 997065      | Amortization - Unbilled Revenue Add-Ins | 1,430,357          | 0             | 1,430,357     | 1,050,452              | 0             | 1,050,452     | 379,905           | 0            | 379,905      |
| 12        | 997072      | CDA Fund Settlement-Prepayment          | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997080      | Book Transportation Depreciation        | 0                  | 3,448,598     | 3,448,598     | 0                      | 2,303,698     | 2,303,698     | 0                 | 1,144,900    | 1,144,900    |
| 12        | 997081      | Deferred Compensation                   | 0                  | (37,520)      | (37,520)      | 0                      | (25,064)      | (25,064)      | 0                 | (12,456)     | (12,456)     |
| 4         | 997082      | Meal Disallowances                      | 0                  | 659,898       | 659,898       | 0                      | 453,370       | 453,370       | 0                 | 206,528      | 206,528      |
| 12        | 997083      | Paid Time Off                           | 0                  | 919,178       | 919,178       | 0                      | 614,020       | 614,020       | 0                 | 305,158      | 305,158      |
| 12        | 997084      | Customer Uncollectibles                 | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997088      | Deferred O&M Colstrip & CS2             | (516,465)          | 0             | (516,465)     | 0                      | 0             | 0             | (516,465)         | 0            | (516,465)    |
| 99        | 997095      | WA REC Deferral                         | (766,772)          | 0             | (766,772)     | (766,772)              | 0             | (766,772)     | 0                 | 0            | 0            |
| 12        | 997096      | CDA Settlement Costs                    | 0                  | 32,720        | 32,720        | 0                      | 21,857        | 21,857        | 0                 | 10,863       | 10,863       |
| 99        | 997098      | Provision for Rate Refund               | (127,601)          | 0             | (127,601)     | (127,601)              | 0             | (127,601)     | 0                 | 0            | 0            |
| 12        | 997099      | Kettle Falls Diesel Leak                | 0                  | (45,450)      | (45,450)      | 0                      | (30,361)      | (30,361)      | 0                 | (15,089)     | (15,089)     |
| 99        | 997100      | WA REC Amort                            | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997101      | Repairs 481 (a)                         | 0                  | (73,071,408)  | (73,071,408)  | 0                      | (48,812,431)  | (48,812,431)  | 0                 | (24,258,977) | (24,258,977) |
| 99        | 997102      | Amort Idaho Earnings Test (254229)      | (143,119)          | 0             | (143,119)     | 0                      | 0             | 0             | (143,119)         | 0            | (143,119)    |
| 99        | 997107      | MDM System                              | 3,787,130          | 0             | 3,787,130     | 3,787,130              | 0             | 3,787,130     | 0                 | 0            | 0            |
| 99        | 997109      | Tax Reform Amortization                 | (27,689)           | 0             | (27,689)      | 0                      | 0             | 0             | (27,689)          | 0            | (27,689)     |
| 99        | 997110      | FISERVE                                 | 77,798             | 261,328       | 339,126       | 0                      | 174,570       | 174,570       | 77,798            | 86,758       | 164,556      |
| 12        | 997111      | Capitalized Transportation              | 0                  | (104,426)     | (104,426)     | 0                      | (69,758)      | (69,758)      | 0                 | (34,668)     | (34,668)     |
| 12        | 997114      | AFUDC Debt CWIP                         | 0                  | 131,508       | 131,508       | 0                      | 87,849        | 87,849        | 0                 | 43,659       | 43,659       |
| 99        | 997115      | AFUDC Equity DFIT Deferral              | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997117      | Colstrip Plant Adjustment               | (4,019,614)        | 0             | (4,019,614)   | (2,608,651)            | 0             | (2,608,651)   | (1,410,963)       | 0            | (1,410,963)  |

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

AVISTA UTILITIES

| Ref/Basis | Description                                | ***** SYSTEM ***** |                      |                      | ***** WASHINGTON ***** |                      |                     | ***** IDAHO ***** |                     |                     |
|-----------|--|--------------------|----------------------|----------------------|------------------------|----------------------|---------------------|-------------------|---------------------|---------------------|
|           |  | Direct             | Allocated            | Total                | Direct                 | Allocated            | Total               | Direct            | Allocated           | Total               |
| 99        | 997119 AFUDC Tax CPI                       | 0                  | 4,374,328            | 4,374,328            | 0                      | 2,922,095            | 2,922,095           | 0                 | 1,452,233           | 1,452,233           |
| 99        | 997120 Transportation Tax Disallowance     | 0                  | 112,215              | 112,215              | 0                      | 74,961               | 74,961              | 0                 | 37,254              | 37,254              |
| 99        | 997122 Regulatory Fees                     | (1,343,550)        | 0                    | (1,343,550)          | (1,343,550)            | 0                    | (1,343,550)         | 0                 | 0                   | 0                   |
| 99        | 997123 EIM Deferred O&M                    | 145,650            | 0                    | 145,650              | 0                      | 0                    | 0                   | 145,650           | 0                   | 145,650             |
| 99        | 997125 COVID-19                            | (2,704,727)        | 0                    | (2,704,727)          | (2,344,990)            | 0                    | (2,344,990)         | (359,737)         | 0                   | (359,737)           |
| 99        | 997126 Prepaid Expenses                    | 0                  | (255,165)            | (255,165)            | 0                      | (170,453)            | (170,453)           | 0                 | (84,712)            | (84,712)            |
| 99        | 997127 CARES Act SS Deferral               | 0                  | 0                    | 0                    | 0                      | 0                    | 0                   | 0                 | 0                   | 0                   |
| 99        | 997128 Meters Expensed                     | 0                  | (1,000,928)          | (1,000,928)          | 0                      | (668,630)            | (668,630)           | 0                 | (332,298)           | (332,298)           |
| 99        | 997129 Mixed Service Costs (IDD#5)         | 0                  | (27,833,333)         | (27,833,333)         | 0                      | (18,592,945)         | (18,592,945)        | 0                 | (9,240,388)         | (9,240,388)         |
| 99        | 997130 Wild Fire Resiliency Deferral       | (3,875,050)        | 0                    | (3,875,050)          | (2,003,900)            | 0                    | (2,003,900)         | (1,871,150)       | 0                   | (1,871,150)         |
| 99        | 997132 Battery Storage Deferral            | 0                  | 0                    | 0                    | 0                      | 0                    | 0                   | 0                 | 0                   | 0                   |
| 99        | 997134 WA Revenue Deferral EIM Benefits    | (990,053)          | 0                    | (990,053)            | (990,053)              | 0                    | (990,053)           | 0                 | 0                   | 0                   |
| 99        | 997135 CS2 Deferred Insurance Proceeds     | 0                  | 0                    | 0                    | 0                      | 0                    | 0                   | 0                 | 0                   | 0                   |
| 99        | 997136 Accum Provision for Rate Refund-EIM | 0                  | 0                    | 0                    | 0                      | 0                    | 0                   | 0                 | 0                   | 0                   |
| 99        | 997137 CEIP                                | (1,111,368)        | 0                    | (1,111,368)          | (1,111,368)            | 0                    | (1,111,368)         | 0                 | 0                   | 0                   |
| 99        | 997138 Intervenor Funding                  | (59,931)           | 0                    | (59,931)             | (59,931)               | 0                    | (59,931)            | 0                 | 0                   | 0                   |
| 99        | 997139 Pension Settlement                  | 0                  | 492,777              | 492,777              | 0                      | 329,180              | 329,180             | 0                 | 163,597             | 163,597             |
| 99        | 997140 Insurance Balancing                 | (1,128,205)        | 0                    | (1,128,205)          | (743,285)              | 0                    | (743,285)           | (384,920)         | 0                   | (384,920)           |
| 99        | 997141 CCA                                 | 764,624            | 0                    | 764,624              | 0                      | 0                    | 0                   | 764,624           | 0                   | 764,624             |
| 99        | 997143 Depreciation Rate Deferral          | (245,817)          | 0                    | (245,817)            | 55,524                 | 0                    | 55,524              | (301,341)         | 0                   | (301,341)           |
|           | 997145 Sec 174 Research Costs              | 0                  | 3,681,271            | 3,681,271            | 0                      | 2,459,126            | 2,459,126           | 0                 | 1,222,145           | 1,222,145           |
|           | <b>TOTAL SCHEDULE M ADJUSTMENTS</b>        | <b>40,642,750</b>  | <b>(163,431,368)</b> | <b>(122,788,618)</b> | <b>17,027,275</b>      | <b>(109,697,058)</b> | <b>(92,669,783)</b> | <b>23,615,475</b> | <b>(53,734,310)</b> | <b>(30,118,835)</b> |

ALLOCATION RATIOS:

|       |    |   |          |         |         |
|-------|----|---|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio           | 100.000% | 68.703% | 31.297% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) - AMA | 100.000% | 66.801% | 33.199% |
| E-ALL | 99 | Not Allocated                           | 0.000%   | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended January 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**E-DTE-12A**

AVISTA UTILITIES

| Ref/Bas                                   | Acct No | Description                                     | ***** SYSTEM ***** |              |              | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |             |              |
|---|---------|---|--------------------|--------------|--------------|------------------------|-------------|--------------|-------------------|-------------|--------------|
|   |         |   | Direct             | Allocated    | Total        | Direct                 | Allocated   | Total        | Direct            | Allocated   | Total        |
| 12  | 410100  | Deferred Federal Income Tax Expense - Allocated | 0                  | 19,271,162   | 19,271,162   | 0                      | 12,873,329  | 12,873,329   | 0                 | 6,397,833   | 6,397,833    |
| 99  | 410100  | Deferred Federal Income Tax Expense - Washingto | 7,489,229          | 0            | 7,489,229    | 7,489,229              | 0           | 7,489,229    | 0                 | 0           | 0            |
| 99  | 410100  | Deferred Federal Income Tax Expense - Idaho     | 587,221            | 0            | 587,221      | 0                      | 0           | 0            | 587,221           | 0           | 587,221      |
|   | 410100  | Total   | 8,076,450          | 19,271,162   | 27,347,612   | 7,489,229              | 12,873,329  | 20,362,558   | 587,221           | 6,397,833   | 6,985,054    |
| 12  | 411100  | Deferred Federal Income Tax Expense - Allocated | 0                  | (14,699,412) | (14,699,412) | 0                      | (9,819,354) | (9,819,354)  | 0                 | (4,880,058) | (4,880,058)  |
| 99  | 411100  | Deferred Federal Income Tax Expense - Washingto | 1,171,964          | 0            | 1,171,964    | 1,171,964              | 0           | 1,171,964    | 0                 | 0           | 0            |
| 99  | 411100  | Deferred Federal Income Tax Expense - Idaho     | (357,142)          | 0            | (357,142)    | 0                      | 0           | 0            | (357,142)         | 0           | (357,142)    |
|   | 411100  | Total   | 814,822            | (14,699,412) | (13,884,590) | 1,171,964              | (9,819,354) | (8,647,390)  | (357,142)         | (4,880,058) | (5,237,200)  |
| 12  | 410193  | Deferred Federal Income Tax Expense - Allocated | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0            |
| 99  | 410193  | Deferred Federal Income Tax Expense - Washingto | 2,386,832          | 0            | 2,386,832    | 2,386,832              | 0           | 2,386,832    | 0                 | 0           | 0            |
| 99  | 410193  | Deferred Federal Income Tax Expense - Idaho     | 1,285,217          | 0            | 1,285,217    | 0                      | 0           | 0            | 1,285,217         | 0           | 1,285,217    |
|   | 410193  | Total   | 3,672,049          | 0            | 3,672,049    | 2,386,832              | 0           | 2,386,832    | 1,285,217         | 0           | 1,285,217    |
| Total Deferred Federal Income Tax Expense |         |   | 12,563,321         | 4,571,750    | 17,135,071   | 11,048,025             | 3,053,975   | 14,102,000   | 1,515,296         | 1,517,775   | 3,033,071    |
| 99  | 411193  | Customer Tax Credit Amortization - Washington   | (21,191,012)       | 0            | (21,191,012) | (21,191,012)           | 0           | (21,191,012) | 0                 | 0           | 0            |
| 99  | 411193  | Customer Tax Credit Amortization - Idaho        | (10,813,641)       | 0            | (10,813,641) | 0                      | 0           | 0            | (10,813,641)      | 0           | (10,813,641) |
|   | 411193  | Total   | (32,004,653)       | 0            | (32,004,653) | (21,191,012)           | 0           | (21,191,012) | (10,813,641)      | 0           | (10,813,641) |
| E-ALL                                     | 12      | Net Electric Plant (before ADFIT) - AMA         |                    | 100.000%     |              |                        | 66.801%     |              |                   | 33.199%     |              |
| E-ALL                                     | 99      | Not Allocated                                   |                    | 0.000%       |              |                        | 0.000%      |              |                   | 0.000%      |              |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>ELECTRIC TAXES OTHER THAN FIT</b>     | <b>E-OTX-12A</b> |
| For Twelve Months Ended January 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>PRODUCTION &amp; TRANSMISSION</b>       |         |   |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 1  | 408130  | State Excise Tax                          | 0                  | 66,098            | 66,098            | 0                      | 42,620            | 42,620            | 0                 | 23,478           | 23,478            |
| 1  | 408140  | State Kwh Generation Tax                  | 0                  | 1,337,196         | 1,337,196         | 0                      | 862,224           | 862,224           | 0                 | 474,972          | 474,972           |
| 1  | 408150  | R&P Property Tax--Production              | 0                  | 12,014,189        | 12,014,189        | 0                      | 7,746,749         | 7,746,749         | 0                 | 4,267,440        | 4,267,440         |
| 1  | 408180  | R&P Property Tax--Transmission            | 0                  | 3,815,284         | 3,815,284         | 0                      | 2,460,095         | 2,460,095         | 0                 | 1,355,189        | 1,355,189         |
| 1  | 409100  | State Income Tax--Montana & Oregon        | 0                  | 20,173            | 20,173            | 0                      | 13,008            | 13,008            | 0                 | 7,165            | 7,165             |
| <b>TOTAL PRODUCTION &amp; TRANSMISSION</b> |         |   | <b>0</b>           | <b>17,252,940</b> | <b>17,252,940</b> | <b>0</b>               | <b>11,124,696</b> | <b>11,124,696</b> | <b>0</b>          | <b>6,128,244</b> | <b>6,128,244</b>  |
| <b>DISTRIBUTION</b>                        |         |   |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 99   | 408110  | State Excise Tax                          | 24,386,972         | 0                 | 24,386,972        | 24,386,807             | 0                 | 24,386,807        | 165               | 0                | 165               |
| 99   | 408120  | Municipal Occupation & License Tax        | 24,684,156         | 0                 | 24,684,156        | 20,842,027             | 0                 | 20,842,027        | 3,842,129         | 0                | 3,842,129         |
| 99   | 408160  | Miscellaneous State or Local Tax--WA & ID | 85                 | 0                 | 85                | 0                      | 0                 | 0                 | 85                | 0                | 85                |
| 99   | 408170  | R&P Property Tax--Distribution            | 6,342,704          | 0                 | 6,342,704         | 4,710,818              | 0                 | 4,710,818         | 1,631,886         | 0                | 1,631,886         |
| 99   | 409100  | State Income Tax--Idaho                   | 51                 | 0                 | 51                | 0                      | 0                 | 0                 | 51                | 0                | 51                |
| 99   | 411410  | State Income Tax--Idaho ITC Deferred      | 52                 | 0                 | 52                | 0                      | 0                 | 0                 | 52                | 0                | 52                |
| 99   | 411420  | State Income Tax--Idaho ITC Amortization  | (26,511)           | 0                 | (26,511)          | 0                      | 0                 | 0                 | (26,511)          | 0                | (26,511)          |
| <b>TOTAL DISTRIBUTION</b>                  |         |   | <b>55,387,509</b>  | <b>0</b>          | <b>55,387,509</b> | <b>49,939,652</b>      | <b>0</b>          | <b>49,939,652</b> | <b>5,447,857</b>  | <b>0</b>         | <b>5,447,857</b>  |
| <b>ADMINISTRATIVE &amp; GENERAL</b>        |         |   |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 99   | 408115  | Payroll Taxes                             | 1,114,824          | 5,332,955         | 6,447,779         | 798,213                | 3,663,900         | 4,462,113         | 316,611           | 1,669,055        | 1,985,666         |
| <b>TOTAL A&amp;G</b>                       |         |   | <b>1,114,824</b>   | <b>5,332,955</b>  | <b>6,447,779</b>  | <b>798,213</b>         | <b>3,663,900</b>  | <b>4,462,113</b>  | <b>316,611</b>    | <b>1,669,055</b> | <b>1,985,666</b>  |
| <b>TOTAL TAXES OTHER THAN FIT</b>          |         |   | <b>56,502,333</b>  | <b>22,585,895</b> | <b>79,088,228</b> | <b>50,737,865</b>      | <b>14,788,596</b> | <b>65,526,461</b> | <b>5,764,468</b>  | <b>7,797,299</b> | <b>13,561,767</b> |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.480% | 35.520% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 68.703% | 31.297% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended January 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

\*\*\*\*\*SYSTEM\*\*\*\*\*      \*\*\*\*\* WASHINGTON \*\*\*\*\*      \*\*\*\*\*IDAHO\*\*\*\*\*

| Ref/Basis                        | Account | Description  | Direct      | Allocated     | Total         | Direct      | Allocated   | Total         | Direct      | Allocated   | Total       |
|----------------------------------|---------|--|-------------|---------------|---------------|-------------|-------------|---------------|-------------|-------------|-------------|
| PLANT IN SERVICE                 |         |  |             |               |               |             |             |               |             |             |             |
| INTANGIBLE PLANT:                |         |  |             |               |               |             |             |               |             |             |             |
| 1                                | 182324  | CDA Lake CDR Fund - Allocated                          | 0           | 7,233,333     | 7,233,333     | 0           | 4,664,053   | 4,664,053     | 0           | 2,569,280   | 2,569,280   |
| 1                                | 182325  | CDA Lake IPA Fund                                      | 0           | 2,000,000     | 2,000,000     | 0           | 1,289,600   | 1,289,600     | 0           | 710,400     | 710,400     |
| 1                                | 182333  | CDA Settlement Costs                                   | 0           | 996,579       | 996,579       | 0           | 642,594     | 642,594       | 0           | 353,985     | 353,985     |
| 1                                | 182381  | CDA Settlement Past Storage                            | 0           | 26,927,775    | 26,927,775    | 0           | 17,363,029  | 17,363,029    | 0           | 9,564,746   | 9,564,746   |
| 1                                | 302000  | Franchises & Consents                                  | 2,751,764   | 44,049,218    | 46,800,982    | 2,751,764   | 28,402,936  | 31,154,700    | 0           | 15,646,282  | 15,646,282  |
| 1,4                              | 303000  | Misc Intangible Plant- (C-IPL)                         | 319,716     | 16,336,726    | 16,656,442    | 319,716     | 10,718,158  | 11,037,874    | 0           | 5,618,568   | 5,618,568   |
| 4                                | 303100  | Misc Intangible Plant-Mainframe Software (C-IPL)       | 4,895,154   | 107,756,635   | 112,651,789   | 4,895,154   | 74,032,041  | 78,927,195    | 0           | 33,724,594  | 33,724,594  |
| 4                                | 30310X  | Misc Intangible Plant-Term On-Premise Software (C-IPL) | 0           | 24,328,403    | 24,328,403    | 0           | 16,714,343  | 16,714,343    | 0           | 7,614,060   | 7,614,060   |
| 4                                | 303110  | Misc Intangible Plant-PC Software (C-IPL)              | 0           | 7,813,329     | 7,813,329     | 0           | 5,367,991   | 5,367,991     | 0           | 2,445,338   | 2,445,338   |
| 4                                | 303115  | Misc Intangible Plant-PC Software (C-IPL)              | 0           | 68,822,259    | 68,822,259    | 0           | 47,282,957  | 47,282,957    | 0           | 21,539,302  | 21,539,302  |
| 4                                | 303120  | Misc Intangible Plant-Software 12.5 YR (C-IPL)         | 0           | 20,467,720    | 20,467,720    | 0           | 14,061,938  | 14,061,938    | 0           | 6,405,782   | 6,405,782   |
| 4                                | 303121  | Misc Intangible Plant-AMI Software                     | 13,731,347  | 58,366        | 13,789,713    | 13,731,347  | 40,099      | 13,771,446    | 0           | 18,267      | 18,267      |
| 4                                | 30313X  | Misc Intangible Plant-Term SAAS Software (C-IPL)       | 0           | 12,732,202    | 12,732,202    | 0           | 8,747,405   | 8,747,405     | 0           | 3,984,797   | 3,984,797   |
| TOTAL INTANGIBLE PLANT           |         |  | 21,697,981  | 339,522,545   | 361,220,526   | 21,697,981  | 229,327,144 | 251,025,125   | 0           | 110,195,401 | 110,195,401 |
| STEAM PRODUCTION PLANT:          |         |  |             |               |               |             |             |               |             |             |             |
| 1                                | 310XXX  | Land & Land Rights                                     | 0           | 3,857,582     | 3,857,582     | 0           | 2,487,369   | 2,487,369     | 0           | 1,370,213   | 1,370,213   |
| 1                                | 311XXX  | Structures & Improvements                              | 111,715,609 | 29,351,318    | 141,066,927   | 72,991,486  | 18,925,730  | 91,917,216    | 38,724,123  | 10,425,588  | 49,149,711  |
| 1                                | 312000  | Boiler Plant   | 146,581,036 | 78,124,465    | 224,705,501   | 93,283,699  | 50,374,655  | 143,658,354   | 53,297,337  | 27,749,810  | 81,047,147  |
| 1                                | 313000  | Generators   | 91,502      | 0             | 91,502        | 58,705      | 0           | 58,705        | 32,797      | 0           | 32,797      |
| 1                                | 314000  | Turbogenerator Units                                   | 39,499,168  | 18,642,641    | 58,141,809    | 25,820,357  | 12,020,775  | 37,841,132    | 13,678,811  | 6,621,866   | 20,300,677  |
| 1                                | 315000  | Accessory Electric Equipment                           | 18,190,463  | 12,501,086    | 30,691,549    | 11,884,797  | 8,060,700   | 19,945,497    | 6,305,666   | 4,440,386   | 10,746,052  |
| 1                                | 316000  | Miscellaneous Power Plant Equipment                    | 14,749,062  | 2,476,959     | 17,226,021    | 9,638,514   | 1,597,143   | 11,235,657    | 5,110,548   | 879,816     | 5,990,364   |
| TOTAL STEAM PRODUCTION PLANT     |         |  | 330,826,840 | 144,954,051   | 475,780,891   | 213,677,558 | 93,466,372  | 307,143,930   | 117,149,282 | 51,487,679  | 168,636,961 |
| HYDRAULIC PRODUCTION PLANT:      |         |  |             |               |               |             |             |               |             |             |             |
| 1                                | 330XXX  | Land & Land Rights                                     | 0           | 66,424,149    | 66,424,149    | 0           | 42,830,291  | 42,830,291    | 0           | 23,593,858  | 23,593,858  |
| 1                                | 331XXX  | Structures & Improvements                              | 0           | 114,206,870   | 114,206,870   | 0           | 73,640,590  | 73,640,590    | 0           | 40,566,280  | 40,566,280  |
| 1                                | 332XXX  | Reservoirs, Dams, & Waterways                          | 0           | 259,946,608   | 259,946,608   | 0           | 167,613,573 | 167,613,573   | 0           | 92,333,035  | 92,333,035  |
| 1                                | 333000  | Waterwheels, Turbines, & Generators                    | 0           | 236,002,519   | 236,002,519   | 0           | 152,174,424 | 152,174,424   | 0           | 83,828,095  | 83,828,095  |
| 1                                | 334000  | Accessory Electric Equipment                           | 0           | 85,200,662    | 85,200,662    | 0           | 54,937,387  | 54,937,387    | 0           | 30,263,275  | 30,263,275  |
| 1                                | 335XXX  | Miscellaneous Power Plant Equipment                    | 0           | 13,987,658    | 13,987,658    | 0           | 9,019,242   | 9,019,242     | 0           | 4,968,416   | 4,968,416   |
| 1                                | 336000  | Roads, Railroads, & Bridges                            | 0           | 3,780,854     | 3,780,854     | 0           | 2,437,895   | 2,437,895     | 0           | 1,342,959   | 1,342,959   |
| TOTAL HYDRAULIC PRODUCTION PLANT |         |  | 0           | 779,549,320   | 779,549,320   | 0           | 502,653,402 | 502,653,402   | 0           | 276,895,918 | 276,895,918 |
| OTHER PRODUCTION PLANT:          |         |  |             |               |               |             |             |               |             |             |             |
| 1                                | 340200  | Land & Land Rights                                     | 0           | 905,168       | 905,168       | 0           | 583,652     | 583,652       | 0           | 321,516     | 321,516     |
| 1                                | 341000  | Structures & Improvements                              | 0           | 17,610,812    | 17,610,812    | 0           | 11,355,452  | 11,355,452    | 0           | 6,255,360   | 6,255,360   |
| 1                                | 342000  | Fuel Holders, Producers, & Accessories                 | 0           | 21,070,767    | 21,070,767    | 0           | 13,586,431  | 13,586,431    | 0           | 7,484,336   | 7,484,336   |
| 1                                | 343000  | Prime Movers   | 0           | 21,440,844    | 21,440,844    | 0           | 13,825,056  | 13,825,056    | 0           | 7,615,788   | 7,615,788   |
| 1                                | 344000  | Generators   | 0           | 239,905,028   | 239,905,028   | 0           | 154,690,762 | 154,690,762   | 0           | 85,214,266  | 85,214,266  |
| 1                                | 344010  | Generators - Solar                                     | 0           | 172,151       | 172,151       | 0           | 111,003     | 111,003       | 0           | 61,148      | 61,148      |
| 1                                | 345000  | Accessory Electric Equipment                           | 0           | 26,229,967    | 26,229,967    | 0           | 16,913,083  | 16,913,083    | 0           | 9,316,884   | 9,316,884   |
| 1                                | 345010  | Accessory Electric Equipment - Solar                   | 0           | 33,209        | 33,209        | 0           | 21,413      | 21,413        | 0           | 11,796      | 11,796      |
| 1                                | 346000  | Miscellaneous Power Plant Equipment                    | 0           | 1,639,310     | 1,639,310     | 0           | 1,057,027   | 1,057,027     | 0           | 582,283     | 582,283     |
| TOTAL OTHER PRODUCTION PLANT     |         |  | 0           | 329,007,256   | 329,007,256   | 0           | 212,143,879 | 212,143,879   | 0           | 116,863,377 | 116,863,377 |
| TOTAL PRODUCTION PLANT           |         |  | 330,826,840 | 1,253,510,627 | 1,584,337,467 | 213,677,558 | 808,263,653 | 1,021,941,211 | 117,149,282 | 445,246,974 | 562,396,256 |



\*\*\*\*\*SYSTEM\*\*\*\*\*

\*\*\*\*\* WASHINGTON \*\*\*\*\*

\*\*\*\*\*IDAHO\*\*\*\*\*

| Ref/Basis                                 | Account | Description                          | Direct               | Allocated            | Total                | Direct               | Allocated            | Total                | Direct             | Allocated            | Total                |
|---|---------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|----------------------|
| <b>TRANSMISSION PLANT:</b>                |         |                                      |                      |                      |                      |                      |                      |                      |                    |                      |                      |
| 1   | 350XXX  | Land & Land Rights                   | 628,358              | 29,553,939           | 30,182,297           | 410,632              | 19,056,380           | 19,467,012           | 217,726            | 10,497,559           | 10,715,285           |
| 1   | 351XXX  | Energy Storage Eq/Computer Software  | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                  | 0                    | 0                    |
| 1   | 352XXX  | Structures & Improvements            | 5,354                | 36,407,866           | 36,413,220           | 3,450                | 23,475,792           | 23,479,242           | 1,904              | 12,932,074           | 12,933,978           |
| 1   | 353XXX  | Station Equipment                    | 12,904,662           | 370,714,203          | 383,618,865          | 8,435,606            | 239,036,518          | 247,472,124          | 4,469,056          | 131,677,685          | 136,146,741          |
| 1   | 354000  | Towers & Fixtures                    | 15,990,977           | 1,164,313            | 17,155,290           | 10,450,054           | 750,749              | 11,200,803           | 5,540,923          | 413,564              | 5,954,487            |
| 1   | 355000  | Poles & Fixtures                     | 5,418                | 365,341,791          | 365,347,209          | 3,541                | 235,572,387          | 235,575,928          | 1,877              | 129,769,404          | 129,771,281          |
| 1   | 356000  | Overhead Conductors & Devices        | 12,528,294           | 173,484,944          | 186,013,238          | 8,187,193            | 111,863,092          | 120,050,285          | 4,341,101          | 61,621,852           | 65,962,953           |
| 1   | 357000  | Underground Conduit                  | 0                    | 3,103,257            | 3,103,257            | 0                    | 2,000,980            | 2,000,980            | 0                  | 1,102,277            | 1,102,277            |
| 1   | 358000  | Underground Conductors & Devices     | 0                    | 6,580,793            | 6,580,793            | 0                    | 4,243,295            | 4,243,295            | 0                  | 2,337,498            | 2,337,498            |
| 1   | 359000  | Roads & Trails                       | 78,834               | 2,529,304            | 2,608,138            | 51,518               | 1,630,895            | 1,682,413            | 27,316             | 898,409              | 925,725              |
| <b>TOTAL TRANSMISSION PLANT</b>           |         |                                      | <b>42,141,897</b>    | <b>988,880,410</b>   | <b>1,031,022,307</b> | <b>27,541,994</b>    | <b>637,630,088</b>   | <b>665,172,082</b>   | <b>14,599,903</b>  | <b>351,250,322</b>   | <b>365,850,225</b>   |
| <b>DISTRIBUTION PLANT:</b>                |         |                                      |                      |                      |                      |                      |                      |                      |                    |                      |                      |
| 99  | 360200  | Land & Land Rights                   | 11,859,591           | 0                    | 11,859,591           | 10,381,707           | 0                    | 10,381,707           | 1,477,884          | 0                    | 1,477,884            |
| 99  | 360400  | Land Easements                       | 4,061,738            | 0                    | 4,061,738            | 1,354,601            | 0                    | 1,354,601            | 2,707,137          | 0                    | 2,707,137            |
| 99  | 360500  | Land Ease Perpetual                  | 367,850              | 0                    | 367,850              | 0                    | 0                    | 0                    | 367,850            | 0                    | 367,850              |
| 99  | 361000  | Structures & Improvements            | 29,397,013           | 0                    | 29,397,013           | 21,710,673           | 0                    | 21,710,673           | 7,686,340          | 0                    | 7,686,340            |
| 3   | 362000  | Station Equipment                    | 165,622,458          | 3,243,537            | 168,865,995          | 111,632,981          | 2,242,484            | 113,875,465          | 53,989,477         | 1,001,053            | 54,990,530           |
| 99  | 363000  | Energy Storage Equipment             | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                  | 0                    | 0                    |
| 99  | 364000  | Poles, Towers, & Fixtures            | 563,302,801          | 0                    | 563,302,801          | 373,715,590          | 0                    | 373,715,590          | 189,587,211        | 0                    | 189,587,211          |
| 99  | 365000  | Overhead Conductors & Devices        | 357,137,739          | 0                    | 357,137,739          | 223,554,449          | 0                    | 223,554,449          | 133,583,290        | 0                    | 133,583,290          |
| 99  | 366000  | Underground Conduit                  | 166,813,914          | 0                    | 166,813,914          | 110,605,719          | 0                    | 110,605,719          | 56,208,195         | 0                    | 56,208,195           |
| 99  | 367000  | Underground Conductors & Devices     | 283,715,484          | 0                    | 283,715,484          | 188,997,325          | 0                    | 188,997,325          | 94,718,159         | 0                    | 94,718,159           |
| 99  | 368000  | Line Transformers                    | 347,980,396          | 0                    | 347,980,396          | 242,677,864          | 0                    | 242,677,864          | 105,302,532        | 0                    | 105,302,532          |
| 99  | 369XXX  | Services                             | 221,197,058          | 0                    | 221,197,058          | 143,383,727          | 0                    | 143,383,727          | 77,813,331         | 0                    | 77,813,331           |
| 99  | 371XXX  | Installations on Customers' Premises | 8,847,436            | 0                    | 8,847,436            | 8,847,436            | 0                    | 8,847,436            | 0                  | 0                    | 0                    |
| 99  | 370XXX  | Meters                               | 87,118,006           | 0                    | 87,118,006           | 62,362,381           | 0                    | 62,362,381           | 24,755,625         | 0                    | 24,755,625           |
| 99  | 373XXX  | Street Light & Signal Systems        | 81,549,419           | 0                    | 81,549,419           | 53,293,107           | 0                    | 53,293,107           | 28,256,312         | 0                    | 28,256,312           |
| <b>TOTAL DISTRIBUTION PLANT</b>           |         |                                      | <b>2,328,970,903</b> | <b>3,243,537</b>     | <b>2,332,214,440</b> | <b>1,552,517,560</b> | <b>2,242,484</b>     | <b>1,554,760,044</b> | <b>776,453,343</b> | <b>1,001,053</b>     | <b>777,454,396</b>   |
| <b>GENERAL PLANT: (From Report C-GPL)</b> |         |                                      |                      |                      |                      |                      |                      |                      |                    |                      |                      |
| 4   | 389XXX  | Land & Land Rights                   | 1,500,426            | 9,782,731            | 11,283,157           | 800,859              | 6,721,030            | 7,521,889            | 699,567            | 3,061,701            | 3,761,268            |
| 4   | 390XXX  | Structures & Improvements            | 27,397,684           | 109,914,413          | 137,312,097          | 17,949,988           | 75,514,499           | 93,464,487           | 9,447,696          | 34,399,914           | 43,847,610           |
| 4   | 391XXX  | Office Furniture & Equipment         | 4,345,886            | 52,918,787           | 57,264,673           | 4,330,466            | 36,356,794           | 40,687,260           | 15,420             | 16,561,993           | 16,577,413           |
| 4   | 392XXX  | Transportation Equipment             | 40,659,065           | 32,249,742           | 72,908,807           | 27,612,172           | 22,156,540           | 49,768,712           | 13,046,893         | 10,093,202           | 23,140,095           |
| 4   | 393000  | Stores Equipment                     | 758,368              | 4,221,606            | 4,979,974            | 572,541              | 2,900,370            | 3,472,911            | 185,827            | 1,321,236            | 1,507,063            |
| 4   | 394000  | Tools, Shop & Garage Equipment       | 2,817,689            | 18,415,360           | 21,233,049           | 1,571,538            | 12,651,905           | 14,223,443           | 1,246,151          | 5,763,455            | 7,009,606            |
| 4   | 394100  | Electric Charging Stations           | 0                    | 116,787              | 116,787              | 0                    | 80,236               | 80,236               | 0                  | 36,551               | 36,551               |
| 4   | 395XXX  | Laboratory Equipment                 | 412,916              | 3,768,556            | 4,181,472            | 397,691              | 2,589,111            | 2,986,802            | 15,225             | 1,179,445            | 1,194,670            |
| 4   | 396XXX  | Power Operated Equipment             | 21,096,128           | 6,721,195            | 27,817,323           | 13,006,835           | 4,617,663            | 17,624,498           | 8,089,293          | 2,103,532            | 10,192,825           |
| 4   | 397XXX  | Communications Equipment             | 32,299,103           | 98,447,596           | 130,746,699          | 23,233,908           | 67,636,452           | 90,870,360           | 9,065,195          | 30,811,144           | 39,876,339           |
| 4   | 398000  | Miscellaneous Equipment              | 12,300               | 883,868              | 896,168              | 0                    | 607,244              | 607,244              | 12,300             | 276,624              | 288,924              |
| <b>TOTAL GENERAL PLANT</b>                |         |                                      | <b>131,299,565</b>   | <b>337,440,641</b>   | <b>468,740,206</b>   | <b>89,475,998</b>    | <b>231,831,844</b>   | <b>321,307,842</b>   | <b>41,823,567</b>  | <b>105,608,797</b>   | <b>147,432,364</b>   |
| <b>TOTAL PLANT IN SERVICE</b>             |         |                                      | <b>2,854,937,186</b> | <b>2,922,597,760</b> | <b>5,777,534,946</b> | <b>1,904,911,091</b> | <b>1,909,295,213</b> | <b>3,814,206,304</b> | <b>950,026,095</b> | <b>1,013,302,547</b> | <b>1,963,328,642</b> |

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended January 31, 2024  
Average of Monthly Averages Basis

Report ID:  
**E-PLT-12A**

AVISTA UTILITIES

\*\*\*\*\*SYSTEM\*\*\*\*\* \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\*IDAHO\*\*\*\*\*

| Ref/Basis                       | Account | Description   | Direct                 | Allocated            | Total                  | Direct               | Allocated            | Total                  | Direct               | Allocated            | Total                |
|---------------------------------|---------|---|------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| <b>ACCUMULATED DEPRECIATION</b> |         |   |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| E-ADEP                          |         | Steam Production Plant                                | (290,805,869)          | (80,351,422)         | (371,157,291)          | (192,548,135)        | (51,810,597)         | (244,358,732)          | (98,257,734)         | (28,540,825)         | (126,798,559)        |
| E-ADEP                          |         | Hydro Production Plant                                | 0                      | (197,821,037)        | (197,821,037)          | 0                    | (127,555,005)        | (127,555,005)          | 0                    | (70,266,032)         | (70,266,032)         |
| E-ADEP                          |         | Other Production Plant                                | 0                      | (175,775,808)        | (175,775,808)          | 0                    | (113,340,241)        | (113,340,241)          | 0                    | (62,435,567)         | (62,435,567)         |
| E-ADEP                          |         | Transmission Plant                                    | (27,783,934)           | (251,960,957)        | (279,744,891)          | (17,025,446)         | (162,464,425)        | (179,489,871)          | (10,758,488)         | (89,496,532)         | (100,255,020)        |
| E-ADEP                          |         | Distribution Plant                                    | (766,422,958)          | (543,767)            | (766,966,725)          | (478,105,506)        | (375,944)            | (478,481,450)          | (288,317,452)        | (167,823)            | (288,485,275)        |
| E-ADEP                          |         | General Plant   | (54,773,751)           | (119,868,807)        | (174,642,558)          | (35,744,579)         | (82,353,467)         | (118,098,046)          | (19,029,172)         | (37,515,340)         | (56,544,512)         |
|                                 |         | <b>TOTAL ACCUMULATED DEPRECIATION</b>                 | <b>(1,139,786,512)</b> | <b>(826,321,798)</b> | <b>(1,966,108,310)</b> | <b>(723,423,666)</b> | <b>(537,899,679)</b> | <b>(1,261,323,345)</b> | <b>(416,362,846)</b> | <b>(288,422,119)</b> | <b>(704,784,965)</b> |
| <b>ACCUMULATED AMORTIZATION</b> |         |   |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| E-AAMT                          |         | Production/Transmission-Franchises/Misc Intangibles   | 0                      | (19,159,794)         | (19,159,794)           | 0                    | (12,354,235)         | (12,354,235)           | 0                    | (6,805,559)          | (6,805,559)          |
| E-AAMT                          |         | Distribution-Franchises/Misc Intangibles              | (527,019)              | 0                    | (527,019)              | (527,019)            | 0                    | (527,019)              | 0                    | 0                    | 0                    |
| E-AAMT                          |         | General Plant - 303000                                | 0                      | (3,816,908)          | (3,816,908)            | 0                    | (2,617,408)          | (2,617,408)            | 0                    | (1,199,500)          | (1,199,500)          |
| E-AAMT                          |         | Miscellaneous IT Intangible Plant -3031XX             | (13,922,409)           | (125,298,311)        | (139,220,720)          | (13,922,409)         | (86,083,699)         | (100,006,108)          | 0                    | (39,214,612)         | (39,214,612)         |
| E-AAMT                          |         | General Plant - 390200, 396200                        | 0                      | (1,406,224)          | (1,406,224)            | 0                    | (966,118)            | (966,118)              | 0                    | (440,106)            | (440,106)            |
|                                 |         | <b>TOTAL ACCUMULATED AMORTIZATION</b>                 | <b>(14,449,428)</b>    | <b>(149,681,237)</b> | <b>(164,130,665)</b>   | <b>(14,449,428)</b>  | <b>(102,021,460)</b> | <b>(116,470,888)</b>   | <b>0</b>             | <b>(47,659,777)</b>  | <b>(47,659,777)</b>  |
|                                 |         | <b>TOTAL ACCUMULATED DEPR/AMORT</b>                   | <b>(1,154,235,940)</b> | <b>(976,003,035)</b> | <b>(2,130,238,975)</b> | <b>(737,873,094)</b> | <b>(639,921,139)</b> | <b>(1,377,794,233)</b> | <b>(416,362,846)</b> | <b>(336,081,896)</b> | <b>(752,444,742)</b> |
|                                 |         | <b>NET ELECTRIC UTILITY PLANT before ADFIT</b>        | <b>1,700,701,246</b>   | <b>1,946,594,725</b> | <b>3,647,295,971</b>   | <b>1,167,037,997</b> | <b>1,269,374,074</b> | <b>2,436,412,071</b>   | <b>533,663,249</b>   | <b>677,220,651</b>   | <b>1,210,883,900</b> |
| <b>ACCUMULATED DFIT</b>         |         |   |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 12                              |         | ADFIT - FAS 109 Electric Plant (182310, 283170)       | 0                      | 0                    | 0                      | 0                    | 0                    | 0                      | 0                    | 0                    | 0                    |
| 1                               |         | ADFIT - Colstrip PCB (283200)                         | 0                      | 0                    | 0                      | 0                    | 0                    | 0                      | 0                    | 0                    | 0                    |
| 12                              |         | ADFIT - Electric Plant In Service (282900)            | 0                      | (541,729,808)        | (541,729,808)          | 0                    | (361,880,929)        | (361,880,929)          | 0                    | (179,848,879)        | (179,848,879)        |
| 4                               |         | ADFIT - Common Plant (282900 from C-DTX)              | 0                      | (49,125,027)         | (49,125,027)           | 0                    | (33,750,367)         | (33,750,367)           | 0                    | (15,374,660)         | (15,374,660)         |
| 4                               |         | ADFIT - Plant AFUDC Equity (282919 from C-DTX)        | 0                      | (4,540,648)          | (4,540,648)            | 0                    | (3,119,561)          | (3,119,561)            | 0                    | (1,421,087)          | (1,421,087)          |
| 4                               |         | ADFIT - Common Plant (283750 from C-DTX)              | 0                      | (1,585)              | (1,585)                | 0                    | (1,089)              | (1,089)                | 0                    | (496)                | (496)                |
| 1                               |         | ADFIT - Lake CDA CDR Fund - Allocated (283324)        | 0                      | 0                    | 0                      | 0                    | 0                    | 0                      | 0                    | 0                    | 0                    |
| 1                               |         | ADFIT - CDA IPA Fund Deposit (283325)                 | 0                      | 0                    | 0                      | 0                    | 0                    | 0                      | 0                    | 0                    | 0                    |
| 1                               |         | ADFIT - CDA Lake Settlement - Allocated (283382)      | 0                      | (5,654,833)          | (5,654,833)            | 0                    | (3,646,236)          | (3,646,236)            | 0                    | (2,008,597)          | (2,008,597)          |
| 1                               |         | ADFIT - CDA Settlement Costs (283333)                 | 0                      | 96,976               | 96,976                 | 0                    | 62,530               | 62,530                 | 0                    | 34,446               | 34,446               |
| 12                              |         | ADFIT - Electric portion of Bond Redemptions (283850) | 0                      | (927,152)            | (927,152)              | 0                    | (619,347)            | (619,347)              | 0                    | (307,805)            | (307,805)            |
|                                 |         | <b>TOTAL ACCUMULATED DFIT</b>                         | <b>0</b>               | <b>(601,882,077)</b> | <b>(601,882,077)</b>   | <b>0</b>             | <b>(402,954,999)</b> | <b>(402,954,999)</b>   | <b>0</b>             | <b>(198,927,078)</b> | <b>(198,927,078)</b> |
|                                 |         | <b>NET ELECTRIC UTILITY PLANT</b>                     | <b>1,700,701,246</b>   | <b>1,344,712,648</b> | <b>3,045,413,894</b>   | <b>1,167,037,997</b> | <b>866,419,075</b>   | <b>2,033,457,072</b>   | <b>533,663,249</b>   | <b>478,293,573</b>   | <b>1,011,956,822</b> |

**ALLOCATION RATIOS:**

|       |    |   |          |         |         |
|-------|----|---|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio           | 100.000% | 64.480% | 35.520% |
| E-ALL | 3  | Direct Distribution Operating Expense   | 100.000% | 69.137% | 30.863% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio           | 100.000% | 68.703% | 31.297% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) - AMA | 100.000% | 66.801% | 33.199% |
| E-ALL | 99 | Not Allocated                           | 0.000%   | 0.000%  | 0.000%  |

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

AVISTA UTILITIES

|           |  | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |             |               | ***** IDAHO ***** |             |             |
|-----------|--|--------------------|---------------|---------------|------------------------|-------------|---------------|-------------------|-------------|-------------|
| Ref/Basis | Description (Accounts)                                 | Direct             | Allocated     | Total         | Direct                 | Allocated   | Total         | Direct            | Allocated   | Total       |
| E-PLT     | NET ELECTRIC PLANT IN SERVICE                          | 1,700,701,246      | 1,344,712,648 | 3,045,413,894 | #####                  | 866,419,075 | 2,033,457,072 | 533,663,249       | 478,293,573 | #####       |
|           | OTHER ADJUSTMENTS                                      |                    |               |               |                        |             |               |                   |             |             |
| 4         | Regulatory Asset - AFUDC (182332)                      | 8,169,024          | 43,563,594    | 51,732,618    | 6,190,666              | 29,929,496  | 36,120,162    | 1,978,358         | 13,634,098  | 15,612,456  |
| 4         | Accumulated Amortization - AFUDC (182318)              | (1,788,433)        | (6,478,981)   | (8,267,414)   | (1,421,572)            | (4,451,254) | (5,872,826)   | (366,861)         | (2,027,727) | (2,394,588) |
| 99        | Colstrip 3 AFUDC Reallocation                          | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip Common AFUDC (186100)                         | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip Disallowed AFUDC (111100)                     | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Kettle Falls Disallowed Plant (101030)                 | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Kettle Falls Disallowed Accumulated Depr (108030)      | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Kettle Falls Disallowed (190420)               | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Boulder Park Disallowed Plant (101050)                 | (2,600,000)        | 0             | (2,600,000)   | 0                      | 0           | 0             | (2,600,000)       | 0           | (2,600,000) |
| 99        | Boulder Park Disallowed Accumulated Depr (108050)      | 2,281,873          | 0             | 2,281,873     | 0                      | 0           | 0             | 2,281,873         | 0           | 2,281,873   |
| 99        | ADFIT - Boulder Park Disallowed (190040)               | 66,807             | 0             | 66,807        | 0                      | 0           | 0             | 66,807            | 0           | 66,807      |
| 99        | Investment in WNP3 Exchange Power (124900, 124930)     | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - WNP3 Exchange Power (283120)                   | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | CDA Lake Settlement - WA (182382)                      | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | AMI Existing Meters/ERTs Deferred A/D (108121)         | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | CDA Lake Settlement - ID (186382)                      | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337) | 15,188,245         | 0             | 15,188,245    | 15,188,245             | 0           | 15,188,245    | 0                 | 0           | 0           |
| 99        | Regulatory Asset-Deferred AMI Costs (182337)           | 22,998,650         | 0             | 22,998,650    | 22,998,650             | 0           | 22,998,650    | 0                 | 0           | 0           |
| 99        | ADFIT-Deferred AMI Costs (283436)                      | (8,019,247)        | 0             | (8,019,247)   | (8,019,247)            | 0           | (8,019,247)   | 0                 | 0           | 0           |
| 99        | Spokane River Relicensing (182322)                     | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Spokane River Relicensing (283322)             | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Spokane River PM&Es (182323)                           | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Spokane River PM&Es (283323)                   | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Montana Riverbed Settlement (186360)                   | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Montana Riverbed Settlement (283365)           | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Lancaster Generation (182312)                          | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Lancaster Generation (283312)                  | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Weatherization Loans - Sandpoint (124350)              | 32,151             | 0             | 32,151        | 0                      | 0           | 0             | 32,151            | 0           | 32,151      |
| 4         | Customer Advances (252000)                             | (4,358,708)        | 0             | (4,358,708)   | (1,307,583)            | 0           | (1,307,583)   | (3,051,125)       | 0           | (3,051,125) |
| 2         | Rate Base - Regulatory Liability-Non-plant Excess      | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Regulatory Liability-Customer Tax Credit (254393)      | (27,325,735)       | 0             | (27,325,735)  | (23,121,902)           | 0           | (23,121,902)  | (4,203,833)       | 0           | (4,203,833) |
| 99        | ADFIT-Customer Tax Credit (190393)                     | 5,738,405          | 0             | 5,738,405     | 4,855,600              | 0           | 4,855,600     | 882,805           | 0           | 882,805     |
| 99        | Colstrip-Plant Adjustment (101027)                     | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip-Plant Adjustment Accum. Amort. (108027)       | (8,182,944)        | 0             | (8,182,944)   | (4,927,521)            | 0           | (4,927,521)   | (3,255,423)       | 0           | (3,255,423) |
| 99        | Colstrip-Regulatory Asset (182327)                     | 17,534,584         | 0             | 17,534,584    | 9,981,761              | 0           | 9,981,761     | 7,552,823         | 0           | 7,552,823   |
| 99        | Colstrip-Regulatory Liability (254027)                 | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip-Plant Adjustment ADFIT (190027)               | 481,646            | 0             | 481,646       | 591,667                | 0           | 591,667       | (110,021)         | 0           | (110,021)   |
| 99        | Colstrip Reg Asset ADFIT (283376)                      | (2,522,641)        | 0             | (2,522,641)   | (1,730,208)            | 0           | (1,730,208)   | (792,433)         | 0           | (792,433)   |
| 99        | Colstrip ARO (317000P)                                 | 15,453,370         | 0             | 15,453,370    | 10,098,780             | 0           | 10,098,780    | 5,354,590         | 0           | 5,354,590   |
| 99        | Colstrip ARO A/D (317000A)                             | (7,059,806)        | 0             | (7,059,806)   | (5,002,450)            | 0           | (5,002,450)   | (2,057,356)       | 0           | (2,057,356) |
| 99        | Colstrip ARO Liability (230027)                        | (13,544,606)       | 0             | (13,544,606)  | (8,851,403)            | 0           | (8,851,403)   | (4,693,203)       | 0           | (4,693,203) |
| 99        | Colstrip ARO ADFIT (190376)                            | 2,844,368          | 0             | 2,844,368     | 1,858,795              | 0           | 1,858,795     | 985,573           | 0           | 985,573     |
| 99        | Colstrip ARO ADFIT (283377)                            | (1,762,648)        | 0             | (1,762,648)   | (1,070,229)            | 0           | (1,070,229)   | (692,419)         | 0           | (692,419)   |
| 99        | Customer Deposits (235199)                             | (6,680)            | 0             | (6,680)       | (6,680)                | 0           | (6,680)       | 0                 | 0           | 0           |
| C-WKC     | Working Capital  | 145,789,506        | 0             | 145,789,506   | 99,604,496             | 0           | 99,604,496    | 46,185,010        | 0           | 46,185,010  |
| 99        | DSM Programs (186710)                                  | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
|           | TOTAL OTHER ADJUSTMENTS                                | 159,407,181        | 37,084,613    | 196,491,794   | 115,909,865            | 25,478,242  | 141,388,107   | 43,497,316        | 11,606,371  | 55,103,687  |
|           | NET RATE BASE  | 1,860,108,427      | 1,381,797,261 | 3,241,905,688 | #####                  | 891,897,317 | 2,174,845,179 | 577,160,565       | 489,899,944 | #####       |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 68.703% | 31.297% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|  |                   |
|--|-------------------|
| RESULTS OF OPERATIONS                    | Report ID:        |
| <b>ELECTRIC DEPRECIATION EXPENSE</b>     | <b>E-DEPX-12A</b> |
| For Twelve Months Ended January 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 | ***** ELECTRIC ***** |                   |                   | ***** WASHINGTON ***** |                    |                   | ***** IDAHO ***** |                    |                   |                   |                   |
|--------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------|-------------------|------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
|                                      |               |                                   |                                    |                                    | Direct               | Allocated         | Total             | Direct                 | Allocated          | Total             | Direct            | Allocated          | Total             |                   |                   |
| <b>Electric Production</b>           |               |                                   |                                    |                                    |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| 1                                    | Steam (ED-AN) | 4,162,779                         | 4,162,779                          |                                    |                      | 4,162,779         | 4,162,779         |                        | 2,684,160          | 2,684,160         |                   | 1,478,619          | 1,478,619         |                   |                   |
|                                      | Steam (ED-ID) | 4,393,789                         | 4,393,789                          |                                    | 4,393,789            |                   | 4,393,789         |                        |                    |                   | 4,393,789         |                    | 4,393,789         |                   |                   |
|                                      | Steam (ED-WA) | 11,260,213                        | 11,260,213                         |                                    | 11,260,213           |                   | 11,260,213        | 11,260,213             |                    |                   |                   |                    |                   |                   |                   |
| 1                                    | Hydro (ED-AN) | 16,746,306                        | 16,746,306                         |                                    |                      | 16,746,306        | 16,746,306        |                        | 10,798,018         | 10,798,018        |                   | 5,948,288          | 5,948,288         |                   |                   |
| 1                                    | Other (ED-AN) | 10,948,626                        | 10,948,626                         |                                    |                      | 10,948,626        | 10,948,626        |                        | 7,059,674          | 7,059,674         |                   | 3,888,952          | 3,888,952         |                   |                   |
| <b>Total Electric Production</b>     |               | <b>47,511,713</b>                 | <b>47,511,713</b>                  |                                    |                      | <b>15,654,002</b> | <b>31,857,711</b> | <b>47,511,713</b>      | <b>11,260,213</b>  | <b>20,541,852</b> | <b>31,802,065</b> | <b>4,393,789</b>   | <b>11,315,859</b> | <b>15,709,648</b> |                   |
| <b>Electric Transmission</b>         |               |                                   |                                    |                                    |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| 1                                    | ED-AN         | 20,607,526                        | 20,607,526                         |                                    |                      |                   | 20,607,526        | 20,607,526             |                    | 13,287,733        | 13,287,733        |                    | 7,319,793         | 7,319,793         |                   |
|                                      | ED-ID         | 266,313                           | 266,313                            |                                    | 266,313              |                   | 266,313           |                        |                    |                   | 266,313           |                    | 266,313           |                   |                   |
|                                      | ED-WA         | 522,269                           | 522,269                            |                                    | 522,269              |                   | 522,269           | 522,269                |                    |                   | 522,269           |                    | 522,269           |                   |                   |
| <b>Total Electric Transmission</b>   |               | <b>21,396,108</b>                 | <b>21,396,108</b>                  |                                    |                      | <b>788,582</b>    | <b>20,607,526</b> | <b>21,396,108</b>      | <b>522,269</b>     | <b>13,287,733</b> | <b>13,810,002</b> | <b>266,313</b>     | <b>7,319,793</b>  | <b>7,586,106</b>  |                   |
| <b>Electric Distribution</b>         |               |                                   |                                    |                                    |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| 3                                    | ED-AN         | 86,652                            | 86,652                             |                                    |                      |                   | 86,652            | 86,652                 |                    | 59,909            | 59,909            |                    | 26,743            | 26,743            |                   |
|                                      | ED-ID         | 20,418,712                        | 20,418,712                         |                                    | 20,418,712           |                   | 20,418,712        |                        |                    |                   | 20,418,712        |                    | 20,418,712        |                   |                   |
|                                      | ED-WA         | 40,052,911                        | 40,052,911                         |                                    | 40,052,911           |                   | 40,052,911        | 40,052,911             |                    |                   | 40,052,911        |                    | 40,052,911        |                   |                   |
| <b>Total Electric Distribution</b>   |               | <b>60,558,275</b>                 | <b>60,558,275</b>                  |                                    |                      | <b>60,471,623</b> | <b>86,652</b>     | <b>60,558,275</b>      | <b>40,052,911</b>  | <b>59,909</b>     | <b>40,112,820</b> | <b>20,418,712</b>  | <b>26,743</b>     | <b>20,445,455</b> |                   |
| <b>Gas Underground Storage</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-AN         | 768,757                           |                                    | 768,757                            |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-OR         | 130,280                           |                                    |                                    | 130,280              |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| <b>Total Gas Underground Storage</b> |               | <b>899,037</b>                    |                                    | <b>768,757</b>                     | <b>130,280</b>       |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| <b>Gas Distribution</b>              |               |                                   |                                    |                                    |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-AN         | 57,054                            |                                    | 57,054                             |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-ID         | 7,193,363                         |                                    | 7,193,363                          |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-WA         | 17,062,670                        |                                    | 17,062,670                         |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-OR         | 11,096,271                        |                                    |                                    | 11,096,271           |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| <b>Total Gas Distribution</b>        |               | <b>35,409,358</b>                 |                                    | <b>24,313,087</b>                  | <b>11,096,271</b>    |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| <b>General Plant</b>                 |               |                                   |                                    |                                    |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| 4                                    | ED-AN         | 2,802,636                         | 2,802,636                          |                                    |                      |                   | 2,802,636         | 2,802,636              |                    | 1,925,495         | 1,925,495         |                    | 877,141           | 877,141           |                   |
|                                      | ED-ID         | 531,524                           | 531,524                            |                                    | 531,524              |                   | 531,524           |                        |                    |                   | 531,524           |                    | 531,524           |                   |                   |
|                                      | ED-WA         | 1,442,463                         | 1,442,463                          |                                    | 1,442,463            |                   | 1,442,463         | 1,442,463              |                    |                   |                   |                    |                   |                   |                   |
| 7,4                                  | CD-AA         | 22,397,120                        | 15,703,068                         | 4,637,996                          | 2,056,056            |                   | 15,703,068        | 15,703,068             |                    | 10,788,479        | 10,788,479        |                    | 4,914,589         | 4,914,589         |                   |
| 9,4                                  | CD-AN         | 789,555                           | 609,087                            | 180,468                            |                      |                   | 609,087           | 609,087                |                    | 418,461           | 418,461           |                    | 190,626           | 190,626           |                   |
| 9                                    | CD-ID         | 470,089                           | 362,641                            | 107,448                            |                      | 362,641           | 362,641           |                        |                    |                   | 362,641           |                    | 362,641           |                   |                   |
| 9                                    | CD-WA         | 1,950,491                         | 1,504,667                          | 445,824                            |                      | 1,504,667         | 1,504,667         | 1,504,667              |                    |                   | 1,504,667         |                    |                   |                   |                   |
| 8                                    | GD-AA         | 353,792                           |                                    | 244,240                            | 109,552              |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-AN         | 27,478                            |                                    | 27,478                             |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-ID         | 44,130                            |                                    | 44,130                             |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-WA         | 1,099,704                         |                                    | 1,099,704                          |                      |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
|                                      | GD-OR         | 184,566                           |                                    |                                    | 184,566              |                   |                   |                        |                    |                   |                   |                    |                   |                   |                   |
| <b>Total General Plant</b>           |               | <b>32,093,548</b>                 | <b>22,956,086</b>                  | <b>6,787,288</b>                   | <b>2,350,174</b>     |                   | <b>3,841,295</b>  | <b>19,114,791</b>      | <b>22,956,086</b>  | <b>2,947,130</b>  | <b>13,132,435</b> | <b>16,079,565</b>  | <b>894,165</b>    | <b>5,982,356</b>  | <b>6,876,521</b>  |
| <b>Total Depreciation Expense</b>    |               | <b>197,868,039</b>                | <b>152,422,182</b>                 | <b>31,869,132</b>                  | <b>13,576,725</b>    |                   | <b>80,755,502</b> | <b>71,666,680</b>      | <b>152,422,182</b> | <b>54,782,523</b> | <b>47,021,929</b> | <b>101,804,452</b> | <b>25,972,979</b> | <b>24,644,751</b> | <b>50,617,730</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                        | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|---------------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1 Production/Transmission Ratio       | 64.480%    | 35.520% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 3 Direct Distribution Operating Exper | 69.137%    | 30.863% |
| 9 Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    | 4 Jurisdictional 4-Factor Ratio       | 68.703%    | 31.297% |

|  |                   |
|--|-------------------|
| RESULTS OF OPERATIONS                    | Report ID:        |
| <b>ELECTRIC AMORTIZATION EXPENSE</b>     | <b>E-AMTX-12A</b> |
| For Twelve Months Ended January 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 | ***** ELECTRIC ***** |                  |                  | ***** WASHINGTON ***** |                   |                  | ***** IDAHO ***** |                   |                |                   |                   |
|---|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|-------------------|------------------|-------------------|-------------------|----------------|-------------------|-------------------|
|   |                             |                                   |                                    |                                    | Direct               | Allocated        | Total            | Direct                 | Allocated         | Total            | Direct            | Allocated         | Total          |                   |                   |
| <b>Production/Transmission</b>                        |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
| 1   | Franchises (302000)         | ED-AN                             | 918,400                            | 918,400                            |                      |                  | 918,400          | 918,400                |                   | 592,184          | 592,184           |                   | 326,216        | 326,216           |                   |
| 1   | Misc Intangible Plt (30300) | ED-AN                             | 263,057                            | 263,057                            |                      |                  | 263,057          | 263,057                |                   | 169,619          | 169,619           |                   | 93,438         | 93,438            |                   |
| <b>Total Production/Transmission</b>                  |                             |                                   | <b>1,181,457</b>                   | <b>1,181,457</b>                   |                      |                  | <b>1,181,457</b> | <b>1,181,457</b>       |                   | <b>761,803</b>   | <b>761,803</b>    |                   | <b>419,654</b> | <b>419,654</b>    |                   |
| <b>Distribution</b>                                   |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
|   | Franchises (302000)         | ED-WA                             | 110,105                            | 110,105                            |                      | 110,105          | 110,105          | 110,105                |                   |                  | 110,105           |                   |                |                   |                   |
|   | Misc Intangible Plt (30300) | ED-WA                             | 5,866                              | 5,866                              |                      | 5,866            | 5,866            | 5,866                  |                   | 5,866            | 5,866             |                   |                |                   |                   |
| <b>Total Distribution</b>                             |                             |                                   | <b>115,971</b>                     | <b>115,971</b>                     |                      | <b>115,971</b>   | <b>115,971</b>   | <b>115,971</b>         |                   | <b>115,971</b>   | <b>115,971</b>    |                   |                |                   |                   |
| <b>General Plant - 303000</b>                         |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
| 7,4   |                             | CD-AA                             | 414,834                            | 290,848                            | 85,904               | 38,082           | 290,848          | 290,848                |                   | 199,821          | 199,821           |                   | 91,027         | 91,027            |                   |
| 9,1   |                             | CD-AN                             | 9,729                              | 7,505                              | 2,224                |                  | 7,505            | 7,505                  |                   | 4,839            | 4,839             |                   | 2,666          | 2,666             |                   |
|   |                             | GD-ID                             | 14,795                             |                                    | 14,795               |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
|   |                             | GD-WA                             | 24,862                             |                                    | 24,862               |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
|   |                             | GD-OR                             | 6,607                              |                                    |                      | 6,607            |                  |                        |                   |                  |                   |                   |                |                   |                   |
| <b>Total General Plant - 303000</b>                   |                             |                                   | <b>470,827</b>                     | <b>298,353</b>                     | <b>127,785</b>       | <b>44,689</b>    | <b>298,353</b>   | <b>298,353</b>         |                   | <b>204,660</b>   | <b>204,660</b>    |                   | <b>93,693</b>  | <b>93,693</b>     |                   |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
| 7,4   |                             | CD-AA                             | 48,903,396                         | 34,287,149                         | 10,126,915           | 4,489,332        | 34,287,149       | 34,287,149             |                   | 23,556,300       | 23,556,300        |                   | 10,730,849     | 10,730,849        |                   |
| 9,4   |                             | CD-AN                             | 111,616                            | 86,104                             | 25,512               |                  | 86,104           | 86,104                 |                   | 59,156           | 59,156            |                   | 26,948         | 26,948            |                   |
| 9,4   |                             | CD-ID                             | 0                                  | 0                                  | 0                    |                  | 0                | 0                      |                   | 0                | 0                 |                   | 0              | 0                 |                   |
| 9,4   |                             | CD-WA                             | 2,655,652                          | 2,048,650                          | 607,002              |                  | 2,048,650        | 2,048,650              | 2,048,650         |                  | 2,048,650         |                   |                | 0                 |                   |
| 4   |                             | ED-AN                             | 7,396,547                          | 7,396,547                          |                      |                  | 7,396,547        | 7,396,547              |                   | 5,081,650        | 5,081,650         |                   | 2,314,897      | 2,314,897         |                   |
|   |                             | ED-ID                             | 0                                  | 0                                  |                      |                  | 0                | 0                      |                   | 0                | 0                 |                   | 0              | 0                 |                   |
|   |                             | ED-WA                             | 1,263,785                          | 1,263,785                          |                      |                  | 1,263,785        | 1,263,785              | 1,263,785         |                  | 1,263,785         |                   |                |                   |                   |
| 8   |                             | GD-AA                             | 163,885                            |                                    | 113,138              | 50,747           |                  |                        |                   |                  |                   |                   |                |                   |                   |
|   |                             | GD-AN                             | 0                                  |                                    | 0                    |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
|   |                             | GD-OR                             | 68,891                             |                                    |                      | 68,891           |                  |                        |                   |                  |                   |                   |                |                   |                   |
| <b>Total Miscellaneous IT Intangible Plt - 3031XX</b> |                             |                                   | <b>60,563,772</b>                  | <b>45,082,235</b>                  | <b>10,872,567</b>    | <b>4,608,970</b> | <b>3,312,435</b> | <b>41,769,800</b>      | <b>45,082,235</b> | <b>3,312,435</b> | <b>28,697,106</b> | <b>32,009,541</b> | <b>0</b>       | <b>13,072,694</b> | <b>13,072,694</b> |
| <b>Gas Underground Storage</b>                        |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
|   |                             | GD-AN                             | 0                                  |                                    | 0                    |                  |                  |                        |                   |                  |                   |                   |                |                   |                   |
| <b>Total Gas Underground Storage</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                            |                      |                  | 422,431          | 422,431                |                   | 290,223          | 290,223           |                   | 132,208        | 132,208           |                   |
|   |                             | 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>422,431</b>   | <b>422,431</b>         |                   | <b>290,223</b>   | <b>290,223</b>    |                   | <b>132,208</b> | <b>132,208</b>    |                   |
| <b>Total Amortization Expense</b>                     |                             |                                   | <b>62,754,458</b>                  | <b>47,100,447</b>                  | <b>11,000,352</b>    | <b>4,653,659</b> | <b>3,428,406</b> | <b>43,672,041</b>      | <b>47,100,447</b> | <b>3,428,406</b> | <b>29,953,792</b> | <b>33,382,198</b> | <b>0</b>       | <b>13,718,249</b> | <b>13,718,249</b> |

| Allocation Ratios: |                                | Electric | Gas-North | Gas-South | Jurisdiction - |                               | Washington | Idaho   |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|------------|---------|
| 7                  | Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1              | Production/Transmission Rat   | 64.480%    | 35.520% |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 4              | Jurisdictional 4-Factor Ratio | 68.703%    | 31.297% |
| 9                  | Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    |                |                               |            |         |

|  |                          |
|--|--------------------------|
| RESULTS OF OPERATIONS                    | Report ID:<br>E-ADEP-12A |
| <b>ELECTRIC ACCUMULATED DEPRECIATION</b> |                          |
| For Twelve Months Ended January 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 | ***** ELECTRIC ***** |                        |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****      |                      |                      |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|
|                                    |               |                                   |                                    |                                    | Direct               | Allocated              | Total                | Direct                 | Allocated            | Total                | Direct                 | Allocated            | Total                |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |
| 1                                  | Steam (ED-AN) | (80,351,422)                      | (80,351,422)                       |                                    |                      | (80,351,422)           | (80,351,422)         |                        | (51,810,597)         | (51,810,597)         |                        | (28,540,825)         | (28,540,825)         |
|                                    | Steam (ED-ID) | (98,257,734)                      | (98,257,734)                       |                                    | (98,257,734)         |                        | (98,257,734)         |                        |                      |                      | (98,257,734)           |                      | (98,257,734)         |
|                                    | Steam (ED-WA) | (192,548,135)                     | (192,548,135)                      |                                    | (192,548,135)        |                        | (192,548,135)        | (192,548,135)          |                      | (192,548,135)        |                        |                      |                      |
| 1                                  | Hydro (ED-AN) | (197,821,037)                     | (197,821,037)                      |                                    |                      | (197,821,037)          | (197,821,037)        |                        | (127,555,005)        | (127,555,005)        |                        | (70,266,032)         | (70,266,032)         |
| 1                                  | Other (ED-AN) | (175,775,808)                     | (175,775,808)                      |                                    |                      | (175,775,808)          | (175,775,808)        |                        | (113,340,241)        | (113,340,241)        |                        | (62,435,567)         | (62,435,567)         |
| <b>Total Electric Production</b>   |               | <b>(744,754,136)</b>              | <b>(744,754,136)</b>               |                                    | <b>(290,805,869)</b> | <b>(453,948,267)</b>   | <b>(744,754,136)</b> | <b>(192,548,135)</b>   | <b>(292,705,843)</b> | <b>(485,253,978)</b> | <b>(98,257,734)</b>    | <b>(161,242,424)</b> | <b>(259,500,158)</b> |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |
| 1                                  | ED-AN         | (251,960,957)                     | (251,960,957)                      |                                    |                      | (251,960,957)          | (251,960,957)        |                        | (162,464,425)        | (162,464,425)        |                        | (89,496,532)         | (89,496,532)         |
|                                    | ED-ID         | (10,758,488)                      | (10,758,488)                       |                                    | (10,758,488)         |                        | (10,758,488)         |                        |                      |                      | (10,758,488)           |                      | (10,758,488)         |
|                                    | ED-WA         | (17,025,446)                      | (17,025,446)                       |                                    | (17,025,446)         |                        | (17,025,446)         | (17,025,446)           |                      | (17,025,446)         |                        |                      | (17,025,446)         |
| <b>Total Electric Transmissic</b>  |               | <b>(279,744,891)</b>              | <b>(279,744,891)</b>               |                                    | <b>(27,783,934)</b>  | <b>(251,960,957)</b>   | <b>(279,744,891)</b> | <b>(17,025,446)</b>    | <b>(162,464,425)</b> | <b>(179,489,871)</b> | <b>(10,758,488)</b>    | <b>(89,496,532)</b>  | <b>(100,255,020)</b> |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |
| 3                                  | ED-AN         | (543,767)                         | (543,767)                          |                                    |                      | (543,767)              | (543,767)            |                        | (375,944)            | (375,944)            |                        | (167,823)            | (167,823)            |
|                                    | ED-ID         | (288,317,452)                     | (288,317,452)                      |                                    | (288,317,452)        |                        | (288,317,452)        |                        |                      |                      | (288,317,452)          |                      | (288,317,452)        |
|                                    | ED-WA         | (478,105,506)                     | (478,105,506)                      |                                    | (478,105,506)        |                        | (478,105,506)        | (478,105,506)          |                      | (478,105,506)        |                        |                      | (478,105,506)        |
| <b>Total Electric Distribution</b> |               | <b>(766,966,725)</b>              | <b>(766,966,725)</b>               |                                    | <b>(766,422,958)</b> | <b>(543,767)</b>       | <b>(766,966,725)</b> | <b>(478,105,506)</b>   | <b>(375,944)</b>     | <b>(478,481,450)</b> | <b>(288,317,452)</b>   | <b>(167,823)</b>     | <b>(288,485,275)</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-AN         | (19,653,442)                      |                                    | (19,653,442)                       |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-OR         | (1,718,718)                       |                                    | (1,718,718)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |
| <b>Total Gas Underground S</b>     |               | <b>(21,372,160)</b>               |                                    | <b>(19,653,442)</b>                |                      | <b>(1,718,718)</b>     |                      |                        |                      |                      |                        |                      |                      |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-AN         | (2,056,989)                       |                                    | (2,056,989)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-ID         | (105,356,035)                     |                                    | (105,356,035)                      |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-WA         | (195,898,563)                     |                                    | (195,898,563)                      |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-OR         | (145,807,649)                     |                                    | (145,807,649)                      |                      |                        |                      |                        |                      |                      |                        |                      |                      |
| <b>Total Gas Distribution</b>      |               | <b>(449,119,236)</b>              |                                    | <b>(303,311,587)</b>               |                      | <b>(145,807,649)</b>   |                      |                        |                      |                      |                        |                      |                      |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |
| 4                                  | ED-AN         | (36,947,433)                      | (36,947,433)                       |                                    |                      | (36,947,433)           | (36,947,433)         |                        | (25,383,995)         | (25,383,995)         |                        | (11,563,438)         | (11,563,438)         |
|                                    | ED-ID         | (13,523,903)                      | (13,523,903)                       |                                    | (13,523,903)         |                        | (13,523,903)         |                        |                      |                      | (13,523,903)           |                      | (13,523,903)         |
|                                    | ED-WA         | (27,076,641)                      | (27,076,641)                       |                                    | (27,076,641)         |                        | (27,076,641)         | (27,076,641)           |                      | (27,076,641)         |                        |                      |                      |
| 7,4                                | CD-AA         | (108,405,767)                     | (76,005,452)                       | (22,448,666)                       | (9,951,649)          |                        | (76,005,452)         |                        | (52,218,026)         | (52,218,026)         |                        | (23,787,426)         | (23,787,426)         |
| 9,4                                | CD-AN         | (8,965,067)                       | (6,915,922)                        | (2,049,145)                        |                      |                        | (6,915,922)          |                        | (4,751,446)          | (4,751,446)          |                        | (2,164,476)          | (2,164,476)          |
| 9                                  | CD-ID         | (7,136,447)                       | (5,505,269)                        | (1,631,178)                        |                      | (5,505,269)            | (5,505,269)          |                        |                      |                      | (5,505,269)            |                      | (5,505,269)          |
| 9                                  | CD-WA         | (11,236,195)                      | (8,667,938)                        | (2,568,257)                        |                      | (8,667,938)            | (8,667,938)          |                        |                      |                      |                        |                      | (8,667,938)          |
| 8                                  | GD-AA         | (2,680,694)                       |                                    | (1,850,617)                        | (830,077)            |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-AN         | (4,018,950)                       |                                    | (4,018,950)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-ID         | (2,445,512)                       |                                    | (2,445,512)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-WA         | (13,254,168)                      |                                    | (13,254,168)                       |                      |                        |                      |                        |                      |                      |                        |                      |                      |
|                                    | GD-OR         | (5,787,141)                       |                                    | (5,787,141)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |
| <b>Total General Plant</b>         |               | <b>(241,477,918)</b>              | <b>(174,642,558)</b>               | <b>(50,266,493)</b>                | <b>(16,568,867)</b>  | <b>(54,773,751)</b>    | <b>(119,868,807)</b> | <b>(174,642,558)</b>   | <b>(35,744,579)</b>  | <b>(82,353,467)</b>  | <b>(118,098,046)</b>   | <b>(19,029,172)</b>  | <b>(37,515,340)</b>  |
| <b>Total Accumulated Depr</b>      |               | <b>(2,503,435,066)</b>            | <b>(1,966,108,310)</b>             | <b>(373,231,522)</b>               | <b>(164,095,234)</b> | <b>(1,139,786,512)</b> | <b>(826,321,798)</b> | <b>(1,966,108,310)</b> | <b>(723,423,666)</b> | <b>(537,899,679)</b> | <b>(1,261,323,345)</b> | <b>(416,362,846)</b> | <b>(288,422,119)</b> |

| <b>Allocation Ratios:</b>        |          |           |           |                |                                       |  |  |            |         |  |  |  |
|----------------------------------|----------|-----------|-----------|----------------|---------------------------------------|--|--|------------|---------|--|--|--|
| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction - |                                       |  |  | Washington | Idaho   |  |  |  |
| 7 Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1              | Production/Transmission Ratio         |  |  | 64.480%    | 35.520% |  |  |  |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 3              | Direct Distribution Operating Expense |  |  | 69.137%    | 30.863% |  |  |  |
| 9 Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    | 4              | Jurisdictional 4-Factor Ratio         |  |  | 68.703%    | 31.297% |  |  |  |

|  |                          |
|--|--------------------------|
| RESULTS OF OPERATIONS                    | Report ID:<br>E-AAMT-12A |
| ELECTRIC ACCUMULATED AMORTIZATION        |                          |
| For Twelve Months Ended January 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 | ***** ELECTRIC ***** |                     |                      | ***** WASHINGTON ***** |                     |                      | ***** IDAHO *****    |                    |                     |                     |
|--|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|----------------------|--------------------|---------------------|---------------------|
|  |                                 |                                   |                                    |                                    | Direct               | Allocated           | Total                | Direct                 | Allocated           | Total                | Direct               | Allocated          | Total               |                     |
| <b>Production/Transmission</b>                   |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 1  | Franchises (302000) ED-AN       | (16,187,488)                      | (16,187,488)                       |                                    |                      | (16,187,488)        | (16,187,488)         |                        | (10,437,692)        | (10,437,692)         |                      | (5,749,796)        | (5,749,796)         |                     |
| 1  | Misc Intangible Plt (3030 ED-AN | (2,972,306)                       | (2,972,306)                        |                                    |                      | (2,972,306)         | (2,972,306)          |                        | (1,916,543)         | (1,916,543)          |                      | (1,055,763)        | (1,055,763)         |                     |
| <b>Total Production/Transmission</b>             |                                 | <b>(19,159,794)</b>               | <b>(19,159,794)</b>                |                                    |                      | <b>(19,159,794)</b> | <b>(19,159,794)</b>  |                        | <b>(12,354,235)</b> | <b>(12,354,235)</b>  |                      | <b>(6,805,559)</b> | <b>(6,805,559)</b>  |                     |
| <b>Distribution</b>                              |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | Franchises (302000) ED-WA       | (457,459)                         | (457,459)                          |                                    |                      | (457,459)           | (457,459)            |                        | (457,459)           | (457,459)            |                      |                    |                     |                     |
|  | Misc Intangible Plt (3030 ED-WA | (69,560)                          | (69,560)                           |                                    |                      | (69,560)            | (69,560)             |                        | (69,560)            | (69,560)             |                      |                    |                     |                     |
| <b>Total Distribution</b>                        |                                 | <b>(527,019)</b>                  | <b>(527,019)</b>                   |                                    |                      | <b>(527,019)</b>    | <b>(527,019)</b>     |                        | <b>(527,019)</b>    | <b>(527,019)</b>     |                      |                    |                     |                     |
| <b>General Plant - 303000</b>                    |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 7,4  | CD-AA                           | (5,277,776)                       | (3,700,354)                        | (1,092,922)                        | (484,500)            | (3,700,354)         | (3,700,354)          |                        | (2,542,254)         | (2,542,254)          |                      | (1,158,100)        | (1,158,100)         |                     |
| 9,1  | CD-AN                           | (151,088)                         | (116,554)                          | (34,534)                           |                      | (116,554)           | (116,554)            |                        | (75,154)            | (75,154)             |                      | (41,400)           | (41,400)            |                     |
|  | GD-ID                           | (168,679)                         |                                    | (168,679)                          |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-WA                           | (330,104)                         |                                    | (330,104)                          |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | (132,855)                         |                                    |                                    | (132,855)            |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total General Plant - 303000</b>              |                                 | <b>(6,060,502)</b>                | <b>(3,816,908)</b>                 | <b>(1,626,239)</b>                 | <b>(617,355)</b>     |                     | <b>(3,816,908)</b>   | <b>(3,816,908)</b>     |                     | <b>(2,617,408)</b>   | <b>(2,617,408)</b>   |                    | <b>(1,199,500)</b>  | <b>(1,199,500)</b>  |
| <b>Miscellaneous IT Intangible Plant -3031XX</b> |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 7,4  | CD-AA                           | (157,800,697)                     | (110,637,224)                      | (32,677,369)                       | (14,486,104)         | (110,637,224)       | (110,637,224)        |                        | (76,011,092)        | (76,011,092)         |                      | (34,626,132)       | (34,626,132)        |                     |
| 9,4  | CD-AN                           | (462,729)                         | (356,963)                          | (105,766)                          |                      | (356,963)           | (356,963)            |                        | (245,244)           | (245,244)            |                      | (111,719)          | (111,719)           |                     |
| 9  | CD-ID                           | 0                                 | 0                                  | 0                                  |                      | 0                   | 0                    |                        | 0                   | 0                    |                      | 0                  | 0                   |                     |
| 9  | CD-WA                           | (14,429,554)                      | (11,131,391)                       | (3,298,163)                        |                      | (11,131,391)        | (11,131,391)         |                        | (11,131,391)        | (11,131,391)         |                      | 0                  | 0                   |                     |
| 4  | ED-AN                           | (14,304,124)                      | (14,304,124)                       |                                    |                      | (14,304,124)        | (14,304,124)         |                        | (9,827,363)         | (9,827,363)          |                      | (4,476,761)        | (4,476,761)         |                     |
|  | ED-ID                           | 0                                 | 0                                  |                                    |                      | 0                   | 0                    |                        | 0                   | 0                    |                      | 0                  | 0                   |                     |
|  | ED-WA                           | (2,791,018)                       | (2,791,018)                        |                                    |                      | (2,791,018)         | (2,791,018)          |                        | (2,791,018)         | (2,791,018)          |                      |                    |                     |                     |
| 8  | GD-AA                           | (286,075)                         |                                    | (197,492)                          | (88,583)             |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-AN                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | (53,734)                          |                                    |                                    | (53,734)             |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total Misc IT Intangible Plant - 3031XX</b>   |                                 | <b>(190,127,931)</b>              | <b>(139,220,720)</b>               | <b>(36,278,790)</b>                | <b>(14,628,421)</b>  | <b>(13,922,409)</b> | <b>(125,298,311)</b> | <b>(139,220,720)</b>   | <b>(13,922,409)</b> | <b>(86,083,699)</b>  | <b>(100,006,108)</b> | <b>0</b>           | <b>(39,214,612)</b> | <b>(39,214,612)</b> |
| <b>Gas Underground Storage</b>                   |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-AN                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total Gas Underground Storage</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                   |                     |
| 9  | CD-WA                           | 0                                 | 0                                  | 0                                  |                      | 0                   | 0                    |                        | 0                   | 0                    |                      | 0                  | 0                   |                     |
| 4  | ED-AN                           | (1,406,224)                       | (1,406,224)                        |                                    |                      | (1,406,224)         | (1,406,224)          |                        | (966,118)           | (966,118)            |                      | (440,106)          | (440,106)           |                     |
|  | ED-WA                           | 0                                 | 0                                  |                                    |                      | 0                   | 0                    |                        | 0                   | 0                    |                      |                    |                     |                     |
|  | GD-WA                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | 0                                 |                                    |                                    | 0                    |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total General Plant - 390200, 396200</b>      |                                 | <b>(1,406,224)</b>                | <b>(1,406,224)</b>                 | <b>0</b>                           | <b>0</b>             | <b>0</b>            | <b>(1,406,224)</b>   | <b>(1,406,224)</b>     | <b>0</b>            | <b>(966,118)</b>     | <b>(966,118)</b>     | <b>0</b>           | <b>(440,106)</b>    | <b>(440,106)</b>    |
| <b>Total Accumulated Amortization</b>            |                                 | <b>(217,281,470)</b>              | <b>(164,130,665)</b>               | <b>(37,905,029)</b>                | <b>(15,245,776)</b>  | <b>(14,449,428)</b> | <b>(149,681,237)</b> | <b>(164,130,665)</b>   | <b>(14,449,428)</b> | <b>(102,021,460)</b> | <b>(116,470,888)</b> | <b>0</b>           | <b>(47,659,777)</b> | <b>(47,659,777)</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 | 70.112%  | 20.708%   | 9.180%    | 1                     | Production/Transmission Ratio | 64.480% | 35.520%    |       |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 4                     | Jurisdictional 4-Factor Ratio | 68.703% | 31.297%    |       |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    |                       |                               |         |            |       |  |  |  |

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

AVISTA UTILITIES  
Electric 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             |
|           | <b>389XXX Land &amp; Land Rights</b>           |                    |                      |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        | ED-WA / ID / AN                                | 1,036,054          | 122,220              | 362,279           | 551,555            | 1,036,054             | 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                 |                   |
| 99        | GD-OR / AS                                     | 845,517            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 845,517          | 0                 |                   |
| 8         | GD-AA  | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 7         | CD-AA  | 12,054,659         | 0                    | 0                 | 8,451,762          | 8,451,762             | 0                 | 0                | 2,496,279         | 2,496,279              | 0                | 1,106,618         |                   |
| 9         | CD-WA / ID / AN                                | 2,327,289          | 678,639              | 337,288           | 779,414            | 1,795,341             | 201,076           | 99,936           | 230,936           | 531,948                | 0                | 0                 |                   |
|           | <b>TOTAL ACCOUNT</b>                           | <b>19,334,536</b>  | <b>800,859</b>       | <b>699,567</b>    | <b>9,782,731</b>   | <b>11,283,157</b>     | <b>3,272,093</b>  | <b>99,936</b>    | <b>2,727,215</b>  | <b>6,099,244</b>       | <b>845,517</b>   | <b>1,106,618</b>  | <b>1,952,135</b>  |
|           | <b>390XXX Structures &amp; Improvements</b>    |                    |                      |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        | ED-WA / ID / AN                                | 20,793,408         | 8,502,130            | 3,159,066         | 9,132,212          | 20,793,408            | 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                 |                   |
| 99        | GD-OR / AS                                     | 4,325,896          | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 4,325,896        | 0                 |                   |
| 8         | GD-AA  | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 7         | CD-AA  | 131,456,191        | 0                    | 0                 | 92,166,565         | 92,166,565            | 0                 | 0                | 27,221,948        | 27,221,948             | 0                | 12,067,678        |                   |
| 9         | CD-WA / ID / AN                                | 31,567,510         | 9,447,858            | 6,288,630         | 8,615,636          | 24,352,124            | 2,799,343         | 1,863,283        | 2,552,760         | 7,215,386              | 0                | 0                 |                   |
|           | <b>TOTAL ACCOUNT</b>                           | <b>213,193,605</b> | <b>17,949,988</b>    | <b>9,447,696</b>  | <b>109,914,413</b> | <b>137,312,097</b>    | <b>27,849,943</b> | <b>1,863,283</b> | <b>29,774,708</b> | <b>59,487,934</b>      | <b>4,325,896</b> | <b>12,067,678</b> | <b>16,393,574</b> |
|           | <b>391XXX Office Furniture &amp; Equipment</b> |                    |                      |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        | ED-WA / ID / AN                                | 3,774,638          | 1,391,945            | 7,798             | 2,374,895          | 3,774,638             | 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                 |                   |
| 99        | GD-OR / AS                                     | 12,109             | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 12,109           | 0                 |                   |
| 8         | GD-AA  | 170,667            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 117,820           | 117,820                | 0                | 52,847            |                   |
| 7         | CD-AA  | 71,758,187         | 0                    | 0                 | 50,311,100         | 50,311,100            | 0                 | 0                | 14,859,685        | 14,859,685             | 0                | 6,587,402         |                   |
| 9         | CD-WA / ID / AN                                | 4,120,834          | 2,938,522            | 7,622             | 232,791            | 3,178,935             | 870,666           | 2,258            | 68,975            | 941,899                | 0                | 0                 |                   |
|           | <b>TOTAL ACCOUNT</b>                           | <b>80,069,558</b>  | <b>4,330,467</b>     | <b>15,420</b>     | <b>52,918,786</b>  | <b>57,264,673</b>     | <b>1,103,789</b>  | <b>2,258</b>     | <b>15,046,480</b> | <b>16,152,527</b>      | <b>12,109</b>    | <b>6,640,249</b>  | <b>6,652,358</b>  |
|           | <b>392XXX Transportation Equipment</b>         |                    |                      |                   |                    |                       |                   |                  |                   |                        |                  |                   |                   |
| 99        | ED-WA / ID / AN                                | 61,967,130         | 26,046,782           | 12,244,295        | 23,676,053         | 61,967,130            | 0                 | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        | GD-WA / ID / AN                                | 16,282,968         | 0                    | 0                 | 0                  | 0                     | 9,930,678         | 3,426,034        | 2,926,256         | 16,282,968             | 0                | 0                 |                   |
| 99        | GD-OR / AS                                     | 4,817,573          | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                 | 0                      | 4,817,573        | 0                 |                   |
| 8         | GD-AA  | 97,187             | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 67,093            | 67,093                 | 0                | 30,094            |                   |
| 7         | CD-AA  | 7,566,135          | 0                    | 0                 | 5,304,769          | 5,304,769             | 0                 | 0                | 1,566,795         | 1,566,795              | 0                | 694,571           |                   |
| 9         | CD-WA / ID / AN                                | 7,307,089          | 1,565,390            | 802,598           | 3,268,919          | 5,636,907             | 463,816           | 237,805          | 968,561           | 1,670,182              | 0                | 0                 |                   |
|           | <b>TOTAL ACCOUNT</b>                           | <b>98,038,082</b>  | <b>27,612,172</b>    | <b>13,046,893</b> | <b>32,249,741</b>  | <b>72,908,806</b>     | <b>10,394,494</b> | <b>3,663,839</b> | <b>5,528,705</b>  | <b>19,587,038</b>      | <b>4,817,573</b> | <b>724,665</b>    | <b>5,542,238</b>  |



|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS<br><b>COMMON GENERAL PLANT</b><br>For Twelve Months Ended January 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>393000 Stores Equipment</b>                    |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 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  | 20,438            | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 20,438                 | 0                | 20,438           |
| 8         | GD-AA   | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 7         | CD-AA   | 12,523            | 0                    | 0                | 8,780             | 8,780             | 0                     | 0              | 2,593            | 2,593             | 0                      | 1,150            | 1,150            |
| 9         | CD-WA / ID / AN                                   | 5,831,263         | 513,675              | 185,827          | 3,798,909         | 4,498,411         | 152,199               | 55,059         | 1,125,594        | 1,332,852         | 0                      | 0                | 0                |
|           | <b>TOTAL ACCOUNT</b>                              | <b>6,559,360</b>  | <b>572,541</b>       | <b>185,827</b>   | <b>4,221,606</b>  | <b>4,979,974</b>  | <b>374,552</b>        | <b>55,059</b>  | <b>1,128,187</b> | <b>1,557,798</b>  | <b>20,438</b>          | <b>1,150</b>     | <b>21,588</b>    |
|           | <b>394000 Tools, Shop, &amp; Garage Equipment</b> |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 99        | ED-WA / ID / AN                                   | 8,565,913         | 1,550,577            | 498,400          | 6,516,936         | 8,565,913         | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 99        | GD-WA / ID / AN                                   | 3,627,190         | 0                    | 0                | 0                 | 0                 | 2,711,325             | 482,996        | 432,869          | 3,627,190         | 0                      | 0                | 0                |
| 99        | GD-OR / AS  | 1,127,508         | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 1,127,508              | 0                | 1,127,508        |
| 8         | GD-AA   | 5,795,951         | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 4,001,235        | 4,001,235         | 0                      | 1,794,716        | 1,794,716        |
| 7         | CD-AA   | 15,849,654        | 0                    | 0                | 11,112,510        | 11,112,510        | 0                     | 0              | 3,282,146        | 3,282,146         | 0                      | 1,454,998        | 1,454,998        |
| 9         | CD-WA / ID / AN                                   | 2,015,254         | 20,961               | 747,751          | 785,915           | 1,554,627         | 6,211                 | 221,554        | 232,862          | 460,627           | 0                      | 0                | 0                |
|           | <b>TOTAL ACCOUNT</b>                              | <b>36,981,470</b> | <b>1,571,538</b>     | <b>1,246,151</b> | <b>18,415,361</b> | <b>21,233,050</b> | <b>2,717,536</b>      | <b>704,550</b> | <b>7,949,112</b> | <b>11,371,198</b> | <b>1,127,508</b>       | <b>3,249,714</b> | <b>4,377,222</b> |
|           | <b>394100 Electric Charging Stations</b>          |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 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>         |
|           | <b>395000 Laboratory Equipment</b>                |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 99        | ED-WA / ID / AN                                   | 3,254,371         | 397,691              | 15,225           | 2,841,455         | 3,254,371         | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 99        | GD-WA / ID / AN                                   | 203,379           | 0                    | 0                | 0                 | 0                 | 108,462               | 0              | 94,917           | 203,379           | 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   | 232,523           | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 160,522          | 160,522           | 0                      | 72,001           | 72,001           |
| 7         | CD-AA   | 1,322,314         | 0                    | 0                | 927,101           | 927,101           | 0                     | 0              | 273,825          | 273,825           | 0                      | 121,388          | 121,388          |
| 9         | CD-WA / ID / AN                                   | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
|           | <b>TOTAL ACCOUNT</b>                              | <b>5,031,173</b>  | <b>397,691</b>       | <b>15,225</b>    | <b>3,768,556</b>  | <b>4,181,472</b>  | <b>108,462</b>        | <b>0</b>       | <b>529,264</b>   | <b>637,726</b>    | <b>18,586</b>          | <b>193,389</b>   | <b>211,975</b>   |
|           | <b>396XXX Power Operated Equipment</b>            |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |
| 99        | ED-WA / ID / AN                                   | 26,377,126        | 12,756,827           | 7,757,485        | 5,862,814         | 26,377,126        | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 99        | GD-WA / ID / AN                                   | 4,242,252         | 0                    | 0                | 0                 | 0                 | 2,611,638             | 810,025        | 820,589          | 4,242,252         | 0                      | 0                | 0                |
| 99        | GD-OR / AS  | 43,834            | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 43,834                 | 0                | 43,834           |
| 8         | GD-AA   | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |
| 7         | CD-AA   | 528,478           | 0                    | 0                | 370,527           | 370,527           | 0                     | 0              | 109,437          | 109,437           | 0                      | 48,514           | 48,514           |
| 9         | CD-WA / ID / AN                                   | 1,386,607         | 250,008              | 331,808          | 487,854           | 1,069,670         | 74,076                | 98,313         | 144,548          | 316,937           | 0                      | 0                | 0                |
|           | <b>TOTAL ACCOUNT</b>                              | <b>32,578,297</b> | <b>13,006,835</b>    | <b>8,089,293</b> | <b>6,721,195</b>  | <b>27,817,323</b> | <b>2,685,714</b>      | <b>908,338</b> | <b>1,074,574</b> | <b>4,668,626</b>  | <b>43,834</b>          | <b>48,514</b>    | <b>92,348</b>    |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS<br><b>COMMON GENERAL PLANT</b><br>For Twelve Months Ended January 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             |
|           | 397XXX Communication Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |
| 99        | ED-WA / ID / AN                | 43,630,850         | 12,918,663           | 6,527,639         | 24,184,548         | 43,630,850         | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                | 897,786            | 0                    | 0                 | 0                  | 0                  | 603,938               | 287,726          | 6,122             | 897,786            | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                     | 744,771            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 744,771                | 0                 | 744,771           |
| 8         | GD-AA                          | 243,298            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 167,961           | 167,961            | 0                      | 75,337            | 75,337            |
| 7         | CD-AA                          | 102,377,298        | 0                    | 0                 | 71,778,771         | 71,778,771         | 0                     | 0                | 21,200,291        | 21,200,291         | 0                      | 9,398,236         | 9,398,236         |
| 9         | CD-WA/ ID / AN                 | 19,881,359         | 10,315,245           | 2,537,556         | 2,484,276          | 15,337,077         | 3,056,344             | 751,862          | 736,076           | 4,544,282          | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>           | <b>167,775,362</b> | <b>23,233,908</b>    | <b>9,065,195</b>  | <b>98,447,595</b>  | <b>130,746,698</b> | <b>3,660,282</b>      | <b>1,039,588</b> | <b>22,110,450</b> | <b>26,810,320</b>  | <b>744,771</b>         | <b>9,473,573</b>  | <b>10,218,344</b> |
|           | 398000 Miscellaneous Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |
| 99        | ED-WA / ID / AN                | 287,237            | 0                    | 6,846             | 280,391            | 287,237            | 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                     | 9,092              | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 9,092                  | 0                 | 9,092             |
| 8         | GD-AA                          | 889                | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 614               | 614                | 0                      | 275               | 275               |
| 7         | CD-AA                          | 851,136            | 0                    | 0                 | 596,749            | 596,749            | 0                     | 0                | 176,253           | 176,253            | 0                      | 78,134            | 78,134            |
| 9         | CD-WA/ ID / AN                 | 15,793             | 0                    | 5,455             | 6,728              | 12,183             | 0                     | 1,616            | 1,994             | 3,610              | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>           | <b>1,164,147</b>   | <b>0</b>             | <b>12,301</b>     | <b>883,868</b>     | <b>896,169</b>     | <b>0</b>              | <b>1,616</b>     | <b>178,861</b>    | <b>180,477</b>     | <b>9,092</b>           | <b>78,409</b>     | <b>87,501</b>     |
|           | <b>TOTAL GENERAL PLANT</b>     | <b>660,842,377</b> | <b>89,475,999</b>    | <b>41,823,568</b> | <b>337,440,639</b> | <b>468,740,206</b> | <b>52,166,865</b>     | <b>8,338,467</b> | <b>86,047,556</b> | <b>146,552,888</b> | <b>11,965,324</b>      | <b>33,583,959</b> | <b>45,549,283</b> |

ALLOCATION RATIOS:

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

| 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             |
|           | 303000  | Intangible Plant                                |                    |                      |           |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 12,144,026         | 319,716              | 0         | 11,824,310         | 12,144,026            | 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                 |                   |
| 99        |         | GD-OR / AS                                      | 425,951            | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 425,951        | 0                 |                   |
| 8         |         | GD-AA   | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 7         |         | CD-AA   | 6,222,493          | 0                    | 0         | 4,362,714          | 4,362,714             | 0                | 0              | 1,288,554         | 1,288,554             | 0              | 571,225           |                   |
| 9         |         | CD-WA / ID / AN                                 | 194,058            | 0                    | 0         | 149,702            | 149,702               | 0                | 0              | 44,356            | 44,356                | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>20,780,639</b>  | <b>319,716</b>       | <b>0</b>  | <b>16,336,726</b>  | <b>16,656,442</b>     | <b>1,022,594</b> | <b>771,517</b> | <b>1,332,910</b>  | <b>3,127,021</b>      | <b>425,951</b> | <b>571,225</b>    | <b>997,176</b>    |
|           | 303100  | Misc Intangible Plant--Mainframe Software       |                    |                      |           |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 27,862,184         | 4,509,084            | 0         | 23,353,100         | 27,862,184            | 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                                      | 343,303            | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 343,303        | 0                 |                   |
| 8         |         | GD-AA   | 418,156            | 0                    | 0         | 0                  | 0                     | 0                | 0              | 288,674           | 288,674               | 0              | 129,482           |                   |
| 7         |         | CD-AA   | 119,723,923        | 0                    | 0         | 83,940,837         | 83,940,837            | 0                | 0              | 24,792,430        | 24,792,430            | 0              | 10,990,656        |                   |
| 9         |         | CD-WA / ID / AN                                 | 1,100,251          | 386,070              | 0         | 462,697            | 848,767               | 114,390          | 0              | 137,094           | 251,484               | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>149,447,817</b> | <b>4,895,154</b>     | <b>0</b>  | <b>107,756,634</b> | <b>112,651,788</b>    | <b>114,390</b>   | <b>0</b>       | <b>25,218,198</b> | <b>25,332,588</b>     | <b>343,303</b> | <b>11,120,138</b> | <b>11,463,441</b> |
|           | 30310X  | Misc Intangible Plant--Term On-Premise Software |                    |                      |           |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 4,376,372          | 0                    | 0         | 4,376,372          | 4,376,372             | 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   | 408,041            | 0                    | 0         | 0                  | 0                     | 0                | 0              | 281,691           | 281,691               | 0              | 126,350           |                   |
| 7         |         | CD-AA   | 28,457,370         | 0                    | 0         | 19,952,031         | 19,952,031            | 0                | 0              | 5,892,952         | 5,892,952             | 0              | 2,612,387         |                   |
| 9         |         | CD-WA / ID / AN                                 | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>33,241,783</b>  | <b>0</b>             | <b>0</b>  | <b>24,328,403</b>  | <b>24,328,403</b>     | <b>0</b>         | <b>0</b>       | <b>6,174,643</b>  | <b>6,174,643</b>      | <b>0</b>       | <b>2,738,737</b>  | <b>2,738,737</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                 |                   |
| 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   | 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                 |                   |
|           |         | <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>          |                   |
|           | 303115  | Misc Intangible Plant--PC Software              |                    |                      |           |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 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                 |                   |
| 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   | 98,160,456         | 0                    | 0         | 68,822,259         | 68,822,259            | 0                | 0              | 20,327,067        | 20,327,067            | 0              | 9,011,130         |                   |
| 9         |         | CD-WA / ID / AN                                 | 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>68,822,259</b>  | <b>68,822,259</b>     | <b>0</b>         | <b>0</b>       | <b>20,327,067</b> | <b>20,327,067</b>     | <b>0</b>       | <b>9,011,130</b>  | <b>9,011,130</b>  |

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

AVISTA UTILITIES  
Electric 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              | 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                                     | 29,192,891         | 0                    | 0         | 20,467,720         | 20,467,720            | 0                | 0              | 6,045,264         | 6,045,264             | 0              | 2,679,907         | 2,679,907         |
| 9         |         | CD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>29,192,891</b>  | <b>0</b>             | <b>0</b>  | <b>20,467,720</b>  | <b>20,467,720</b>     | <b>0</b>         | <b>0</b>       | <b>6,045,264</b>  | <b>6,045,264</b>      | <b>0</b>       | <b>2,679,907</b>  | <b>2,679,907</b>  |
|           | 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                                     | 83,246             | 0                    | 0         | 58,365             | 58,365                | 0                | 0              | 17,239            | 17,239                | 0              | 7,642             | 7,642             |
| 9         |         | CD-WA / ID / AN                           | 15,493,070         | 11,951,819           | 0         | 0                  | 11,951,819            | 3,541,251        | 0              | 0                 | 3,541,251             | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>17,355,843</b>  | <b>13,731,346</b>    | <b>0</b>  | <b>58,365</b>      | <b>13,789,711</b>     | <b>3,541,251</b> | <b>0</b>       | <b>17,239</b>     | <b>3,558,490</b>      | <b>0</b>       | <b>7,642</b>      | <b>7,642</b>      |
|           | 30313X  | Misc Intangible Plant--Term SAAS Software |                    |                      |           |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 380,462            | 0                    | 0         | 380,462            | 380,462               | 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                                     | 17,617,156         | 0                    | 0         | 12,351,740         | 12,351,740            | 0                | 0              | 3,648,161         | 3,648,161             | 0              | 1,617,255         | 1,617,255         |
| 9         |         | CD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>17,997,618</b>  | <b>0</b>             | <b>0</b>  | <b>12,732,202</b>  | <b>12,732,202</b>     | <b>0</b>         | <b>0</b>       | <b>3,648,161</b>  | <b>3,648,161</b>      | <b>0</b>       | <b>1,617,255</b>  | <b>1,617,255</b>  |
|           |         | <b>TOTAL</b>                              | <b>373,990,376</b> | <b>18,946,216</b>    | <b>0</b>  | <b>258,315,638</b> | <b>277,261,854</b>    | <b>4,678,235</b> | <b>771,517</b> | <b>62,763,482</b> | <b>68,213,234</b>     | <b>769,254</b> | <b>27,746,034</b> | <b>28,515,288</b> |

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                           | Total               | Electric            | Gas North           | Oregon Gas         |
|-----------|---------|---------------------------------------|---------------------|---------------------|---------------------|--------------------|
|           |         | ADFIT - Common Plant (For Report APL) |                     |                     |                     |                    |
| 7         | 282900  | CD-AA                                 | (69,154,008)        | (48,485,258)        | (14,320,412)        | (6,348,338)        |
| 8         | 282900  | GD-AA                                 | 0                   | 0                   | 0                   | 0                  |
| 9         | 282900  | CD-WA / ID / AN                       | (639,769)           | (639,769)           | 0                   | 0                  |
| 7         | 282919  | CD-AA                                 | (6,476,278)         | (4,540,648)         | (1,341,108)         | (594,522)          |
| 7         | 283750  | CD-AA                                 | (2,261)             | (1,585)             | (468)               | (208)              |
|           |         | Total                                 | <u>(76,272,316)</u> | <u>(53,667,260)</u> | <u>(15,661,988)</u> | <u>(6,943,068)</u> |

ALLOCATION RATIOS:

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

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>COMMON WORKING CAPITAL</b>            | <b>C-WKC-12A</b> |
| For Twelve Months Ended January 31, 2024 |                  |
| Average of Monthly Averages Basis        |                  |

AVISTA UTILITIES

Electric 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                 | 6,614,422        | 6,614,422          | 0                    | 0                 | 0                    | 0                | 6,614,422        |
| 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                 | 698              | 698                | 0                    | 0                 | 0                    | 0                | 698              |
| 7/4          | 154550 Supply Chain Average Cost Variance         | 0                  | 0                 | (85)             | (85)               | 0                    | 0                 | 0                    | 0                | (85)             |
| 7/4          | 154560 Supply Chain Invoice Price Variance        | 0                  | 0                 | 86               | 86                 | 0                    | 0                 | 0                    | 0                | 86               |
| 99           | 163998 Common Working Capital                     | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                    | 0                | 0                |
| 99           | 163999 Investor-Supplied Working Capital          | 120,536,309        | 54,974,317        | 0                | 175,510,626        | 99,604,496           | 46,185,010        | 20,931,813           | 8,789,307        | 0                |
| <b>TOTAL</b> |   | <b>120,536,309</b> | <b>54,974,317</b> | <b>6,615,121</b> | <b>182,125,747</b> | <b>99,604,496</b>    | <b>46,185,010</b> | <b>20,931,813</b>    | <b>8,789,307</b> | <b>6,615,121</b> |

| ALLOCATION RATIOS: |   | Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
|--------------------|---|----------|-----------|-----------|----------------|-----------|------------|
| 7/4                | Jur Rollup/Jurisdictional 4-Factor Ratios | 70.112%  | 20.708%   | 9.180%    | 31.297%        | 30.263%   | 100.000%   |
| 99                 | Not Allocated                             |          |           |           |                |           |            |