

| | |
|----------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: E-ROR-12E |
| ELECTRIC RATE OF RETURN | |
| For Twelve Months Ended April 30, 2024 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account Description | System | Washington | Idaho |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS | Electric Net Operating Income (Loss) | 228,996,789 | 150,482,521 | 78,514,268 |
| | Adjustments | | | |
| | Adjusted Net Operating Income (Loss) | 228,996,789 | 150,482,521 | 78,514,268 |
| E-APL | Electric Net Rate Base | 3,340,120,447 | 2,246,590,366 | 1,093,530,081 |
| | RATE OF RETURN | 6.856% | 6.698% | 7.180% |

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 April 30, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

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 Percent | 4-01-2024 thru 04-30-2024 | 441,505 100.000% | 287,769 65.179% | 153,736 34.821% |
| 3 | E-OPS | Direct Distribution Operating Expense Percent | 05-01-2023 thru 04-30-2024 | 45,987,038 100.000% | 32,045,014 69.683% | 13,942,024 30.317% |
| | 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 Percent | | 400.000% | 274.811% | 125.189% |
| | | | | 100.000% | 68.703% | 31.297% |

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

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 | | 107,790,190 | 93,362,819 | 10,011,637 | 4,415,734 |
| | | Direct O & M Accts 500 - 894 | | 22,024,373 | 17,671,165 | 2,366,681 | 1,986,527 |
| | | Direct O & M Accts 901 - 935 | | 5,750,511 | 4,121,480 | 1,629,031 | 0 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | | 0 | 0 | 0 | 0 |
| | | Adjustments | | | | | |
| | | Total | | 135,565,074 | 115,155,464 | 14,007,349 | 6,402,261 |
| | | Percentage | | 100.000% | 84.944% | 10.333% | 4.723% |
| | | Direct Labor Accts 500 - 894 | | 69,599,392 | 51,951,449 | 12,829,660 | 4,818,283 |
| | | Direct Labor Accts 901 - 935 | | 25,229,673 | 18,645,658 | 2,841,271 | 3,742,744 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | | 5,270,888 | 3,676,701 | 1,594,187 | 0 |
| | | Total | | 100,099,953 | 74,273,808 | 17,265,118 | 8,561,027 |
| | | Percentage | | 100.000% | 74.200% | 17.248% | 8.552% |
| | | Number of Customers at | | 797,628 | 416,479 | 273,638 | 107,511 |
| | | Percentage | | 100.000% | 52.215% | 34.306% | 13.479% |
| | | Net Direct Plant | | 4,635,600,983 | 3,454,855,358 | 784,053,033 | 396,692,592 |
| | | Percentage | | 100.000% | 74.528% | 16.914% | 8.558% |
| | | Total Percentages | | 400.000% | 285.888% | 78.801% | 35.311% |
| | | Average (CD AA) | | 100.000% | 71.472% | 19.700% | 8.828% |

7

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho | Oregon Gas |
|-------|-----|---------------------------------------------|----------------------------|-------------------|---------------|-------------------|------------------|
| Input | | Gas North/Oregon 4-Factor | 01-01-2023 thru 12-31-2023 | Total | Electric | Gas North | Oregon Gas |
| | | Direct O & M Accts 500 - 894 | | 13,730,176 | 0 | 9,527,830 | 4,202,346 |
| | | Direct O & M Accts 901 - 935 | | 3,580,140 | 0 | 1,946,392 | 1,633,748 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | | 1,629,031 | 0 | 1,629,031 | 0 |
| | | Total | | 18,939,347 | 0 | 13,103,253 | 5,836,094 |
| | | Percentage | | 100.000% | 0.000% | 69.185% | 30.815% |
| | | Direct Labor Accts 500 - 894 | | 12,843,901 | 0 | 9,337,229 | 3,506,672 |
| | | Direct Labor Accts 901 - 935 | | 4,309,521 | 0 | 1,859,734 | 2,449,787 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | | 1,594,187 | 0 | 1,594,187 | 0 |
| | | Total | | 18,747,609 | 0 | 12,791,150 | 5,956,459 |
| | | Percentage | | 100.000% | 0.000% | 68.228% | 31.772% |
| | | Number of Customers at | | 381,149 | 0 | 273,638 | 107,511 |
| | | Percentage | | 100.000% | 0.000% | 71.793% | 28.207% |
| | | Net Direct Plant | | 1,165,275,737 | 0 | 770,125,934 | 395,149,803 |
| | | Percentage | | 100.000% | 0.000% | 66.090% | 33.910% |
| | | Total Percentages | | 400.000% | 0.000% | 275.296% | 124.704% |
| 8 | | Average (GD AA) | | 100.000% | 0.000% | 68.824% | 31.176% |

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2024
Ending Balance Basis

Report ID:
E-ALL-12E

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 | | 103,371,957 | 93,362,819 | 10,009,138 | 0 |
| | | Direct O & M Accts 901 - 935 | | 20,151,245 | 17,671,165 | 2,480,080 | 0 |
| | | Adjustments | | 0 | 0 | 0 | 0 |
| | | Total | | 123,523,202 | 111,033,984 | 12,489,218 | 0 |
| | | Percentage | | 100.000% | 89.889% | 10.111% | 0.000% |
| | | Direct Labor Accts 500 - 894 | | 64,605,148 | 51,951,449 | 12,653,699 | 0 |
| | | Direct Labor Accts 901 - 935 | | 22,075,590 | 18,645,658 | 3,429,932 | 0 |
| | | Total | | 86,680,738 | 70,597,107 | 16,083,631 | 0 |
| | | Percentage | | 100.000% | 81.445% | 18.555% | 0.000% |
| | | Number of Customers at | | 690,117 | 416,479 | 273,638 | 0 |
| | | Percentage | | 100.000% | 60.349% | 39.651% | 0.000% |
| | | Net Direct Plant | | 4,186,966,091 | 3,416,840,157 | 770,125,934 | 0 |
| | | Percentage | | 100.000% | 81.607% | 18.393% | 0.000% |
| | | Total Percentages | | 400.000% | 313.290% | 86.710% | 0.000% |
| 9 | | Average (CD AN/ID/WA) | | 100.000% | 78.323% | 21.677% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant | 4-01-2024 thru 04-30-2024 | 1,643,526,182 | 1,131,054,729 | 512,471,453 | |
| | | Percent | | 100.000% | 68.819% | 31.181% | |
| 11 | | Book Depreciation | 05-01-2023 thru 04-30-2024 | 153,429,621 | 102,982,151 | 50,447,470 | |
| | | Percent | | 100.000% | 67.120% | 32.880% | |

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 2024
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-------|----------------------------------------------|----------------------------|---------------------------|--------------------------|--------------------------|
| 12 | | Net Electric Plant (before ADFIT) Percent | 4-01-2024 thru 04-30-2024 | 3,737,768,552 100.000% | 2,497,797,599 66.826% | 1,239,970,953 33.174% |
| 13 | E-PLT | Net Electric General Plant Percent | 4-01-2024 thru 04-30-2024 | 306,922,697 100.000% | 211,747,193 68.990% | 95,175,504 31.010% |
| 14 | | Net Allocated Schedule M's Percent | 05-01-2023 thru 04-30-2024 | -156,298,212 100.000% | -104,973,422 67.162% | -51,324,790 32.838% |
| 99 | Input | Not Allocated | | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended April 30, 2024
 Ending Balance Basis

Report ID:
E-OPS-12E

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 | 445,641,574 | 0 | 445,641,574 | 296,613,179 | 0 | 296,613,179 | 149,028,395 | 0 | 149,028,395 |
| 99 | 442200 | Commercial - Firm & Int. | 357,558,203 | 0 | 357,558,203 | 258,322,389 | 0 | 258,322,389 | 99,235,814 | 0 | 99,235,814 |
| 1 | 442300 | Industrial | 125,095,935 | 0 | 125,095,935 | 67,441,178 | 0 | 67,441,178 | 57,654,757 | 0 | 57,654,757 |
| 99 | 444000 | Public Street & Highway Lighting | 8,402,801 | 0 | 8,402,801 | 5,357,012 | 0 | 5,357,012 | 3,045,789 | 0 | 3,045,789 |
| 99 | 448000 | Interdepartmental Revenue | 1,712,305 | 0 | 1,712,305 | 1,452,671 | 0 | 1,452,671 | 259,634 | 0 | 259,634 |
| 99 | 499XXX | Unbilled Revenue | 1,751,086 | 0 | 1,751,086 | 268,091 | 0 | 268,091 | 1,482,995 | 0 | 1,482,995 |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 940,161,904 | 0 | 940,161,904 | 629,454,520 | 0 | 629,454,520 | 310,707,384 | 0 | 310,707,384 |
| 1 | 447XXX | Sales for Resale | 0 | 290,514,212 | 290,514,212 | 0 | 187,323,564 | 187,323,564 | 0 | 103,190,648 | 103,190,648 |
| TOTAL SALES OF ELECTRICITY | | | 940,161,904 | 290,514,212 | 1,230,676,116 | 629,454,520 | 187,323,564 | 816,778,084 | 310,707,384 | 103,190,648 | 413,898,032 |
| 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 | 135,325 | 0 | 135,325 | 45,681 | 0 | 45,681 | 89,644 | 0 | 89,644 |
| 1 | 453000 | Sales of Water & Water Power | 0 | 754,660 | 754,660 | 0 | 486,605 | 486,605 | 0 | 268,055 | 268,055 |
| 1 | 454000 | Rent from Electric Property | 7,911,711 | 189,570 | 8,101,281 | 4,439,097 | 122,235 | 4,561,332 | 3,472,614 | 67,335 | 3,539,949 |
| 1 | 454100 | Rent from Trnsmission Joint Use | 53,687 | 0 | 53,687 | 19,882 | 0 | 19,882 | 33,805 | 0 | 33,805 |
| 1 | 456XXX | Other Electric Revenues | 20,789,921 | 60,941,509 | 81,731,430 | 15,174,245 | 39,295,085 | 54,469,330 | 5,615,676 | 21,646,424 | 27,262,100 |
| TOTAL OTHER OPERATING REVENUE | | | 28,890,644 | 61,885,739 | 90,776,383 | 19,678,905 | 39,903,925 | 59,582,830 | 9,211,739 | 21,981,814 | 31,193,553 |
| TOTAL ELECTRIC REVENUE | | | 969,052,548 | 352,399,951 | 1,321,452,499 | 649,133,425 | 227,227,489 | 876,360,914 | 319,919,123 | 125,172,462 | 445,091,585 |

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|----------------------------------|---------|------------------------------------------------|-------------|-------------|-------------|-----------|------------|------------|-------------|------------|-------------|
| EXPENSE | | | | | | | | | | | |
| STEAM POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 167,170 | 167,170 | 0 | 107,791 | 107,791 | 0 | 59,379 | 59,379 |
| 1 | 501XXX | Fuel | 0 | 46,311,068 | 46,311,068 | 0 | 29,861,377 | 29,861,377 | 0 | 16,449,691 | 16,449,691 |
| 1 | 502000 | Steam Expense | 0 | 4,196,244 | 4,196,244 | 0 | 2,705,738 | 2,705,738 | 0 | 1,490,506 | 1,490,506 |
| 1 | 505000 | Electric Expense | 0 | 843,291 | 843,291 | 0 | 543,754 | 543,754 | 0 | 299,537 | 299,537 |
| 1 | 506XXX | Miscellaneous Steam Power Generation Op Exp | 0 | 6,460,857 | 6,460,857 | 0 | 4,165,961 | 4,165,961 | 0 | 2,294,896 | 2,294,896 |
| 1 | 507000 | Rent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 509100 | CCA Emission Expense | (4,784,163) | 0 | (4,784,163) | 0 | 0 | 0 | (4,784,163) | 0 | (4,784,163) |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 400,780 | 400,780 | 0 | 258,423 | 258,423 | 0 | 142,357 | 142,357 |
| 1 | 511000 | Structures | 0 | 866,489 | 866,489 | 0 | 558,712 | 558,712 | 0 | 307,777 | 307,777 |
| 1 | 512000 | Boiler Plant | 0 | 7,151,568 | 7,151,568 | 0 | 4,611,331 | 4,611,331 | 0 | 2,540,237 | 2,540,237 |
| 1 | 513000 | Electric Plant | 0 | 878,808 | 878,808 | 0 | 566,655 | 566,655 | 0 | 312,153 | 312,153 |
| 1 | 514XXX | Miscellaneous Steam Power Generation Maint Exp | 0 | 1,858,794 | 1,858,794 | 0 | 1,198,550 | 1,198,550 | 0 | 660,244 | 660,244 |
| TOTAL STEAM POWER GENERATION EXP | | | (4,784,163) | 69,135,069 | 64,350,906 | 0 | 44,578,292 | 44,578,292 | (4,784,163) | 24,556,777 | 19,772,614 |
| HYDRAULIC POWER GENERATION EXP: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 535000 | Supervision & Engineering | 0 | 2,332,770 | 2,332,770 | 0 | 1,504,170 | 1,504,170 | 0 | 828,600 | 828,600 |
| 1 | 536000 | Water for Power | 0 | 1,200,029 | 1,200,029 | 0 | 773,779 | 773,779 | 0 | 426,250 | 426,250 |
| 1 | 537000 | Hydraulic Expense | 6,652,976 | 3,346,803 | 9,999,779 | 4,345,249 | 2,158,019 | 6,503,268 | 2,307,727 | 1,188,784 | 3,496,511 |
| 1 | 538000 | Electric Expense | 0 | 6,453,108 | 6,453,108 | 0 | 4,160,964 | 4,160,964 | 0 | 2,292,144 | 2,292,144 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 2,208,998 | 2,208,998 | 0 | 1,424,362 | 1,424,362 | 0 | 784,636 | 784,636 |
| 1 | 540000 | Rent | 0 | 1,653,620 | 1,653,620 | 0 | 1,066,254 | 1,066,254 | 0 | 587,366 | 587,366 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 5,973,000 | 0 | 5,973,000 | 3,866,319 | 0 | 3,866,319 | 2,106,681 | 0 | 2,106,681 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 541000 | Supervision & Engineering | 0 | 552,345 | 552,345 | 0 | 356,152 | 356,152 | 0 | 196,193 | 196,193 |
| 1 | 542000 | Structures | 0 | 476,024 | 476,024 | 0 | 306,940 | 306,940 | 0 | 169,084 | 169,084 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 0 | 458,040 | 458,040 | 0 | 295,344 | 295,344 | 0 | 162,696 | 162,696 |
| 1 | 544000 | Electric Plant | 0 | 2,941,205 | 2,941,205 | 0 | 1,896,489 | 1,896,489 | 0 | 1,044,716 | 1,044,716 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 0 | 677,846 | 677,846 | 0 | 437,075 | 437,075 | 0 | 240,771 | 240,771 |
| TOTAL HYDRO POWER GENERATION EXP | | | 12,625,976 | 22,300,788 | 34,926,764 | 8,211,568 | 14,379,548 | 22,591,116 | 4,414,408 | 7,921,240 | 12,335,648 |
| OTHER POWER GENERATION EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 989,271 | 989,271 | 0 | 637,882 | 637,882 | 0 | 351,389 | 351,389 |
| 1 | 547XXX | Fuel | 0 | 136,642,346 | 136,642,346 | 0 | 88,106,985 | 88,106,985 | 0 | 48,535,361 | 48,535,361 |
| 1 | 548000 | Generation Expense | 0 | 4,556,898 | 4,556,898 | 0 | 2,938,288 | 2,938,288 | 0 | 1,618,610 | 1,618,610 |
| 1 | 549XXX | Miscellaneous Other Power Generation Op Exp | 0 | 1,209,502 | 1,209,502 | 0 | 779,887 | 779,887 | 0 | 429,615 | 429,615 |
| 1 | 550000 | Rent | 0 | 103,105 | 103,105 | 0 | 66,482 | 66,482 | 0 | 36,623 | 36,623 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 752,973 | 752,973 | 0 | 485,517 | 485,517 | 0 | 267,456 | 267,456 |
| 1 | 552000 | Structures | 0 | 92,973 | 92,973 | 0 | 59,949 | 59,949 | 0 | 33,024 | 33,024 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 2,023,324 | 2,023,324 | 0 | 1,304,639 | 1,304,639 | 0 | 718,685 | 718,685 |
| 1 | 554XXX | Miscellaneous Other Power Generation Maint Exp | 0 | 1,250,735 | 1,250,735 | 0 | 806,474 | 806,474 | 0 | 444,261 | 444,261 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 147,621,127 | 147,621,127 | 0 | 95,186,103 | 95,186,103 | 0 | 52,435,024 | 52,435,024 |

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|----------------------------------|---------|---------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 12,290,886 | 237,011,562 | 249,302,448 | 0 | 152,825,056 | 152,825,056 | 12,290,886 | 84,186,506 | 96,477,392 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 907,505 | 907,505 | 0 | 585,159 | 585,159 | 0 | 322,346 | 322,346 |
| E-557 | 557XXX | Other Expense | 34,856,230 | 40,122,647 | 74,978,877 | 11,952,651 | 25,871,083 | 37,823,734 | 22,903,579 | 14,251,564 | 37,155,143 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | 47,147,116 | 278,041,714 | 325,188,830 | 11,952,651 | 179,281,298 | 191,233,949 | 35,194,465 | 98,760,416 | 133,954,881 |
| TOTAL PRODUCTION OPERATING EXP | | | 54,988,929 | 517,098,698 | 572,087,627 | 20,164,219 | 333,425,241 | 353,589,460 | 34,824,710 | 183,673,457 | 218,498,167 |
| TRANSMISSION OPERATING EXPENSE: | | | | | | | | | | | |
| OPERATION | | | | | | | | | | | |
| 1 | 560000 | Supervision & Engineering | 0 | 2,266,117 | 2,266,117 | 0 | 1,461,192 | 1,461,192 | 0 | 804,925 | 804,925 |
| 1 | 561000 | Load Dispatching | 0 | 2,884,677 | 2,884,677 | 0 | 1,860,040 | 1,860,040 | 0 | 1,024,637 | 1,024,637 |
| 1 | 562000 | Station Expense | 0 | 410,963 | 410,963 | 0 | 264,989 | 264,989 | 0 | 145,974 | 145,974 |
| 1 | 562100 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 563000 | Overhead Line Expense | 0 | 287,919 | 287,919 | 0 | 185,650 | 185,650 | 0 | 102,269 | 102,269 |
| 1 | 565XXX | Transmission of Electricity by Others | 0 | 19,034,805 | 19,034,805 | 0 | 12,273,642 | 12,273,642 | 0 | 6,761,163 | 6,761,163 |
| 1 | 566000 | Miscellaneous Transmission Expense | 0 | 4,285,955 | 4,285,955 | 0 | 2,763,584 | 2,763,584 | 0 | 1,522,371 | 1,522,371 |
| 1 | 567000 | Rent | 0 | 97,270 | 97,270 | 0 | 62,720 | 62,720 | 0 | 34,550 | 34,550 |
| MAINTENANCE | | | | | | | | | | | |
| 1 | 568000 | Supervision & Engineering | 0 | 345,477 | 345,477 | 0 | 222,764 | 222,764 | 0 | 122,713 | 122,713 |
| 1 | 569000 | Structures | 24,945 | 509,513 | 534,458 | 0 | 328,534 | 328,534 | 24,945 | 180,979 | 205,924 |
| 1 | 570000 | Station Equipment | 0 | 1,099,722 | 1,099,722 | 0 | 709,101 | 709,101 | 0 | 390,621 | 390,621 |
| 1 | 570100 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 571000 | Overhead Lines | 5,850 | 1,898,854 | 1,904,704 | 1,005 | 1,224,381 | 1,225,386 | 4,845 | 674,473 | 679,318 |
| 1 | 572000 | Underground Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 573000 | Service Miscellaneous | 181 | 48,950 | 49,131 | 181 | 31,563 | 31,744 | 0 | 17,387 | 17,387 |
| TOTAL TRANSMISSION OPERATING EXP | | | 30,976 | 33,170,222 | 33,201,198 | 1,186 | 21,388,160 | 21,389,346 | 29,790 | 11,782,062 | 11,811,852 |

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended April 30, 2024
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--------------|----------------------------------------------------|--------------------|-------------|--------------|------------------------|-------------|--------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-DEPX | | Depreciation Expense-Production | 15,883,657 | 31,598,695 | 47,482,352 | 11,415,323 | 20,374,839 | 31,790,162 | 4,468,334 | 11,223,856 | 15,692,190 |
| E-DEPX | | Depreciation Expense-Transmission | 771,460 | 21,576,531 | 22,347,991 | 522,824 | 13,912,547 | 14,435,371 | 248,636 | 7,663,984 | 7,912,620 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 0 | 1,181,607 | 1,181,607 | 0 | 761,900 | 761,900 | 0 | 419,707 | 419,707 |
| 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 | 1,887,501 | 0 | 1,887,501 | 1,076,325 | 0 | 1,076,325 | 811,176 | 0 | 811,176 |
| 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 | 233,040 | 0 | 233,040 | 0 | 0 | 0 | 233,040 | 0 | 233,040 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | 1,032,660 | 0 | 1,032,660 | 0 | 0 | 0 | 1,032,660 | 0 | 1,032,660 |
| 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 | 363,132 | 0 | 363,132 | 283,079 | 0 | 283,079 | 80,053 | 0 | 80,053 |
| 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 | (3,004,695) | 0 | (3,004,695) | (1,474,013) | 0 | (1,474,013) | (1,530,682) | 0 | (1,530,682) |
| 99 | 407434 | EIM Deferred O&M | (404,208) | 0 | (404,208) | 0 | 0 | 0 | (404,208) | 0 | (404,208) |
| 99 | 407450/40749 | Amortization of BPA Residential Exchange Credit | (15,400,367) | 0 | (15,400,367) | (10,351,161) | 0 | (10,351,161) | (5,049,206) | 0 | (5,049,206) |
| 99 | 407451 | Deferral CEIP | (1,528,795) | 0 | (1,528,795) | (1,528,795) | 0 | (1,528,795) | 0 | 0 | 0 |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | (1,671,841) | 0 | (1,671,841) | 0 | 0 | 0 | (1,671,841) | 0 | (1,671,841) |
| 99 | 407494 | Amortization of Schedule 98 REC Rev | 88,592 | 0 | 88,592 | 88,592 | 0 | 88,592 | 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 | 17,822,977 | 17,822,977 | 0 | 11,492,256 | 11,492,256 | 0 | 6,330,721 | 6,330,721 |
| | | TOTAL P/T DEPR/AMRT/NON-FIT TAXES | (4,638,195) | 73,288,199 | 68,650,004 | (2,006,800) | 47,256,231 | 45,249,431 | (2,631,395) | 26,031,968 | 23,400,573 |
| | | TOTAL PRODUCTION & TRANSMISSION EXPEN | 50,381,710 | 623,557,119 | 673,938,829 | 18,158,605 | 402,069,632 | 420,228,237 | 32,223,105 | 221,487,487 | 253,710,592 |

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--------------------------------------------------|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | DISTRIBUTION EXPENSES: | | | | | | | | | |
| | | OPERATION: | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 822,209 | 2,975,191 | 3,797,400 | 637,886 | 2,073,202 | 2,711,088 | 184,323 | 901,989 | 1,086,312 |
| 3 | 582000 | Station Expense | 845,715 | 114,631 | 960,346 | 585,658 | 79,878 | 665,536 | 260,057 | 34,753 | 294,810 |
| 3 | 583000 | Overhead Line Expense | 1,993,472 | 1,199,222 | 3,192,694 | 1,267,208 | 835,654 | 2,102,862 | 726,264 | 363,568 | 1,089,832 |
| 3 | 584000 | Underground Line Expense | 2,837,912 | 9,281 | 2,847,193 | 1,716,408 | 6,467 | 1,722,875 | 1,121,504 | 2,814 | 1,124,318 |
| 3 | 584100 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 12,945 | 0 | 12,945 | 12,797 | 0 | 12,797 | 148 | 0 | 148 |
| 3 | 586000 | Meter Expense | 2,133,243 | 31,398 | 2,164,641 | 1,753,958 | 21,879 | 1,775,837 | 379,285 | 9,519 | 388,804 |
| 3 | 587000 | Customer Installations Expense | 706,409 | 84,359 | 790,768 | 435,554 | 58,784 | 494,338 | 270,855 | 25,575 | 296,430 |
| 3 | 588000 | Miscellaneous Distribution Expense | 5,629,739 | 3,518,448 | 9,148,187 | 4,294,199 | 2,451,760 | 6,745,959 | 1,335,540 | 1,066,688 | 2,402,228 |
| 3 | 589000 | Rent | 0 | 253,723 | 253,723 | 0 | 176,802 | 176,802 | 0 | 76,921 | 76,921 |
| | | MAINTENANCE: | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 300,936 | 1,069,455 | 1,370,391 | 214,791 | 745,228 | 960,019 | 86,145 | 324,227 | 410,372 |
| 3 | 591000 | Structures | 426,773 | 13,336 | 440,109 | 291,075 | 9,293 | 300,368 | 135,698 | 4,043 | 139,741 |
| 3 | 592000 | Station Equipment | 570,810 | 41,999 | 612,809 | 339,541 | 29,266 | 368,807 | 231,269 | 12,733 | 244,002 |
| 3 | 592200 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 593000 | Overhead Lines | 27,834,115 | 644 | 27,834,759 | 19,038,180 | 449 | 19,038,629 | 8,795,935 | 195 | 8,796,130 |
| 3 | 594000 | Underground Lines | 893,813 | 0 | 893,813 | 658,689 | 0 | 658,689 | 235,124 | 0 | 235,124 |
| 3 | 595000 | Line Transformers | 358,971 | 0 | 358,971 | 266,057 | 0 | 266,057 | 92,914 | 0 | 92,914 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 86,802 | 0 | 86,802 | 78,135 | 0 | 78,135 | 8,667 | 0 | 8,667 |
| 3 | 597000 | Meters | 69,294 | 0 | 69,294 | 63,089 | 0 | 63,089 | 6,205 | 0 | 6,205 |
| 3 | 598000 | Miscellaneous Distribution Expense | 463,879 | 325,375 | 789,254 | 391,788 | 226,731 | 618,519 | 72,091 | 98,644 | 170,735 |
| | | TOTAL DISTRIBUTION OPERATING EXP | 45,987,037 | 9,637,062 | 55,624,099 | 32,045,013 | 6,715,393 | 38,760,406 | 13,942,024 | 2,921,669 | 16,863,693 |
| E-DEPX | | Depreciation Expense-Distribution | 60,599,277 | 86,568 | 60,685,845 | 40,682,222 | 60,323 | 40,742,545 | 19,917,055 | 26,245 | 19,943,300 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 116,822 | 0 | 116,822 | 116,822 | 0 | 116,822 | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--Distribution | 57,619,331 | 0 | 57,619,331 | 52,099,051 | 0 | 52,099,051 | 5,520,280 | 0 | 5,520,280 |
| | | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 118,335,430 | 86,568 | 118,421,998 | 92,898,095 | 60,323 | 92,958,418 | 25,437,335 | 26,245 | 25,463,580 |
| | | TOTAL DISTRIBUTION EXPENSES | 164,322,467 | 9,723,630 | 174,046,097 | 124,943,108 | 6,775,716 | 131,718,824 | 39,379,359 | 2,947,914 | 42,327,273 |

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

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-----------------------------------------------|---------|----------------------------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 132,371 | 132,371 | 0 | 86,278 | 86,278 | 0 | 46,093 | 46,093 |
| 2 | 902000 | Meter Reading Expenses | 506,904 | 117,337 | 624,241 | 345,788 | 76,479 | 422,267 | 161,116 | 40,858 | 201,974 |
| 2 | 903XXX | Customer Records & Collection Expenses | 982,475 | 7,705,319 | 8,687,794 | 532,156 | 5,022,250 | 5,554,406 | 450,319 | 2,683,069 | 3,133,388 |
| 2 | 904000 | Uncollectible Accounts | 5,193,472 | 85,300 | 5,278,772 | 4,417,372 | 55,598 | 4,472,970 | 776,100 | 29,702 | 805,802 |
| 2 | 905000 | Misc Customer Accounts | 0 | 335,136 | 335,136 | 0 | 218,438 | 218,438 | 0 | 116,698 | 116,698 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 6,682,851 | 8,375,463 | 15,058,314 | 5,295,316 | 5,459,043 | 10,754,359 | 1,387,535 | 2,916,420 | 4,303,955 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 33,764,710 | 244,140 | 34,008,850 | 28,287,717 | 159,128 | 28,446,845 | 5,476,993 | 85,012 | 5,562,005 |
| 2 | 909000 | Advertising | 129,087 | 723,804 | 852,891 | 113,486 | 471,768 | 585,254 | 15,601 | 252,036 | 267,637 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 99,923 | 99,923 | 0 | 65,129 | 65,129 | 0 | 34,794 | 34,794 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 33,893,797 | 1,067,867 | 34,961,664 | 28,401,203 | 696,025 | 29,097,228 | 5,492,594 | 371,842 | 5,864,436 |
| SALES EXPENSES: | | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 42,716 | 0 | 42,716 | 42,716 | 0 | 42,716 | 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 |
| TOTAL SALES EXPENSES | | | 42,716 | 0 | 42,716 | 42,716 | 0 | 42,716 | 0 | 0 | 0 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | | |
| 4 | 920000 | Salaries | 1,654,491 | 31,251,797 | 32,906,288 | 767,596 | 21,470,922 | 22,238,518 | 886,895 | 9,780,875 | 10,667,770 |
| 4 | 921000 | Office Supplies & Expenses | 1,516 | 3,847,110 | 3,848,626 | 833 | 2,643,080 | 2,643,913 | 683 | 1,204,030 | 1,204,713 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | (116,148) | (116,148) | 0 | (79,797) | (79,797) | 0 | (36,351) | (36,351) |
| 4 | 923000 | Outside Services Employed | 1,944,906 | 13,068,190 | 15,013,096 | 1,901,655 | 8,978,239 | 10,879,894 | 43,251 | 4,089,951 | 4,133,202 |
| 4 | 924000 | Property Insurance Premium | 0 | 2,938,182 | 2,938,182 | 0 | 2,018,619 | 2,018,619 | 0 | 919,563 | 919,563 |
| 4 | 925XXX | Injuries and Damages | 6,429,893 | 8,021,216 | 14,451,109 | 4,298,962 | 5,510,816 | 9,809,778 | 2,130,931 | 2,510,400 | 4,641,331 |
| 4 | 926XXX | Employee Pensions and Benefits | 3,507,030 | 25,826,785 | 29,333,815 | 2,588,006 | 17,743,776 | 20,331,782 | 919,024 | 8,083,009 | 9,002,033 |
| 4 | 927000 | Franchise Requirements | 1,200 | 0 | 1,200 | 0 | 0 | 0 | 1,200 | 0 | 1,200 |
| 1 | 928000 | Regulatory Commission Expenses | 3,660,675 | 4,810,854 | 8,471,529 | 2,908,625 | 3,102,039 | 6,010,664 | 752,050 | 1,708,815 | 2,460,865 |
| 4 | 930000 | Miscellaneous General Expenses | 166,254 | 5,879,347 | 6,045,601 | 136,371 | 4,039,288 | 4,175,659 | 29,883 | 1,840,059 | 1,869,942 |
| 4 | 931000 | Rents | 10,255 | 981,999 | 992,254 | 0 | 674,663 | 674,663 | 10,255 | 307,336 | 317,591 |
| 4 | 935000 | Maintenance of General Plant | 1,607,758 | 12,800,322 | 14,408,080 | 1,078,035 | 8,794,205 | 9,872,240 | 529,723 | 4,006,117 | 4,535,840 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 18,983,978 | 109,309,654 | 128,293,632 | 13,680,083 | 74,895,850 | 88,575,933 | 5,303,895 | 34,413,804 | 39,717,699 |

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|----------------------------------------------------|--------------------|--------------------|----------------------|------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-DEPX | | Depreciation Expense-General | 3,806,197 | 19,107,238 | 22,913,435 | 2,886,828 | 13,127,246 | 16,014,074 | 919,369 | 5,979,992 | 6,899,361 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 304,109 | 304,109 | 0 | 208,610 | 208,610 | 0 | 95,499 | 95,499 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 2,792,172 | 43,655,619 | 46,447,791 | 2,792,172 | 29,992,720 | 32,784,892 | 0 | 13,662,899 | 13,662,899 |
| 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 | (228,990) | 0 | (228,990) | 0 | 0 | 0 | (228,990) | 0 | (228,990) |
| 99 | 407230 | Tax Reform Amortization | (44,303) | 0 | (44,303) | 0 | 0 | 0 | (44,303) | 0 | (44,303) |
| 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 | 308,937 | 1,819,298 | 2,128,235 | 248,713 | 1,215,764 | 1,464,477 | 60,224 | 603,534 | 663,758 |
| 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 | 714,078 | 0 | 714,078 | 222,098 | 0 | 222,098 | 491,980 | 0 | 491,980 |
| 99 | 407344 | Regulatory Credit - Amort - WF Resiliency | 6,766,946 | 0 | 6,766,946 | 5,397,465 | 0 | 5,397,465 | 1,369,481 | 0 | 1,369,481 |
| 99 | 407347 | Regulatory Credit - Deferral - COVID-19 | (167,695) | 0 | (167,695) | 0 | 0 | 0 | (167,695) | 0 | (167,695) |
| 99 | 407357 | AMORT OF INTERVENOR FUND DEFER | 86,480 | 0 | 86,480 | 86,480 | 0 | 86,480 | 0 | 0 | 0 |
| 99 | 407359 | Insurance Balance Acct O&M - Amort | 42,661 | 0 | 42,661 | 42,661 | 0 | 42,661 | 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 | (1,262,233) | 0 | (1,262,233) | (1,262,233) | 0 | (1,262,233) | 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 | (1,894,628) | 0 | (1,894,628) | (1,882,361) | 0 | (1,882,361) | (12,267) | 0 | (12,267) |
| 99 | 407452 | Regulatory Credit - Intervenor Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407453 | Regulatory Credit - Wildfire Balancing Account O&M | (8,220,627) | 0 | (8,220,627) | (6,512,943) | 0 | (6,512,943) | (1,707,684) | 0 | (1,707,684) |
| 99 | 407454 | Regulatory Credit - Pension Settlement Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407459 | Regulatory Credit - Insurance Balancing | (3,886,140) | 0 | (3,886,140) | (2,607,188) | 0 | (2,607,188) | (1,278,952) | 0 | (1,278,952) |
| 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 | 1,152,278 | 5,089,040 | 6,241,318 | 833,729 | 3,496,323 | 4,330,052 | 318,549 | 1,592,717 | 1,911,266 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 4,028,124 | 70,397,735 | 74,425,859 | 4,654,950 | 48,330,886 | 52,985,836 | (626,826) | 22,066,849 | 21,440,023 |
| | | TOTAL ADMIN & GENERAL EXPENSES | 23,012,102 | 179,707,389 | 202,719,491 | 18,335,033 | 123,226,736 | 141,561,769 | 4,677,069 | 56,480,653 | 61,157,722 |
| | | TOTAL EXPENSES BEFORE FIT | 278,335,643 | 822,431,468 | 1,100,767,111 | 195,175,981 | 538,227,152 | 733,403,133 | 83,159,662 | 284,204,316 | 367,363,978 |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 220,685,388 | | | 142,957,781 | | | 77,727,607 |
| E-FIT | | FEDERAL INCOME TAX | | | 7,071,027 | | | 2,109,659 | | | 4,961,368 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | (14,820,907) | | | (9,272,330) | | | (5,548,577) |
| E-FIT | | AMORTIZED ITC | | | (561,521) | | | (362,069) | | | (199,452) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | | | 228,996,789 | | | 150,482,521 | | | 78,514,268 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 64.480% | 35.520% |
| E-ALL | 2 | Number of Customers | 100.000% | 65.179% | 34.821% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 69.683% | 30.317% |
| 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: |
| ELECTRIC ALLOCATION OF OTHER REVENUE | E-456-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 | 169,223 | 745,669 | 914,892 | 140,413 | 480,807 | 621,220 | 28,810 | 264,862 | 293,672 |
| 1 | 456010 | Other Electric Rev-Financial | 0 | (10,977,880) | (10,977,880) | 0 | (7,078,537) | (7,078,537) | 0 | (3,899,343) | (3,899,343) |
| 1 | 456015 | Other Electric Rev-CT Fuel Sales | 0 | 22,634,138 | 22,634,138 | 0 | 14,594,492 | 14,594,492 | 0 | 8,039,646 | 8,039,646 |
| 1 | 456016 | Other Electric Rev-Resource Opt | 0 | 4,985,823 | 4,985,823 | 0 | 3,214,859 | 3,214,859 | 0 | 1,770,964 | 1,770,964 |
| 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 | 344,970 | 344,970 | 0 | 222,437 | 222,437 | 0 | 122,533 | 122,533 |
| 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 | (166,623) | 1,676,036 | 1,509,413 | 0 | 1,080,708 | 1,080,708 | (166,623) | 595,328 | 428,705 |
| 1 | 456050 | Other Electric Rev-Attachment Fees | 1,174,514 | 265 | 1,174,779 | 971,366 | 171 | 971,537 | 203,148 | 94 | 203,242 |
| 1 | 456100 | Transmission Revenue of Others | 0 | 30,515,908 | 30,515,908 | 0 | 19,676,657 | 19,676,657 | 0 | 10,839,251 | 10,839,251 |
| 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 | 1,168,075 | 1,168,075 | 0 | 753,175 | 753,175 | 0 | 414,900 | 414,900 |
| 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 | (3,178,799) | 0 | (3,178,799) | (1,320,251) | 0 | (1,320,251) | (1,858,548) | 0 | (1,858,548) |
| 1 | 456329 | Amortization Res Decoupling Deferral | 21,409,862 | 0 | 21,409,862 | 14,980,081 | 0 | 14,980,081 | 6,429,781 | 0 | 6,429,781 |
| 1 | 456338 | Non-res Decoupling Deferred Rev | (316,071) | 0 | (316,071) | (259,566) | 0 | (259,566) | (56,505) | 0 | (56,505) |
| 1 | 456339 | Amortization Non-res Decoupling | 1,003,514 | 0 | 1,003,514 | 533,633 | 0 | 533,633 | 469,881 | 0 | 469,881 |
| 1 | 456380 | Other Electric Revenue-Clearwater | 502,942 | 0 | 502,942 | 0 | 0 | 0 | 502,942 | 0 | 502,942 |
| 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 | (3,098,656) | (3,098,656) | 0 | (1,998,013) | (1,998,013) | 0 | (1,100,643) | (1,100,643) |
| 1 | 456720 | Other Elec Rev-Turbine Gas Bookout | 0 | 3,098,656 | 3,098,656 | 0 | 1,998,013 | 1,998,013 | 0 | 1,100,643 | 1,100,643 |
| 1 | 456730 | Other Elec Rev-Intraco Thermal | 0 | 7,024,219 | 7,024,219 | 0 | 4,529,216 | 4,529,216 | 0 | 2,495,003 | 2,495,003 |
| TOTAL ACCOUNT 456 | | | 20,789,922 | 60,941,509 | 81,731,431 | 15,174,245 | 39,295,085 | 54,469,330 | 5,615,677 | 21,646,424 | 27,262,101 |

ALLOCATION RATIOS:

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

| | |
|-----------------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF PURCHASED POWER COSTS | E-555-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 | 208,806,028 | 208,806,028 | 0 | 134,638,127 | 134,638,127 | 0 | 74,167,901 | 74,167,901 |
| 1 | 555030 | Pwr Sup Exp - Clearwater Incremental | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555040 | Purchased Power - A.N. | 0 | 1,614,429 | 1,614,429 | 0 | 1,040,984 | 1,040,984 | 0 | 573,445 | 573,445 |
| 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 | 12,290,886 | 0 | 12,290,886 | 0 | 0 | 0 | 12,290,886 | 0 | 12,290,886 |
| 1 | 555550 | Non Monetary - Exchange Power | 0 | (3,170) | (3,170) | 0 | (2,044) | (2,044) | 0 | (1,126) | (1,126) |
| 1 | 555690 | Generation Other - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555700 | Bookout Purchases | 0 | 4,568,829 | 4,568,829 | 0 | 2,945,981 | 2,945,981 | 0 | 1,622,848 | 1,622,848 |
| 1 | 555710 | Intercompany Purchase | 0 | 1,168,075 | 1,168,075 | 0 | 753,175 | 753,175 | 0 | 414,900 | 414,900 |
| 1 | 555740 | Purchased Power - EIM | 0 | 20,857,371 | 20,857,371 | 0 | 13,448,833 | 13,448,833 | 0 | 7,408,538 | 7,408,538 |
| TOTAL ACCOUNT 555 | | | 12,290,886 | 237,011,562 | 249,302,448 | 0 | 152,825,056 | 152,825,056 | 12,290,886 | 84,186,506 | 96,477,392 |

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: |
| ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES | E-557-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--------------------------------------------|--------------------|--------------|--------------|------------------------|--------------|--------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 48,643 | 6,124,051 | 6,172,694 | 48,643 | 3,948,788 | 3,997,431 | 0 | 2,175,263 | 2,175,263 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | 19,584,237 | 19,584,237 | 0 | 12,627,916 | 12,627,916 | 0 | 6,956,321 | 6,956,321 |
| 1 | 557018 | Merchandise Processing Fee | 0 | 51,960 | 51,960 | 0 | 33,504 | 33,504 | 0 | 18,456 | 18,456 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | (19,459,234) | (19,459,234) | 0 | (12,547,314) | (12,547,314) | 0 | (6,911,920) | (6,911,920) |
| 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 | 685,789 | 0 | 685,789 | 311,491 | 0 | 311,491 | 374,298 | 0 | 374,298 |
| 1 | 557165 | Other Resource Costs-CAISO Charges | 0 | 478,505 | 478,505 | 0 | 308,540 | 308,540 | 0 | 169,965 | 169,965 |
| 1 | 557167 | Other Resource Costs-CA Carbon | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557170 | Broker Fees - Power | 1,860 | 552,250 | 554,110 | 0 | 356,091 | 356,091 | 1,860 | 196,159 | 198,019 |
| 1 | 557171 | REC Broker Fees | 0 | 61,934 | 61,934 | 0 | 39,935 | 39,935 | 0 | 21,999 | 21,999 |
| 1 | 557172 | Trade Reporting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557175 | Solar Select Deferral | 1,041,174 | 0 | 1,041,174 | 1,041,174 | 0 | 1,041,174 | 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 | (4,081,191) | 0 | (4,081,191) | (4,081,191) | 0 | (4,081,191) | 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 | 13,624,749 | 0 | 13,624,749 | 13,624,749 | 0 | 13,624,749 | 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 | 2,168,955 | 0 | 2,168,955 | 2,168,955 | 0 | 2,168,955 | 0 | 0 | 0 |
| 99 | 557324 | Def Power Supply Exp-REC Amort | (1,658,668) | 0 | (1,658,668) | (1,658,668) | 0 | (1,658,668) | 0 | 0 | 0 |
| 99 | 557331 | Reardan Wind Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557380 | Idaho PCA Deferred | 11,371,242 | 0 | 11,371,242 | 0 | 0 | 0 | 11,371,242 | 0 | 11,371,242 |
| 99 | 557390 | Idaho PCA Amortization | 10,834,999 | 0 | 10,834,999 | 0 | 0 | 0 | 10,834,999 | 0 | 10,834,999 |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | 1,365 | 1,365 | 0 | 880 | 880 | 0 | 485 | 485 |
| 1 | 557610 | Other Expenses - Exposure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 5,923,418 | 5,923,418 | 0 | 3,819,420 | 3,819,420 | 0 | 2,103,998 | 2,103,998 |
| 1 | 557711 | Turbine Gas Bookout Offset | 0 | (5,923,418) | (5,923,418) | 0 | (3,819,420) | (3,819,420) | 0 | (2,103,998) | (2,103,998) |
| 1 | 557730 | Other Power Exp - Intracompany Thermal Gas | 0 | 29,781,966 | 29,781,966 | 0 | 19,203,412 | 19,203,412 | 0 | 10,578,554 | 10,578,554 |
| TOTAL ACCOUNT 557 | | | 34,856,230 | 40,122,647 | 74,978,877 | 11,952,651 | 25,871,083 | 37,823,734 | 22,903,579 | 14,251,564 | 37,155,143 |

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: |
| ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES | E-908-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---------------------------------------------|--------------------|----------------|-------------------|------------------------|----------------|-------------------|-------------------|---------------|------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 2 | 908000 | Customer Assistance Expense | 806,083 | 244,140 | 1,050,223 | 717,333 | 159,128 | 876,461 | 88,750 | 85,012 | 173,762 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 32,688,255 | 0 | 32,688,255 | 27,187,130 | 0 | 27,187,130 | 5,501,125 | 0 | 5,501,125 |
| 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 | 108,844 | 0 | 108,844 | 221,726 | 0 | 221,726 | (112,882) | 0 | (112,882) |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT 908 | 33,764,710 | 244,140 | 34,008,850 | 28,287,717 | 159,128 | 28,446,845 | 5,476,993 | 85,012 | 5,562,005 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers | 100.000% | 65.179% | 34.821% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|----------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: E-INT-12E |
| ELECTRIC INTEREST DEDUCTION FOR FIT | |
| For Twelve Months Ended April 30, 2024 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|----------------------------------------|---------------|---------------|---------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 55.52% | 55.52% |
| 2 | Cost of Debt | | 5.228% | 5.235% |
| | Total Weighted Cost | | 2.903% | 2.906% |
| E-APL | Net Rate Base | 3,340,120,447 | 2,246,590,366 | 1,093,530,081 |
| | Interest Deduction for FIT Calculation | 96,996,502 | 65,218,518 | 31,777,984 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| | |
|----------------------------------------------------------------|-------------------------|
| RESULTS OF OPERATIONS | Report ID: E-FIT-12E |
| ELECTRIC FEDERAL INCOME TAXES | |
| For Twelve Months Ended April 30, 2024 Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|-----------------------------------------------|---------------|--------------|--------------|
| | Calculation of Taxable Operating Income: | | | |
| E-OPS | Operating Revenue | 1,321,452,499 | 876,360,914 | 445,091,585 |
| E-OPS | Less: Operating & Maintenance Expense | 839,269,250 | 542,209,448 | 297,059,802 |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 179,814,235 | 123,272,326 | 56,541,909 |
| E-OTX | Less: Taxes Other than FIT | 81,683,626 | 67,921,359 | 13,762,267 |
| | Net Operating Income Before FIT | 220,685,388 | 142,957,781 | 77,727,607 |
| E-INT | Less: Interest Expense | 96,996,502 | 65,218,518 | 31,777,984 |
| E-OTX | Less: ID ITC Deferred & Amortization | (26,459) | 0 | (26,459) |
| E-SCM | Plus: Schedule M Adjustments | (89,990,869) | (67,693,266) | (22,297,603) |
| | Taxable Net Operating Income | 33,671,558 | 10,045,997 | 23,625,561 |
| | Tax Rate | 21.00% | 21.00% | 21.00% |
| | Federal Income Tax | 7,071,027 | 2,109,659 | 4,961,368 |
| 1 | Production Tax Credit | 0 | 0 | 0 |
| 1 | Investment Tax Credit * | 0 | 0 | 0 |
| | Total Net Federal Income Tax | 7,071,027 | 2,109,659 | 4,961,368 |
| E-DTE | Deferred FIT | 10,361,769 | 9,108,510 | 1,253,259 |
| E-DTE | Customer Tax Credit Amortization | (25,182,676) | (18,380,840) | (6,801,836) |
| 1 | 411400 Amortized Investment Tax Credit | (561,521) | (362,069) | (199,452) |
| | Total Net FIT/Deferred FIT | (8,311,401) | (7,524,740) | (786,661) |

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: |
| ELECTRIC SCHEDULE M ADJUSTMENTS | E-SCM-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|------------------------------------------------|--------------------|---------------|---------------|------------------------|---------------|---------------|-------------------|--------------|--------------|
| Ref/Basis | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 Book Depreciation & Amortization | 83,969,583 | 117,932,798 | 201,902,381 | 58,416,190 | 78,728,408 | 137,144,598 | 25,553,393 | 39,204,390 | 64,757,783 |
| 12 | 997001 Contributions In Aid of Construction | 0 | 9,323,624 | 9,323,624 | 0 | 6,230,605 | 6,230,605 | 0 | 3,093,019 | 3,093,019 |
| 12 | 997002 Injuries and Damages | 0 | 490,000 | 490,000 | 0 | 327,447 | 327,447 | 0 | 162,553 | 162,553 |
| 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 | (1,372,122) | (1,372,122) | 0 | (916,934) | (916,934) | 0 | (455,188) | (455,188) |
| 99 | 997007 Idaho PCA | 21,802,033 | 0 | 21,802,033 | 0 | 0 | 0 | 21,802,033 | 0 | 21,802,033 |
| 12 | 997009 Rathdrum Turbine Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997016 Redemption Expense Amortization | 0 | 315,290 | 315,290 | 0 | 210,696 | 210,696 | 0 | 104,594 | 104,594 |
| 99 | 997018 DSM Tariff Rider | (20,511,705) | (283) | (20,511,988) | (14,705,076) | (189) | (14,705,265) | (5,806,629) | (94) | (5,806,723) |
| 12 | 997020 FAS87 Current Pension Accrual | 0 | (1,425,091) | (1,425,091) | 0 | (952,331) | (952,331) | 0 | (472,760) | (472,760) |
| 12 | 997027 Uncollectibles | 4,461,862 | (3,083,670) | 1,378,192 | 2,813,648 | (2,060,693) | 752,955 | 1,648,214 | (1,022,977) | 625,237 |
| 99 | 997031 Decoupling Mechanism | (18,918,505) | 0 | (18,918,505) | (13,933,897) | 0 | (13,933,897) | (4,984,608) | 0 | (4,984,608) |
| 12 | 997032 Interest Rate Swaps | 0 | 7,413,158 | 7,413,158 | 0 | 4,953,917 | 4,953,917 | 0 | 2,459,241 | 2,459,241 |
| 99 | 997033 BPA Residential Exchange | 328,653 | 0 | 328,653 | 208,565 | 0 | 208,565 | 120,088 | 0 | 120,088 |
| 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 | 90,899 | 90,899 | 0 | 62,450 | 62,450 | 0 | 28,449 | 28,449 |
| 99 | 997043 Washington Deferred Power Costs | 11,574,785 | 0 | 11,574,785 | 11,574,785 | 0 | 11,574,785 | 0 | 0 | 0 |
| 12 | 997044 Non-Monetary Power Costs | 0 | (3,170) | (3,170) | 0 | (2,118) | (2,118) | 0 | (1,052) | (1,052) |
| 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 | (2,538,482) | (2,538,482) | 0 | (1,696,366) | (1,696,366) | 0 | (842,116) | (842,116) |
| 12 | 997049 Tax Depreciation | 0 | (178,842,591) | (178,842,591) | 0 | (119,513,350) | (119,513,350) | 0 | (59,329,241) | (59,329,241) |
| 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 | 590,799 | 590,799 | 0 | 293,287 | 293,287 |
| 99 | 997065 Amortization - Unbilled Revenue Add-Ins | 956,207 | 0 | 956,207 | 674,692 | 0 | 674,692 | 281,515 | 0 | 281,515 |
| 12 | 997072 CDA Fund Settlement-Prepayment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997080 Book Transportation Depreciation | 0 | 4,514,574 | 4,514,574 | 0 | 3,016,909 | 3,016,909 | 0 | 1,497,665 | 1,497,665 |
| 12 | 997081 Deferred Compensation | 0 | (103,606) | (103,606) | 0 | (69,236) | (69,236) | 0 | (34,370) | (34,370) |
| 4 | 997082 Meal Disallowances | 0 | 693,276 | 693,276 | 0 | 476,301 | 476,301 | 0 | 216,975 | 216,975 |
| 12 | 997083 Paid Time Off | 0 | 960,118 | 960,118 | 0 | 641,608 | 641,608 | 0 | 318,510 | 318,510 |
| 12 | 997084 Customer Uncollectibles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997088 Deferred O&M Colstrip & CS2 | (639,181) | 0 | (639,181) | 0 | 0 | 0 | (639,181) | 0 | (639,181) |
| 99 | 997095 WA REC Deferral | 510,287 | 0 | 510,287 | 510,287 | 0 | 510,287 | 0 | 0 | 0 |
| 12 | 997096 CDA Settlement Costs | 0 | 32,719 | 32,719 | 0 | 21,865 | 21,865 | 0 | 10,854 | 10,854 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997100 WA REC Amort | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997101 Repairs 481 (a) | 0 | (68,696,407) | (68,696,407) | 0 | (45,907,061) | (45,907,061) | 0 | (22,789,346) | (22,789,346) |
| 99 | 997102 Amort Idaho Earnings Test (254229) | (228,990) | 0 | (228,990) | 0 | 0 | 0 | (228,990) | 0 | (228,990) |
| 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 | (44,303) | 0 | (44,303) | 0 | 0 | 0 | (44,303) | 0 | (44,303) |
| 99 | 997110 FISERVE | 77,798 | 267,830 | 345,628 | 0 | 178,980 | 178,980 | 77,798 | 88,850 | 166,648 |
| 12 | 997111 Capitalized Transportation | 0 | (104,426) | (104,426) | 0 | (69,784) | (69,784) | 0 | (34,642) | (34,642) |
| 12 | 997114 AFUDC Debt CWIP | 0 | 131,509 | 131,509 | 0 | 87,882 | 87,882 | 0 | 43,627 | 43,627 |
| 99 | 997115 AFUDC Equity DFIT Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997117 Colstrip Plant Adjustment | (4,135,032) | 0 | (4,135,032) | (2,594,670) | 0 | (2,594,670) | (1,540,362) | 0 | (1,540,362) |

| | |
|----------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ADJUSTMENTS | E-SCM-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--------------------------------------------|--------------------|----------------------|---------------------|------------------------|----------------------|---------------------|-------------------|---------------------|---------------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 99 | 997119 AFUDC Tax CPI | 0 | 4,217,794 | 4,217,794 | 0 | 2,818,583 | 2,818,583 | 0 | 1,399,211 | 1,399,211 |
| 99 | 997120 Transportation Tax Disallowance | 0 | 123,197 | 123,197 | 0 | 82,328 | 82,328 | 0 | 40,869 | 40,869 |
| 99 | 997122 Regulatory Fees | (1,262,233) | 0 | (1,262,233) | (1,262,233) | 0 | (1,262,233) | 0 | 0 | 0 |
| 99 | 997123 EIM Deferred O&M | 233,040 | 0 | 233,040 | 0 | 0 | 0 | 233,040 | 0 | 233,040 |
| 99 | 997125 COVID-19 | (2,313,161) | 0 | (2,313,161) | (1,882,361) | 0 | (1,882,361) | (430,800) | 0 | (430,800) |
| 99 | 997126 Prepaid Expenses | 0 | (255,166) | (255,166) | 0 | (170,517) | (170,517) | 0 | (84,649) | (84,649) |
| 99 | 997127 CARES Act SS Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997128 Meters Expensed | 0 | (35,739) | (35,739) | 0 | (23,883) | (23,883) | 0 | (11,856) | (11,856) |
| 99 | 997129 Mixed Service Costs (IDD#5) | 0 | (27,633,333) | (27,633,333) | 0 | (18,466,251) | (18,466,251) | 0 | (9,167,082) | (9,167,082) |
| 99 | 997130 Wild Fire Resiliency Deferral | (1,446,391) | 0 | (1,446,391) | (1,108,188) | 0 | (1,108,188) | (338,203) | 0 | (338,203) |
| 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 | (1,528,795) | 0 | (1,528,795) | (1,528,795) | 0 | (1,528,795) | 0 | 0 | 0 |
| 99 | 997138 Intervenor Funding | 81,449 | 0 | 81,449 | 81,449 | 0 | 81,449 | 0 | 0 | 0 |
| 99 | 997139 Pension Settlement | 0 | 459,410 | 459,410 | 0 | 307,005 | 307,005 | 0 | 152,405 | 152,405 |
| 99 | 997140 Insurance Balancing | (3,846,037) | 0 | (3,846,037) | (2,567,085) | 0 | (2,567,085) | (1,278,952) | 0 | (1,278,952) |
| 99 | 997141 CCA | (4,784,325) | 0 | (4,784,325) | 0 | 0 | 0 | (4,784,325) | 0 | (4,784,325) |
| 99 | 997143 Depreciation Rate Deferral | 289,742 | 0 | 289,742 | 222,098 | 0 | 222,098 | 67,644 | 0 | 67,644 |
| 99 | 997145 Sec 174 Research Costs | 0 | 4,395,991 | 4,395,991 | 0 | 2,937,665 | 2,937,665 | 0 | 1,458,326 | 1,458,326 |
| | TOTAL SCHEDULE M ADJUSTMENTS | 66,307,344 | (156,298,213) | (89,990,869) | 37,280,157 | (104,973,423) | (67,693,266) | 29,027,187 | (51,324,790) | (22,297,603) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 68.703% | 31.297% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 66.826% | 33.174% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|----------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEFERRED INCOME TAX EXPENSES | E-DTE-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance Basis | |

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 | 19,389,229 | 19,389,229 | 0 | 12,957,046 | 12,957,046 | 0 | 6,432,183 | 6,432,183 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washingto | 4,982,556 | 0 | 4,982,556 | 4,982,556 | 0 | 4,982,556 | 0 | 0 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | (583,265) | 0 | (583,265) | 0 | 0 | 0 | (583,265) | 0 | (583,265) |
| | 410100 | Total | 4,399,291 | 19,389,229 | 23,788,520 | 4,982,556 | 12,957,046 | 17,939,602 | (583,265) | 6,432,183 | 5,848,918 |
| 12 | 411100 | Deferred Federal Income Tax Expense - Allocated | 0 | (15,707,076) | (15,707,076) | 0 | (10,496,411) | (10,496,411) | 0 | (5,210,665) | (5,210,665) |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washingto | (535,829) | 0 | (535,829) | (535,829) | 0 | (535,829) | 0 | 0 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | (570,227) | 0 | (570,227) | 0 | 0 | 0 | (570,227) | 0 | (570,227) |
| | 411100 | Total | (1,106,056) | (15,707,076) | (16,813,132) | (535,829) | (10,496,411) | (11,032,240) | (570,227) | (5,210,665) | (5,780,892) |
| 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 | 2,201,148 | 0 | 2,201,148 | 2,201,148 | 0 | 2,201,148 | 0 | 0 | 0 |
| 99 | 410193 | Deferred Federal Income Tax Expense - Idaho | 1,185,233 | 0 | 1,185,233 | 0 | 0 | 0 | 1,185,233 | 0 | 1,185,233 |
| | 410193 | Total | 3,386,381 | 0 | 3,386,381 | 2,201,148 | 0 | 2,201,148 | 1,185,233 | 0 | 1,185,233 |
| Total Deferred Federal Income Tax Expense | | | 6,679,616 | 3,682,153 | 10,361,769 | 6,647,875 | 2,460,635 | 9,108,510 | 31,741 | 1,221,518 | 1,253,259 |
| 99 | 411193 | Customer Tax Credit Amortization - Washington | (18,380,840) | 0 | (18,380,840) | (18,380,840) | 0 | (18,380,840) | 0 | 0 | 0 |
| 99 | 411193 | Customer Tax Credit Amortization - Idaho | (6,801,836) | 0 | (6,801,836) | 0 | 0 | 0 | (6,801,836) | 0 | (6,801,836) |
| | 411193 | Total | (25,182,676) | 0 | (25,182,676) | (18,380,840) | 0 | (18,380,840) | (6,801,836) | 0 | (6,801,836) |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | | 100.000% | | | 66.826% | | | 33.174% | |
| E-ALL | 99 | Not Allocated | | 0.000% | | | 0.000% | | | 0.000% | |

| | |
|----------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC TAXES OTHER THAN FIT | E-OTX-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------------------------------|---------|-------------------------------------------|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 67,187 | 67,187 | 0 | 43,322 | 43,322 | 0 | 23,865 | 23,865 |
| 1 | 408140 | State Kwh Generation Tax | 0 | 1,353,086 | 1,353,086 | 0 | 872,470 | 872,470 | 0 | 480,616 | 480,616 |
| 1 | 408150 | R&P Property Tax--Production | 0 | 12,298,970 | 12,298,970 | 0 | 7,930,376 | 7,930,376 | 0 | 4,368,594 | 4,368,594 |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 4,083,561 | 4,083,561 | 0 | 2,633,080 | 2,633,080 | 0 | 1,450,481 | 1,450,481 |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | 20,173 | 20,173 | 0 | 13,008 | 13,008 | 0 | 7,165 | 7,165 |
| TOTAL PRODUCTION & TRANSMISSION | | | 0 | 17,822,977 | 17,822,977 | 0 | 11,492,256 | 11,492,256 | 0 | 6,330,721 | 6,330,721 |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 25,116,080 | 0 | 25,116,080 | 25,116,017 | 0 | 25,116,017 | 63 | 0 | 63 |
| 99 | 408120 | Municipal Occupation & License Tax | 25,465,456 | 0 | 25,465,456 | 21,408,299 | 0 | 21,408,299 | 4,057,157 | 0 | 4,057,157 |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | 204 | 0 | 204 | 0 | 0 | 0 | 204 | 0 | 204 |
| 99 | 408170 | R&P Property Tax--Distribution | 7,063,999 | 0 | 7,063,999 | 5,574,735 | 0 | 5,574,735 | 1,489,264 | 0 | 1,489,264 |
| 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) |
| TOTAL DISTRIBUTION | | | 57,619,331 | 0 | 57,619,331 | 52,099,051 | 0 | 52,099,051 | 5,520,280 | 0 | 5,520,280 |
| ADMINISTRATIVE & GENERAL | | | | | | | | | | | |
| 99 | 408115 | Payroll Taxes | 1,152,278 | 5,089,040 | 6,241,318 | 833,729 | 3,496,323 | 4,330,052 | 318,549 | 1,592,717 | 1,911,266 |
| TOTAL A&G | | | 1,152,278 | 5,089,040 | 6,241,318 | 833,729 | 3,496,323 | 4,330,052 | 318,549 | 1,592,717 | 1,911,266 |
| TOTAL TAXES OTHER THAN FIT | | | 58,771,609 | 22,912,017 | 81,683,626 | 52,932,780 | 14,988,579 | 67,921,359 | 5,838,829 | 7,923,438 | 13,762,267 |

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 April 30, 2024
Ending Balance Basis

Report ID:
E-PLT-12E

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 | 7,083,333 | 7,083,333 | 0 | 4,567,333 | 4,567,333 | 0 | 2,516,000 | 2,516,000 |
| 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 | 972,040 | 972,040 | 0 | 626,771 | 626,771 | 0 | 345,269 | 345,269 |
| 1 | 182381 | CDA Settlement Past Storage | 0 | 26,264,711 | 26,264,711 | 0 | 16,935,486 | 16,935,486 | 0 | 9,329,225 | 9,329,225 |
| 1 | 302000 | Franchises & Consents | 2,834,909 | 44,049,218 | 46,884,127 | 2,834,909 | 28,402,936 | 31,237,845 | 0 | 15,646,282 | 15,646,282 |
| 1,4 | 303000 | Misc Intangible Plant- (C-IPL) | 319,716 | 16,430,442 | 16,750,158 | 319,716 | 10,782,160 | 11,101,876 | 0 | 5,648,282 | 5,648,282 |
| 4 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 5,925,324 | 104,782,241 | 110,707,565 | 5,925,324 | 71,988,543 | 77,913,867 | 0 | 32,793,698 | 32,793,698 |
| 4 | 30310X | Misc Intangible Plant-Term On-Premise Software (C-IPL) | 0 | 36,130,061 | 36,130,061 | 0 | 24,822,436 | 24,822,436 | 0 | 11,307,625 | 11,307,625 |
| 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 | 70,157,241 | 70,157,241 | 0 | 48,200,129 | 48,200,129 | 0 | 21,957,112 | 21,957,112 |
| 4 | 303120 | Misc Intangible Plant-Software 12.5 YR (C-IPL) | 0 | 20,864,744 | 20,864,744 | 0 | 14,334,705 | 14,334,705 | 0 | 6,530,039 | 6,530,039 |
| 4 | 303121 | Misc Intangible Plant-AMI Software | 3,755,446 | 59,497 | 3,814,943 | 3,755,446 | 40,876 | 3,796,322 | 0 | 18,621 | 18,621 |
| 4 | 30313X | Misc Intangible Plant-Term SAAS Software (C-IPL) | 0 | 16,758,765 | 16,758,765 | 0 | 11,513,774 | 11,513,774 | 0 | 5,244,991 | 5,244,991 |
| TOTAL INTANGIBLE PLANT | | | 12,835,395 | 353,365,622 | 366,201,017 | 12,835,395 | 238,872,740 | 251,708,135 | 0 | 114,492,882 | 114,492,882 |
| 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 | 112,030,005 | 28,874,296 | 140,904,301 | 73,194,071 | 18,618,146 | 91,812,217 | 38,835,934 | 10,256,150 | 49,092,084 |
| 1 | 312000 | Boiler Plant | 146,639,564 | 75,253,133 | 221,892,697 | 93,319,752 | 48,523,220 | 141,842,972 | 53,319,812 | 26,729,913 | 80,049,725 |
| 1 | 313000 | Generators | 406,746 | 0 | 406,746 | 261,824 | 0 | 261,824 | 144,922 | 0 | 144,922 |
| 1 | 314000 | Turbogenerator Units | 39,810,026 | 18,659,818 | 58,469,844 | 26,020,652 | 12,031,851 | 38,052,503 | 13,789,374 | 6,627,967 | 20,417,341 |
| 1 | 315000 | Accessory Electric Equipment | 18,447,044 | 12,501,086 | 30,948,130 | 12,050,137 | 8,060,700 | 20,110,837 | 6,396,907 | 4,440,386 | 10,837,293 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 15,064,304 | 2,804,155 | 17,868,459 | 9,841,633 | 1,808,119 | 11,649,752 | 5,222,671 | 996,036 | 6,218,707 |
| TOTAL STEAM PRODUCTION PLANT | | | 332,397,689 | 141,950,070 | 474,347,759 | 214,688,069 | 91,529,405 | 306,217,474 | 117,709,620 | 50,420,665 | 168,130,285 |
| HYDRAULIC PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 68,410,838 | 68,410,838 | 0 | 44,111,308 | 44,111,308 | 0 | 24,299,530 | 24,299,530 |
| 1 | 331XXX | Structures & Improvements | 0 | 117,553,316 | 117,553,316 | 0 | 75,798,378 | 75,798,378 | 0 | 41,754,938 | 41,754,938 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 266,695,752 | 266,695,752 | 0 | 171,965,421 | 171,965,421 | 0 | 94,730,331 | 94,730,331 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 236,058,747 | 236,058,747 | 0 | 152,210,680 | 152,210,680 | 0 | 83,848,067 | 83,848,067 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 86,509,595 | 86,509,595 | 0 | 55,781,387 | 55,781,387 | 0 | 30,728,208 | 30,728,208 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 14,382,185 | 14,382,185 | 0 | 9,273,633 | 9,273,633 | 0 | 5,108,552 | 5,108,552 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 3,888,193 | 3,888,193 | 0 | 2,507,107 | 2,507,107 | 0 | 1,381,086 | 1,381,086 |
| TOTAL HYDRAULIC PRODUCTION PLANT | | | 0 | 793,498,626 | 793,498,626 | 0 | 511,647,914 | 511,647,914 | 0 | 281,850,712 | 281,850,712 |
| 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 | 17,627,917 | 17,627,917 | 0 | 11,366,481 | 11,366,481 | 0 | 6,261,436 | 6,261,436 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,071,220 | 21,071,220 | 0 | 13,586,723 | 13,586,723 | 0 | 7,484,497 | 7,484,497 |
| 1 | 343000 | Prime Movers | 0 | 21,429,792 | 21,429,792 | 0 | 13,817,930 | 13,817,930 | 0 | 7,611,862 | 7,611,862 |
| 1 | 344000 | Generators | 0 | 240,203,125 | 240,203,125 | 0 | 154,882,975 | 154,882,975 | 0 | 85,320,150 | 85,320,150 |
| 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 | 26,633,305 | 26,633,305 | 0 | 17,173,155 | 17,173,155 | 0 | 9,460,150 | 9,460,150 |
| 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 | 1,626,754 | 1,626,754 | 0 | 1,048,931 | 1,048,931 | 0 | 577,823 | 577,823 |
| TOTAL OTHER PRODUCTION PLANT | | | 0 | 329,702,641 | 329,702,641 | 0 | 212,592,263 | 212,592,263 | 0 | 117,110,378 | 117,110,378 |
| TOTAL PRODUCTION PLANT | | | 332,397,689 | 1,265,151,337 | 1,597,549,026 | 214,688,069 | 815,769,582 | 1,030,457,651 | 117,709,620 | 449,381,755 | 567,091,375 |

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended April 30, 2024
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

*****SYSTEM*****

*****WASHINGTON*****

*****IDAHO*****

| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
|-------------------------------------------|---------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|----------------------|
| TRANSMISSION PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 628,358 | 29,382,861 | 30,011,219 | 410,632 | 18,946,069 | 19,356,701 | 217,726 | 10,436,792 | 10,654,518 |
| 1 | 351XXX | Energy Storage Eq/Computer Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 352XXX | Structures & Improvements | 17,831 | 37,356,962 | 37,374,793 | 11,491 | 24,087,769 | 24,099,260 | 6,340 | 13,269,193 | 13,275,533 |
| 1 | 353XXX | Station Equipment | 12,908,536 | 381,319,535 | 394,228,071 | 8,437,089 | 245,874,836 | 254,311,925 | 4,471,447 | 135,444,699 | 139,916,146 |
| 1 | 354000 | Towers & Fixtures | 15,999,980 | 1,142,818 | 17,142,798 | 10,456,747 | 736,889 | 11,193,636 | 5,543,233 | 405,929 | 5,949,162 |
| 1 | 355000 | Poles & Fixtures | 5,418 | 382,876,711 | 382,882,129 | 3,541 | 246,878,903 | 246,882,444 | 1,877 | 135,997,808 | 135,999,685 |
| 1 | 356000 | Overhead Conductors & Devices | 12,540,772 | 178,806,213 | 191,346,985 | 8,195,234 | 115,294,246 | 123,489,480 | 4,345,538 | 63,511,967 | 67,857,505 |
| 1 | 357000 | Underground Conduit | 0 | 3,334,960 | 3,334,960 | 0 | 2,150,382 | 2,150,382 | 0 | 1,184,578 | 1,184,578 |
| 1 | 358000 | Underground Conductors & Devices | 0 | 6,812,497 | 6,812,497 | 0 | 4,392,698 | 4,392,698 | 0 | 2,419,799 | 2,419,799 |
| 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 |
| | | TOTAL TRANSMISSION PLANT | 42,179,729 | 1,023,561,861 | 1,065,741,590 | 27,566,252 | 659,992,687 | 687,558,939 | 14,613,477 | 363,569,174 | 378,182,651 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 11,893,560 | 0 | 11,893,560 | 10,364,365 | 0 | 10,364,365 | 1,529,195 | 0 | 1,529,195 |
| 99 | 360400 | Land Easements | 4,171,568 | 0 | 4,171,568 | 1,414,641 | 0 | 1,414,641 | 2,756,927 | 0 | 2,756,927 |
| 99 | 360500 | Land Ease Perpetual | 367,850 | 0 | 367,850 | 0 | 0 | 0 | 367,850 | 0 | 367,850 |
| 99 | 361000 | Structures & Improvements | 31,063,023 | 0 | 31,063,023 | 23,344,415 | 0 | 23,344,415 | 7,718,608 | 0 | 7,718,608 |
| 3 | 362000 | Station Equipment | 171,873,409 | 3,297,246 | 175,170,655 | 114,878,640 | 2,297,620 | 117,176,260 | 56,994,769 | 999,626 | 57,994,395 |
| 99 | 363000 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 364000 | Poles, Towers, & Fixtures | 596,384,021 | 0 | 596,384,021 | 395,335,145 | 0 | 395,335,145 | 201,048,876 | 0 | 201,048,876 |
| 99 | 365000 | Overhead Conductors & Devices | 373,215,654 | 0 | 373,215,654 | 234,682,361 | 0 | 234,682,361 | 138,533,293 | 0 | 138,533,293 |
| 99 | 366000 | Underground Conduit | 179,191,031 | 0 | 179,191,031 | 119,410,690 | 0 | 119,410,690 | 59,780,341 | 0 | 59,780,341 |
| 99 | 367000 | Underground Conductors & Devices | 297,198,088 | 0 | 297,198,088 | 197,198,626 | 0 | 197,198,626 | 99,999,462 | 0 | 99,999,462 |
| 99 | 368000 | Line Transformers | 365,501,472 | 0 | 365,501,472 | 256,603,392 | 0 | 256,603,392 | 108,898,080 | 0 | 108,898,080 |
| 99 | 369XXX | Services | 229,362,164 | 0 | 229,362,164 | 148,132,385 | 0 | 148,132,385 | 81,229,779 | 0 | 81,229,779 |
| 99 | 371XXX | Installations on Customers' Premises | 12,118,409 | 0 | 12,118,409 | 12,118,409 | 0 | 12,118,409 | 0 | 0 | 0 |
| 99 | 370XXX | Meters | 87,993,099 | 0 | 87,993,099 | 63,209,091 | 0 | 63,209,091 | 24,784,008 | 0 | 24,784,008 |
| 99 | 373XXX | Street Light & Signal Systems | 85,847,468 | 0 | 85,847,468 | 56,612,731 | 0 | 56,612,731 | 29,234,737 | 0 | 29,234,737 |
| | | TOTAL DISTRIBUTION PLANT | 2,446,180,816 | 3,297,246 | 2,449,478,062 | 1,633,304,891 | 2,297,620 | 1,635,602,511 | 812,875,925 | 999,626 | 813,875,551 |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,515,952 | 10,063,024 | 11,578,976 | 811,230 | 6,913,599 | 7,724,829 | 704,722 | 3,149,425 | 3,854,147 |
| 4 | 390XXX | Structures & Improvements | 27,997,727 | 113,079,591 | 141,077,318 | 18,172,430 | 77,689,071 | 95,861,501 | 9,825,297 | 35,390,520 | 45,215,817 |
| 4 | 391XXX | Office Furniture & Equipment | 2,376,627 | 45,468,731 | 47,845,358 | 2,361,091 | 31,238,382 | 33,599,473 | 15,536 | 14,230,349 | 14,245,885 |
| 4 | 392XXX | Transportation Equipment | 39,901,378 | 33,612,754 | 73,514,132 | 26,975,276 | 23,092,970 | 50,068,246 | 12,926,102 | 10,519,784 | 23,445,886 |
| 4 | 393000 | Stores Equipment | 895,017 | 4,363,441 | 5,258,458 | 709,765 | 2,997,815 | 3,707,580 | 185,252 | 1,365,626 | 1,550,878 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 3,265,846 | 19,243,145 | 22,508,991 | 1,876,208 | 13,220,618 | 15,096,826 | 1,389,638 | 6,022,527 | 7,412,165 |
| 4 | 394100 | Electric Charging Stations | 0 | 116,787 | 116,787 | 0 | 80,236 | 80,236 | 0 | 36,551 | 36,551 |
| 4 | 395XXX | Laboratory Equipment | 401,077 | 3,727,864 | 4,128,941 | 398,866 | 2,561,154 | 2,960,020 | 2,211 | 1,166,710 | 1,168,921 |
| 4 | 396XXX | Power Operated Equipment | 20,405,116 | 5,881,967 | 26,287,083 | 12,500,353 | 4,041,088 | 16,541,441 | 7,904,763 | 1,840,879 | 9,745,642 |
| 4 | 397XXX | Communications Equipment | 29,453,568 | 112,028,620 | 141,482,188 | 22,829,442 | 76,967,023 | 99,796,465 | 6,624,126 | 35,061,597 | 41,685,723 |
| 4 | 398000 | Miscellaneous Equipment | 10,423 | 861,990 | 872,413 | 0 | 592,213 | 592,213 | 10,423 | 269,777 | 280,200 |
| | | TOTAL GENERAL PLANT | 126,222,731 | 348,447,914 | 474,670,645 | 86,634,661 | 239,394,169 | 326,028,830 | 39,588,070 | 109,053,745 | 148,641,815 |
| | | TOTAL PLANT IN SERVICE | 2,959,816,360 | 2,993,823,980 | 5,953,640,340 | 1,975,029,268 | 1,956,326,798 | 3,931,356,066 | 984,787,092 | 1,037,497,182 | 2,022,284,274 |

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended April 30, 2024
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | ***** WASHINGTON ***** | | | *****IDAHO***** | | |
|--------------------------|---------|-------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| E-ADEP | | Steam Production Plant | (302,481,745) | (78,686,492) | (381,168,237) | (200,961,881) | (50,737,050) | (251,698,931) | (101,519,864) | (27,949,442) | (129,469,306) |
| E-ADEP | | Hydro Production Plant | 0 | (209,032,309) | (209,032,309) | 0 | (134,784,033) | (134,784,033) | 0 | (74,248,276) | (74,248,276) |
| E-ADEP | | Other Production Plant | 0 | (183,307,250) | (183,307,250) | 0 | (118,196,515) | (118,196,515) | 0 | (65,110,735) | (65,110,735) |
| E-ADEP | | Transmission Plant | (28,344,355) | (261,471,580) | (289,815,935) | (17,409,825) | (168,596,875) | (186,006,700) | (10,934,530) | (92,874,705) | (103,809,235) |
| E-ADEP | | Distribution Plant | (805,349,534) | (602,346) | (805,951,880) | (504,128,049) | (419,733) | (504,547,782) | (301,221,485) | (182,613) | (301,404,098) |
| E-ADEP | | General Plant | (51,927,541) | (115,820,407) | (167,747,948) | (34,709,542) | (79,572,095) | (114,281,637) | (17,217,999) | (36,248,312) | (53,466,311) |
| | | TOTAL ACCUMULATED DEPRECIATION | (1,188,103,175) | (848,920,384) | (2,037,023,559) | (757,209,297) | (552,306,301) | (1,309,515,598) | (430,893,878) | (296,614,083) | (727,507,961) |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| E-AAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (20,045,992) | (20,045,992) | 0 | (12,925,656) | (12,925,656) | 0 | (7,120,336) | (7,120,336) |
| E-AAMT | | Distribution-Franchises/Misc Intangibles | (614,871) | 0 | (614,871) | (614,871) | 0 | (614,871) | 0 | 0 | 0 |
| E-AAMT | | General Plant - 303000 | 0 | (4,118,549) | (4,118,549) | 0 | (2,824,328) | (2,824,328) | 0 | (1,294,221) | (1,294,221) |
| E-AAMT | | Miscellaneous IT Intangible Plant -3031XX | (5,841,198) | (146,507,243) | (152,348,441) | (5,841,198) | (100,654,872) | (106,496,070) | 0 | (45,852,371) | (45,852,371) |
| E-AAMT | | General Plant - 390200, 396200 | 0 | (1,720,375) | (1,720,375) | 0 | (1,181,949) | (1,181,949) | 0 | (538,426) | (538,426) |
| | | TOTAL ACCUMULATED AMORTIZATION | (6,456,069) | (172,392,159) | (178,848,228) | (6,456,069) | (117,586,805) | (124,042,874) | 0 | (54,805,354) | (54,805,354) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (1,194,559,244) | (1,021,312,543) | (2,215,871,787) | (763,665,366) | (669,893,106) | (1,433,558,472) | (430,893,878) | (351,419,437) | (782,313,315) |
| | | NET ELECTRIC UTILITY PLANT before ADFIT | 1,765,257,116 | 1,972,511,437 | 3,737,768,553 | 1,211,363,902 | 1,286,433,692 | 2,497,797,594 | 553,893,214 | 686,077,745 | 1,239,970,959 |
| ACCUMULATED DFIT | | | | | | | | | | | |
| 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 | (544,674,248) | (544,674,248) | 0 | (363,984,013) | (363,984,013) | 0 | (180,690,235) | (180,690,235) |
| 4 | | ADFIT - Common Plant (282900 from C-DTX) | 0 | (45,269,307) | (45,269,307) | 0 | (31,101,372) | (31,101,372) | 0 | (14,167,935) | (14,167,935) |
| 4 | | ADFIT - Plant AFUDC Equity (282919 from C-DTX) | 0 | (5,009,208) | (5,009,208) | 0 | (3,441,476) | (3,441,476) | 0 | (1,567,732) | (1,567,732) |
| 4 | | ADFIT - Common Plant (283750 from C-DTX) | 0 | 23,018 | 23,018 | 0 | 15,814 | 15,814 | 0 | 7,204 | 7,204 |
| 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 | (5,515,589) | (5,515,589) | 0 | (3,556,452) | (3,556,452) | 0 | (1,959,137) | (1,959,137) |
| 1 | | ADFIT - CDA Settlement Costs (283333) | 0 | (204,128) | (204,128) | 0 | (131,622) | (131,622) | 0 | (72,506) | (72,506) |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (932,568) | (932,568) | 0 | (623,198) | (623,198) | 0 | (309,370) | (309,370) |
| | | TOTAL ACCUMULATED DFIT | 0 | (601,582,030) | (601,582,030) | 0 | (402,822,319) | (402,822,319) | 0 | (198,759,711) | (198,759,711) |
| | | NET ELECTRIC UTILITY PLANT | 1,765,257,116 | 1,370,929,407 | 3,136,186,523 | 1,211,363,902 | 883,611,373 | 2,094,975,275 | 553,893,214 | 487,318,034 | 1,041,211,248 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 64.480% | 35.520% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 69.683% | 30.317% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 68.703% | 31.297% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 66.826% | 33.174% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|------------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ADJUSTMENTS TO NET PLANT | E-APL-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 | 1,765,257,116 | 1,370,929,407 | 3,136,186,523 | 1,211,363,902 | 883,611,373 | 2,094,975,275 | 553,893,214 | 487,318,034 | 1,041,211,248 |
| | OTHER ADJUSTMENTS | | | | | | | | | |
| 4 | Regulatory Asset - AFUDC (182332) | 8,148,990 | 44,288,960 | 52,437,950 | 6,155,814 | 30,427,844 | 36,583,658 | 1,993,176 | 13,861,116 | 15,854,292 |
| 4 | Accumulated Amortization - AFUDC (182318) | (1,659,356) | (7,662,437) | (9,321,793) | (1,251,589) | (5,264,324) | (6,515,913) | (407,767) | (2,398,113) | (2,805,880) |
| 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) | 2,366,083 | 0 | 2,366,083 | 0 | 0 | 0 | 2,366,083 | 0 | 2,366,083 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | 49,123 | 0 | 49,123 | 0 | 0 | 0 | 49,123 | 0 | 49,123 |
| 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 (182333) | 14,058,541 | 0 | 14,058,541 | 14,058,541 | 0 | 14,058,541 | 0 | 0 | 0 |
| 99 | Regulatory Asset-Deferred AMI Costs (182337) | 21,288,006 | 0 | 21,288,006 | 21,288,006 | 0 | 21,288,006 | 0 | 0 | 0 |
| 99 | ADFIT-Deferred AMI Costs (283436) | (7,422,774) | 0 | (7,422,774) | (7,422,774) | 0 | (7,422,774) | 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) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Customer Advances (252000) | (4,825,858) | 0 | (4,825,858) | (1,350,993) | 0 | (1,350,993) | (3,474,865) | 0 | (3,474,865) |
| 2 | Rate Base - Regulatory Liability-Non-plant Excess | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Regulatory Liability-Customer Tax Credit (254393) | (9,180,005) | 0 | (9,180,005) | (8,736,442) | 0 | (8,736,442) | (443,563) | 0 | (443,563) |
| 99 | ADFIT-Customer Tax Credit (190393) | 1,927,801 | 0 | 1,927,801 | 1,834,653 | 0 | 1,834,653 | 93,148 | 0 | 93,148 |
| 99 | Colstrip-Plant Adjustment (101027) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment Accum. Amort. (108027) | (6,100,906) | 0 | (6,100,906) | (3,398,291) | 0 | (3,398,291) | (2,702,615) | 0 | (2,702,615) |
| 99 | Colstrip-Regulatory Asset (182327) | 21,371,009 | 0 | 21,371,009 | 12,491,473 | 0 | 12,491,473 | 8,879,536 | 0 | 8,879,536 |
| 99 | Colstrip-Regulatory Liability (254027) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment ADFIT (190027) | (144,424) | 0 | (144,424) | 204,132 | 0 | 204,132 | (348,556) | 0 | (348,556) |
| 99 | Colstrip Reg Asset ADFIT (283376) | (3,102,744) | 0 | (3,102,744) | (2,154,147) | 0 | (2,154,147) | (948,597) | 0 | (948,597) |
| 99 | Colstrip ARO (317000P) | 17,139,710 | 0 | 17,139,710 | 11,200,804 | 0 | 11,200,804 | 5,938,906 | 0 | 5,938,906 |
| 99 | Colstrip ARO A/D (317000A) | (9,426,263) | 0 | (9,426,263) | (6,762,462) | 0 | (6,762,462) | (2,663,801) | 0 | (2,663,801) |
| 99 | Colstrip ARO Liability (230027) | (15,462,375) | 0 | (15,462,375) | (10,104,665) | 0 | (10,104,665) | (5,357,710) | 0 | (5,357,710) |
| 99 | Colstrip ARO ADFIT (190376) | 3,247,099 | 0 | 3,247,099 | 2,121,980 | 0 | 2,121,980 | 1,125,119 | 0 | 1,125,119 |
| 99 | Colstrip ARO ADFIT (283377) | (1,619,823) | 0 | (1,619,823) | (932,051) | 0 | (932,051) | (687,772) | 0 | (687,772) |
| 99 | Customer Deposits (235199) | (6,910) | 0 | (6,910) | (6,910) | 0 | (6,910) | 0 | 0 | 0 |
| C-WKC | Working Capital | 139,262,477 | 0 | 139,262,477 | 99,216,492 | 0 | 99,216,492 | 40,045,985 | 0 | 40,045,985 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 167,307,401 | 36,626,523 | 203,933,924 | 126,451,571 | 25,163,520 | 151,615,091 | 40,855,830 | 11,463,003 | 52,318,833 |
| | NET RATE BASE | 1,932,564,517 | 1,407,555,930 | 3,340,120,447 | 1,337,815,473 | 908,774,893 | 2,246,590,366 | 594,749,044 | 498,781,037 | 1,093,530,081 |

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: |
| ELECTRIC DEPRECIATION EXPENSE | E-DEPX-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | 3,955,625 | 3,955,625 | | | 3,955,625 | 3,955,625 | | 2,550,587 | 2,550,587 | | 1,405,038 | 1,405,038 | |
| | Steam (ED-ID) | 4,468,334 | 4,468,334 | | 4,468,334 | | 4,468,334 | | | | 4,468,334 | | 4,468,334 | |
| | Steam (ED-WA) | 11,415,323 | 11,415,323 | | 11,415,323 | | 11,415,323 | 11,415,323 | | 11,415,323 | | | | |
| 1 | Hydro (ED-AN) | 16,913,669 | 16,913,669 | | | 16,913,669 | 16,913,669 | | 10,905,934 | 10,905,934 | | 6,007,735 | 6,007,735 | |
| 1 | Other (ED-AN) | 10,729,401 | 10,729,401 | | | 10,729,401 | 10,729,401 | | 6,918,318 | 6,918,318 | | 3,811,083 | 3,811,083 | |
| Total Electric Production | | 47,482,352 | 47,482,352 | | 15,883,657 | 31,598,695 | 47,482,352 | 11,415,323 | 20,374,839 | 31,790,162 | 4,468,334 | 11,223,856 | 15,692,190 | |
| Electric Transmission | | | | | | | | | | | | | | |
| 1 | ED-AN | 21,576,531 | 21,576,531 | | | 21,576,531 | 21,576,531 | | 13,912,547 | 13,912,547 | | 7,663,984 | 7,663,984 | |
| | ED-ID | 248,636 | 248,636 | | 248,636 | | 248,636 | | | | 248,636 | | 248,636 | |
| | ED-WA | 522,824 | 522,824 | | 522,824 | | 522,824 | 522,824 | | 522,824 | | | 522,824 | |
| Total Electric Transmission | | 22,347,991 | 22,347,991 | | 771,460 | 21,576,531 | 22,347,991 | 522,824 | 13,912,547 | 14,435,371 | 248,636 | 7,663,984 | 7,912,620 | |
| Electric Distribution | | | | | | | | | | | | | | |
| 3 | ED-AN | 86,568 | 86,568 | | | 86,568 | 86,568 | | 60,323 | 60,323 | | 26,245 | 26,245 | |
| | ED-ID | 19,917,055 | 19,917,055 | | 19,917,055 | | 19,917,055 | | | | 19,917,055 | | 19,917,055 | |
| | ED-WA | 40,682,222 | 40,682,222 | | 40,682,222 | | 40,682,222 | 40,682,222 | | 40,682,222 | | | 40,682,222 | |
| Total Electric Distribution | | 60,685,845 | 60,685,845 | | 60,599,277 | 86,568 | 60,685,845 | 40,682,222 | 60,323 | 40,742,545 | 19,917,055 | 26,245 | 19,943,300 | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 774,189 | | 774,189 | | | | | | | | | | |
| | GD-OR | 131,888 | | | 131,888 | | | | | | | | | |
| Total Gas Underground Storage | | 906,077 | | 774,189 | 131,888 | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | GD-AN | 55,921 | | 55,921 | | | | | | | | | | |
| | GD-ID | 7,122,707 | | 7,122,707 | | | | | | | | | | |
| | GD-WA | 17,254,088 | | 17,254,088 | | | | | | | | | | |
| | GD-OR | 11,314,605 | | | 11,314,605 | | | | | | | | | |
| Total Gas Distribution | | 35,747,321 | | 24,432,716 | 11,314,605 | | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 4 | ED-AN | 2,757,111 | 2,757,111 | | | 2,757,111 | 2,757,111 | | 1,894,218 | 1,894,218 | | 862,893 | 862,893 | |
| | ED-ID | 560,637 | 560,637 | | 560,637 | | 560,637 | | | | 560,637 | | 560,637 | |
| | ED-WA | 1,504,211 | 1,504,211 | | 1,504,211 | | 1,504,211 | 1,504,211 | | 1,504,211 | | | | |
| 7,4 | CD-AA | 21,935,244 | 15,677,558 | 4,321,243 | 1,936,443 | | 15,677,558 | 15,677,558 | | 10,770,953 | | 4,906,605 | 4,906,605 | |
| 9,4 | CD-AN | 858,723 | 672,569 | 186,154 | | | 672,569 | 672,569 | | 462,075 | | 210,494 | 210,494 | |
| 9 | CD-ID | 458,022 | 358,732 | 99,290 | | 358,732 | 358,732 | | | | 358,732 | | 358,732 | |
| 9 | CD-WA | 1,765,298 | 1,382,617 | 382,681 | | 1,382,617 | 1,382,617 | 1,382,617 | | 1,382,617 | | | 1,382,617 | |
| 8 | GD-AA | 346,761 | | 238,655 | 108,106 | | | | | | | | | |
| | GD-AN | 23,570 | | 23,570 | | | | | | | | | | |
| | GD-ID | 48,966 | | 48,966 | | | | | | | | | | |
| | GD-WA | 1,113,494 | | 1,113,494 | | | | | | | | | | |
| | GD-OR | 179,858 | | | 179,858 | | | | | | | | | |
| Total General Plant | | 31,551,895 | 22,913,435 | 6,414,053 | 2,224,407 | 3,806,197 | 19,107,238 | 22,913,435 | 2,886,828 | 13,127,246 | 16,014,074 | 919,369 | 5,979,992 | 6,899,361 |
| Total Depreciation Expense | | 198,721,481 | 153,429,623 | 31,620,958 | 13,670,900 | 81,060,591 | 72,369,032 | 153,429,623 | 55,507,197 | 47,474,955 | 102,982,152 | 25,553,394 | 24,894,077 | 50,447,471 |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|---------------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 71.472% | 19.700% | 8.828% | 1 Production/Transmission Ratio | 64.480% | 35.520% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 68.824% | 31.176% | 3 Direct Distribution Operating Exper | 69.683% | 30.317% |
| 9 Elec/Gas North 4-Factor | 78.323% | 21.677% | 0.000% | 4 Jurisdictional 4-Factor Ratio | 68.703% | 31.297% |

| | |
|----------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC AMORTIZATION EXPENSE | E-AMTX-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 | |
| Production/Transmission | | | | | | | | | | | | | | |
| 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 | 263,207 | 263,207 | | | 263,207 | 263,207 | | 169,716 | 169,716 | | 93,491 | 93,491 | |
| Total Production/Transmission | | 1,181,607 | 1,181,607 | | | 1,181,607 | 1,181,607 | | 761,900 | 761,900 | | 419,707 | 419,707 | |
| Distribution | | | | | | | | | | | | | | |
| | Franchises (302000) ED-WA | 110,956 | 110,956 | | | 110,956 | 110,956 | 110,956 | | 110,956 | | | | |
| | Misc Intangible Plt (30300) ED-WA | 5,866 | 5,866 | | | 5,866 | 5,866 | 5,866 | | 5,866 | | | | |
| Total Distribution | | 116,822 | 116,822 | | | 116,822 | 116,822 | 116,822 | | 116,822 | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 414,833 | 296,489 | 81,723 | 36,621 | | 296,489 | 296,489 | | 203,697 | 203,697 | | 92,792 | 92,792 |
| 9,1 | CD-AN | 9,729 | 7,620 | 2,109 | | | 7,620 | 7,620 | | 4,913 | 4,913 | | 2,707 | 2,707 |
| | GD-ID | 14,795 | | 14,795 | | | | | | | | | | |
| | GD-WA | 24,862 | | 24,862 | | | | | | | | | | |
| | GD-OR | 6,607 | | | 6,607 | | | | | | | | | |
| Total General Plant - 303000 | | 470,826 | 304,109 | 123,489 | 43,228 | | 304,109 | 304,109 | | 208,610 | 208,610 | | 95,499 | 95,499 |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | |
| 7,4 | CD-AA | 50,271,908 | 35,930,338 | 9,903,566 | 4,438,004 | | 35,930,338 | 35,930,338 | | 24,685,220 | 24,685,220 | | 11,245,118 | 11,245,118 |
| 9,4 | CD-AN | 94,654 | 74,135 | 20,519 | | | 74,135 | 74,135 | | 50,933 | 50,933 | | 23,202 | 23,202 |
| 9,4 | CD-ID | 0 | 0 | 0 | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| 9,4 | CD-WA | 1,883,846 | 1,475,466 | 408,380 | | 1,475,466 | 1,475,466 | 1,475,466 | | 1,475,466 | 1,475,466 | | 0 | 0 |
| 4 | ED-AN | 7,651,146 | 7,651,146 | | | | 7,651,146 | 7,651,146 | | 5,256,567 | 5,256,567 | | 2,394,579 | 2,394,579 |
| | ED-ID | 0 | 0 | | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| | ED-WA | 1,316,706 | 1,316,706 | | | 1,316,706 | 1,316,706 | 1,316,706 | | 1,316,706 | 1,316,706 | | | |
| 8 | GD-AA | 218,299 | | 150,242 | 68,057 | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | |
| | GD-OR | 71,659 | | | 71,659 | | | | | | | | | |
| Total Miscellaneous IT Intangible Plt - 3031XX | | 61,508,218 | 46,447,791 | 10,482,707 | 4,577,720 | 2,792,172 | 43,655,619 | 46,447,791 | 2,792,172 | 29,992,720 | 32,784,892 | 0 | 13,662,899 | 13,662,899 |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | |
| Total Gas Underground Storage | | 0 | | 0 | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | |
| 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 | | | | | | | | | |
| Total General Plant - 390200, 396200 | | 422,431 | 422,431 | 0 | 0 | | 422,431 | 422,431 | | 290,223 | 290,223 | | 132,208 | 132,208 |
| Total Amortization Expense | | 63,699,904 | 48,472,760 | 10,606,196 | 4,620,948 | 2,908,994 | 45,563,766 | 48,472,760 | 2,908,994 | 31,253,453 | 34,162,447 | 0 | 14,310,313 | 14,310,313 |

| Allocation Ratios: | | | | | | | | | | | | |
|---------------------------|--------------------------------|----------|-----------|-----------|-----------------------|-------------------------------|------------|--|--|---------|--|--|
| Service - | | Electric | Gas-North | Gas-South | Jurisdiction - | | Washington | | | Idaho | | |
| 7 | Elec/Gas North/Oregon 4-Factor | 71.472% | 19.700% | 8.828% | 1 | Production/Transmission Rat | 64.480% | | | 35.520% | | |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 68.824% | 31.176% | 4 | Jurisdictional 4-Factor Ratio | 68.703% | | | 31.297% | | |
| 9 | Elec/Gas North 4-Factor | 78.323% | 21.677% | 0.000% | | | | | | | | |

| | |
|------------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED DEPRECIATION | E-ADEP-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | (78,686,492) | (78,686,492) | | | (78,686,492) | (78,686,492) | | (50,737,050) | (50,737,050) | | (27,949,442) | (27,949,442) | |
| | Steam (ED-ID) | (101,519,864) | (101,519,864) | | (101,519,864) | (101,519,864) | (101,519,864) | | | | (101,519,864) | | (101,519,864) | |
| | Steam (ED-WA) | (200,961,881) | (200,961,881) | | (200,961,881) | (200,961,881) | (200,961,881) | (200,961,881) | | (200,961,881) | | | | |
| 1 | Hydro (ED-AN) | (209,032,309) | (209,032,309) | | | (209,032,309) | (209,032,309) | | (134,784,033) | (134,784,033) | | (74,248,276) | (74,248,276) | |
| 1 | Other (ED-AN) | (183,307,250) | (183,307,250) | | | (183,307,250) | (183,307,250) | | (118,196,515) | (118,196,515) | | (65,110,735) | (65,110,735) | |
| Total Electric Production | | (773,507,796) | (773,507,796) | | (302,481,745) | (471,026,051) | (773,507,796) | | (200,961,881) | (303,717,598) | (504,679,479) | (101,519,864) | (167,308,453) | (268,828,317) |
| Electric Transmission | | | | | | | | | | | | | | |
| 1 | ED-AN | (261,471,580) | (261,471,580) | | | (261,471,580) | (261,471,580) | | (168,596,875) | (168,596,875) | | (92,874,705) | (92,874,705) | |
| | ED-ID | (10,934,530) | (10,934,530) | | (10,934,530) | (10,934,530) | (10,934,530) | | | | (10,934,530) | | (10,934,530) | |
| | ED-WA | (17,409,825) | (17,409,825) | | (17,409,825) | (17,409,825) | (17,409,825) | (17,409,825) | | (17,409,825) | | | | |
| Total Electric Transmissic | | (289,815,935) | (289,815,935) | | (28,344,355) | (261,471,580) | (289,815,935) | | (17,409,825) | (168,596,875) | (186,006,700) | (10,934,530) | (92,874,705) | (103,809,235) |
| Electric Distribution | | | | | | | | | | | | | | |
| 3 | ED-AN | (602,346) | (602,346) | | | (602,346) | (602,346) | | (419,733) | (419,733) | | (182,613) | (182,613) | |
| | ED-ID | (301,221,485) | (301,221,485) | | (301,221,485) | (301,221,485) | (301,221,485) | | | | (301,221,485) | | (301,221,485) | |
| | ED-WA | (504,128,049) | (504,128,049) | | (504,128,049) | (504,128,049) | (504,128,049) | (504,128,049) | | (504,128,049) | | | | |
| Total Electric Distribution | | (805,951,880) | (805,951,880) | | (805,349,534) | (602,346) | (805,951,880) | | (504,128,049) | (419,733) | (504,547,782) | (301,221,485) | (182,613) | (301,404,098) |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | (20,240,519) | | (20,240,519) | | | | | | | | | | |
| | GD-OR | (1,818,660) | | (1,818,660) | | | | | | | | | | |
| Total Gas Underground S | | (22,059,179) | | (20,240,519) | | (1,818,660) | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | GD-AN | (2,098,567) | | (2,098,567) | | | | | | | | | | |
| | GD-ID | (109,985,251) | | (109,985,251) | | | | | | | | | | |
| | GD-WA | (207,150,183) | | (207,150,183) | | | | | | | | | | |
| | GD-OR | (152,655,191) | | (152,655,191) | | | | | | | | | | |
| Total Gas Distribution | | (471,889,192) | | (319,234,001) | | (152,655,191) | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 4 | ED-AN | (36,848,804) | (36,848,804) | | | (36,848,804) | (36,848,804) | | (25,316,234) | (25,316,234) | | (11,532,570) | (11,532,570) | |
| | ED-ID | (13,965,403) | (13,965,403) | | (13,965,403) | (13,965,403) | (13,965,403) | | | | (13,965,403) | | (13,965,403) | |
| | ED-WA | (27,473,730) | (27,473,730) | | (27,473,730) | (27,473,730) | (27,473,730) | (27,473,730) | | (27,473,730) | | | | |
| 7,4 | CD-AA | (100,622,608) | (71,916,990) | (19,822,654) | (8,882,964) | | (71,916,990) | | (49,409,130) | (49,409,130) | | (22,507,860) | (22,507,860) | |
| 9,4 | CD-AN | (9,007,192) | (7,054,613) | (1,952,579) | | | (7,054,613) | | (4,846,731) | (4,846,731) | | (2,207,882) | (2,207,882) | |
| 9 | CD-ID | (4,152,851) | (3,252,596) | (900,255) | | (3,252,596) | (3,252,596) | | | | (3,252,596) | | (3,252,596) | |
| 9 | CD-WA | (9,238,544) | (7,235,812) | (2,002,732) | | (7,235,812) | (7,235,812) | (7,235,812) | | (7,235,812) | | | | |
| 8 | GD-AA | (2,846,454) | | (1,959,043) | (887,411) | | | | | | | | | |
| | GD-AN | (4,111,204) | | (4,111,204) | | | | | | | | | | |
| | GD-ID | (2,462,377) | | (2,462,377) | | | | | | | | | | |
| | GD-WA | (14,008,517) | | (14,008,517) | | | | | | | | | | |
| | GD-OR | (6,054,927) | | (6,054,927) | | | | | | | | | | |
| Total General Plant | | (230,792,611) | (167,747,948) | (47,219,361) | (15,825,302) | (51,927,541) | (115,820,407) | (167,747,948) | (34,709,542) | (79,572,095) | (114,281,637) | (17,217,999) | (36,248,312) | (53,466,311) |
| Total Accumulated Depr | | (2,594,016,593) | (2,037,023,559) | (386,693,881) | (170,299,153) | (1,188,103,175) | (848,920,384) | (2,037,023,559) | (757,209,297) | (552,306,301) | (1,309,515,598) | (430,893,878) | (296,614,083) | (727,507,961) |

| Allocation Ratios: | | | | | | | | | | | | |
|---------------------------|--------------------------------|----------|-----------|-----------|----------------|---------------------------------------|---------|------------|-------|--|--|--|
| Service - | | Electric | Gas-North | Gas-South | Jurisdiction - | | | Washington | Idaho | | | |
| 7 | Elec/Gas North/Oregon 4-Factor | 71.472% | 19.700% | 8.828% | 1 | Production/Transmission Ratio | 64.480% | 35.520% | | | | |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 68.824% | 31.176% | 3 | Direct Distribution Operating Expense | 69.683% | 30.317% | | | | |
| 9 | Elec/Gas North 4-Factor | 78.323% | 21.677% | 0.000% | 4 | Jurisdictional 4-Factor Ratio | 68.703% | 31.297% | | | | |

| | |
|------------------------------------------|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED AMORTIZATION | E-AAMT-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 | |
| Production/Transmission | | | | | | | | | | | | | | |
| 1 | Franchises (302000) ED-AN | (16,876,287) | (16,876,287) | | | (16,876,287) | (16,876,287) | | (10,881,830) | (10,881,830) | | (5,994,457) | (5,994,457) | |
| 1 | Misc Intangible Plt (3030 ED-AN | (3,169,705) | (3,169,705) | | | (3,169,705) | (3,169,705) | | (2,043,826) | (2,043,826) | | (1,125,879) | (1,125,879) | |
| Total Production/Transmission | | (20,045,992) | (20,045,992) | | | (20,045,992) | (20,045,992) | | (12,925,656) | (12,925,656) | | (7,120,336) | (7,120,336) | |
| Distribution | | | | | | | | | | | | | | |
| | Franchises (302000) ED-WA | (540,912) | (540,912) | | | (540,912) | (540,912) | (540,912) | | | | (540,912) | (540,912) | |
| | Misc Intangible Plt (3030 ED-WA | (73,959) | (73,959) | | | (73,959) | (73,959) | (73,959) | | | | (73,959) | (73,959) | |
| Total Distribution | | (614,871) | (614,871) | | | (614,871) | (614,871) | (614,871) | | | | (614,871) | (614,871) | |
| General Plant - 303000 | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (5,588,900) | (3,994,498) | (1,101,014) | (493,388) | (3,994,498) | (3,994,498) | | (2,744,340) | (2,744,340) | | (1,250,158) | (1,250,158) | |
| 9,1 | CD-AN | (158,386) | (124,051) | (34,335) | | (124,051) | (124,051) | | (79,988) | (79,988) | | (44,063) | (44,063) | |
| | GD-ID | (179,775) | | (179,775) | | | | | | | | | | |
| | GD-WA | (348,751) | | (348,751) | | | | | | | | | | |
| | GD-OR | (137,810) | | | (137,810) | | | | | | | | | |
| Total General Plant - 303000 | | (6,413,622) | (4,118,549) | (1,663,875) | (631,198) | | (4,118,549) | (4,118,549) | | (2,824,328) | (2,824,328) | | (1,294,221) | (1,294,221) |
| Miscellaneous IT Intangible Plant -3031XX | | | | | | | | | | | | | | |
| 7,4 | CD-AA | (178,829,662) | (127,813,136) | (35,229,444) | (15,787,082) | (127,813,136) | (127,813,136) | | (87,811,459) | (87,811,459) | | (40,001,677) | (40,001,677) | |
| 9,4 | CD-AN | (189,407) | (148,347) | (41,060) | | (148,347) | (148,347) | | (101,919) | (101,919) | | (46,428) | (46,428) | |
| 9 | CD-ID | 0 | 0 | 0 | | 0 | 0 | | 0 | 0 | | 0 | 0 | |
| 9 | CD-WA | (2,612,172) | (2,045,906) | (566,266) | | (2,045,906) | (2,045,906) | (2,045,906) | | | | 0 | 0 | |
| 4 | ED-AN | (18,545,760) | (18,545,760) | | | (18,545,760) | (18,545,760) | | (12,741,494) | (12,741,494) | | (5,804,266) | (5,804,266) | |
| | ED-ID | 0 | 0 | | | 0 | 0 | | | | | 0 | 0 | |
| | ED-WA | (3,795,292) | (3,795,292) | | | (3,795,292) | (3,795,292) | (3,795,292) | | | | | | |
| 8 | GD-AA | (293,117) | | (201,735) | (91,382) | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | |
| | GD-OR | (106,998) | | | (106,998) | | | | | | | | | |
| Total Misc IT Intangible Plant - 3031XX | | (204,372,408) | (152,348,441) | (36,038,505) | (15,985,462) | (5,841,198) | (146,507,243) | (152,348,441) | (5,841,198) | (100,654,872) | (106,496,070) | 0 | (45,852,371) | (45,852,371) |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | | |
| Total Gas Underground Storage | | 0 | | 0 | | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | |
| 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 | 0 | |
| 4 | ED-AN | (1,720,375) | (1,720,375) | | | (1,720,375) | (1,720,375) | | (1,181,949) | (1,181,949) | | (538,426) | (538,426) | |
| | ED-WA | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | | | | |
| | GD-WA | 0 | | 0 | | | | | | | | | | |
| | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total General Plant - 390200, 396200 | | (1,720,375) | (1,720,375) | 0 | 0 | 0 | (1,720,375) | (1,720,375) | 0 | (1,181,949) | (1,181,949) | 0 | (538,426) | (538,426) |
| Total Accumulated Amortization | | (233,167,268) | (178,848,228) | (37,702,380) | (16,616,660) | (6,456,069) | (172,392,159) | (178,848,228) | (6,456,069) | (117,586,805) | (124,042,874) | 0 | (54,805,354) | (54,805,354) |

| Allocation Ratios: | | Electric | Gas-North | Gas-South | Jurisdiction - | | Washington | Idaho |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|------------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 71.472% | 19.700% | 8.828% | 1 | Production/Transmission Ratio | 64.480% | 35.520% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 68.824% | 31.176% | 4 | Jurisdictional 4-Factor Ratio | 68.703% | 31.297% |
| 9 | Elec/Gas North 4-Factor | 78.323% | 21.677% | 0.000% | | | | |

| | |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2024 Ending Balance Basis | Report ID: C-GPL-12E |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------|

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 |
| | 389XXX Land & Land Rights | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 1,083,006 | 122,220 | 362,279 | 598,507 | 1,083,006 | 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 | 845,517 | 0 | 845,517 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 12,135,089 | 0 | 0 | 8,673,191 | 8,673,191 | 0 | 0 | 2,390,612 | 2,390,612 | 0 | 1,071,286 | |
| 9 | CD-WA / ID / AN | 2,327,290 | 689,010 | 342,443 | 791,326 | 1,822,779 | 190,705 | 94,782 | 219,024 | 504,511 | 0 | 0 | |
| | TOTAL ACCOUNT | 19,461,919 | 811,230 | 704,722 | 10,063,024 | 11,578,976 | 3,261,722 | 94,782 | 2,609,636 | 5,966,140 | 845,517 | 1,071,286 | 1,916,803 |
| | 390XXX Structures & Improvements | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 21,052,010 | 8,516,429 | 3,397,622 | 9,137,959 | 21,052,010 | 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 | 4,461,543 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,461,543 | 0 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 132,380,502 | 0 | 0 | 94,614,992 | 94,614,992 | 0 | 0 | 26,078,959 | 26,078,959 | 0 | 11,686,551 | |
| 9 | CD-WA / ID / AN | 32,443,396 | 9,656,001 | 6,427,675 | 9,326,640 | 25,410,316 | 2,672,593 | 1,779,055 | 2,581,432 | 7,033,080 | 0 | 0 | |
| | TOTAL ACCOUNT | 215,388,051 | 18,172,430 | 9,825,297 | 113,079,591 | 141,077,318 | 27,723,193 | 1,779,055 | 28,660,391 | 58,162,639 | 4,461,543 | 11,686,551 | 16,148,094 |
| | 391XXX Office Furniture & Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 3,838,924 | 1,693,584 | 7,798 | 2,137,542 | 3,838,924 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | GD-AA | 74,359 | 0 | 0 | 0 | 0 | 0 | 0 | 51,177 | 51,177 | 0 | 23,182 | |
| 7 | CD-AA | 60,542,022 | 0 | 0 | 43,270,594 | 43,270,594 | 0 | 0 | 11,926,778 | 11,926,778 | 0 | 5,344,650 | |
| 9 | CD-WA / ID / AN | 939,508 | 667,507 | 7,739 | 60,595 | 735,841 | 184,753 | 2,142 | 16,772 | 203,667 | 0 | 0 | |
| | TOTAL ACCOUNT | 65,627,936 | 2,361,091 | 15,537 | 45,468,731 | 47,845,359 | 417,876 | 2,142 | 11,994,727 | 12,414,745 | 0 | 5,367,832 | 5,367,832 |
| | 392XXX Transportation Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 62,587,349 | 25,500,323 | 12,155,211 | 24,931,815 | 62,587,349 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 16,423,510 | 0 | 0 | 0 | 0 | 10,286,268 | 3,313,285 | 2,823,957 | 16,423,510 | 0 | 0 | |
| 99 | GD-OR / AS | 4,812,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,812,326 | 0 | |
| 8 | GD-AA | 97,187 | 0 | 0 | 0 | 0 | 0 | 0 | 66,888 | 66,888 | 0 | 30,299 | |
| 7 | CD-AA | 7,579,031 | 0 | 0 | 5,416,885 | 5,416,885 | 0 | 0 | 1,493,069 | 1,493,069 | 0 | 669,077 | |
| 9 | CD-WA / ID / AN | 7,034,929 | 1,474,953 | 770,891 | 3,264,054 | 5,509,898 | 408,238 | 213,367 | 903,426 | 1,525,031 | 0 | 0 | |
| | TOTAL ACCOUNT | 98,534,332 | 26,975,276 | 12,926,102 | 33,612,754 | 73,514,132 | 10,694,506 | 3,526,652 | 5,287,340 | 19,508,498 | 4,812,326 | 699,376 | 5,511,702 |

| | |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2024 Ending Balance Basis | Report ID: C-GPL-12E |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------|

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 |
| | 393000 Stores Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 472,783 | 58,866 | 0 | 413,917 | 472,783 | 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 | |
| 99 | GD-OR / AS | 12,292 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,292 | 0 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 12,523 | 0 | 0 | 8,950 | 8,950 | 0 | 0 | 2,467 | 2,467 | 0 | 1,106 | |
| 9 | CD-WA / ID / AN | 6,098,828 | 650,898 | 185,252 | 3,940,574 | 4,776,724 | 180,156 | 51,274 | 1,090,674 | 1,322,104 | 0 | 0 | |
| | TOTAL ACCOUNT | 6,818,779 | 709,764 | 185,252 | 4,363,441 | 5,258,457 | 402,509 | 51,274 | 1,093,141 | 1,546,924 | 12,292 | 1,106 | 13,398 |
| | 394000 Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 9,533,808 | 1,847,546 | 636,027 | 7,050,235 | 9,533,808 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 3,859,915 | 0 | 0 | 0 | 0 | 2,939,195 | 586,116 | 334,604 | 3,859,915 | 0 | 0 | |
| 99 | GD-OR / AS | 1,451,209 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,451,209 | 0 | |
| 8 | GD-AA | 5,855,828 | 0 | 0 | 0 | 0 | 0 | 0 | 4,030,215 | 4,030,215 | 0 | 1,825,613 | |
| 7 | CD-AA | 15,947,727 | 0 | 0 | 11,398,160 | 11,398,160 | 0 | 0 | 3,141,702 | 3,141,702 | 0 | 1,407,865 | |
| 9 | CD-WA / ID / AN | 2,013,513 | 28,662 | 753,611 | 794,751 | 1,577,024 | 7,933 | 208,585 | 219,971 | 436,489 | 0 | 0 | |
| | TOTAL ACCOUNT | 38,662,000 | 1,876,208 | 1,389,638 | 19,243,146 | 22,508,992 | 2,947,128 | 794,701 | 7,726,492 | 11,468,321 | 1,451,209 | 3,233,478 | 4,684,687 |
| | 394100 Electric Charging Stations | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 116,787 | 0 | 0 | 116,787 | 116,787 | 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 | |
| | TOTAL ACCOUNT | 116,787 | 0 | 0 | 116,787 | 116,787 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 395000 Laboratory Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 3,232,144 | 398,866 | 2,211 | 2,831,067 | 3,232,144 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 205,248 | 0 | 0 | 0 | 0 | 110,331 | 0 | 94,917 | 205,248 | 0 | 0 | |
| 99 | GD-OR / AS | 18,586 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,586 | 0 | |
| 8 | GD-AA | 232,522 | 0 | 0 | 0 | 0 | 0 | 0 | 160,031 | 160,031 | 0 | 72,491 | |
| 7 | CD-AA | 1,254,753 | 0 | 0 | 896,797 | 896,797 | 0 | 0 | 247,186 | 247,186 | 0 | 110,770 | |
| 9 | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL ACCOUNT | 4,943,253 | 398,866 | 2,211 | 3,727,864 | 4,128,941 | 110,331 | 0 | 502,134 | 612,465 | 18,586 | 183,261 | 201,847 |
| | 396XXX Power Operated Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 24,838,831 | 12,246,524 | 7,583,364 | 5,008,943 | 24,838,831 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | GD-WA / ID / AN | 4,608,825 | 0 | 0 | 0 | 0 | 2,873,170 | 915,066 | 820,589 | 4,608,825 | 0 | 0 | |
| 99 | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 0 | |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | CD-AA | 528,478 | 0 | 0 | 377,714 | 377,714 | 0 | 0 | 104,110 | 104,110 | 0 | 46,654 | |
| 9 | CD-WA / ID / AN | 1,366,842 | 253,829 | 321,399 | 495,310 | 1,070,538 | 70,255 | 88,957 | 137,092 | 296,304 | 0 | 0 | |
| | TOTAL ACCOUNT | 31,386,810 | 12,500,353 | 7,904,763 | 5,881,967 | 26,287,083 | 2,943,425 | 1,004,023 | 1,061,791 | 5,009,239 | 43,834 | 46,654 | 90,488 |

| | |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2024 Ending Balance Basis | Report ID: C-GPL-12E |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------|

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 |
| | 397XXX Communication Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 41,413,260 | 12,203,505 | 6,554,370 | 22,655,385 | 41,413,260 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 1,059,973 | 0 | 0 | 0 | 0 | 766,125 | 287,726 | 6,122 | 1,059,973 | 0 | 0 | 0 |
| 99 | GD-OR / AS | 719,232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 719,232 | 0 | 719,232 |
| 8 | GD-AA | 243,298 | 0 | 0 | 0 | 0 | 0 | 0 | 167,447 | 167,447 | 0 | 75,851 | 75,851 |
| 7 | CD-AA | 121,522,057 | 0 | 0 | 86,854,245 | 86,854,245 | 0 | 0 | 23,939,845 | 23,939,845 | 0 | 10,727,967 | 10,727,967 |
| 9 | CD-WA/ ID / AN | 16,872,248 | 10,625,937 | 69,756 | 2,518,989 | 13,214,682 | 2,941,052 | 19,307 | 697,207 | 3,657,566 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 181,830,068 | 22,829,442 | 6,624,126 | 112,028,619 | 141,482,187 | 3,707,177 | 307,033 | 24,810,621 | 28,824,831 | 719,232 | 10,803,818 | 11,523,050 |
| | 398000 Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 258,679 | 0 | 6,846 | 251,833 | 258,679 | 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 | 612 | 612 | 0 | 277 | 277 |
| 7 | CD-AA | 844,143 | 0 | 0 | 603,326 | 603,326 | 0 | 0 | 166,296 | 166,296 | 0 | 74,521 | 74,521 |
| 9 | CD-WA/ ID / AN | 13,289 | 0 | 3,577 | 6,831 | 10,408 | 0 | 990 | 1,891 | 2,881 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 1,126,092 | 0 | 10,423 | 861,990 | 872,413 | 0 | 990 | 168,799 | 169,789 | 9,092 | 74,798 | 83,890 |
| | TOTAL GENERAL PLANT | 663,896,027 | 86,634,660 | 39,588,071 | 348,447,914 | 474,670,645 | 52,207,867 | 7,560,652 | 83,915,072 | 143,683,591 | 12,373,631 | 33,168,160 | 45,541,791 |

ALLOCATION RATIOS:

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

| | |
|----------------------------------------|------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 |
| | 303000 | Intangible Plant | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 12,150,827 | 319,716 | 0 | 11,831,111 | 12,150,827 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,794,111 | 0 | 0 | 0 | 0 | 1,022,594 | 771,517 | 0 | 1,794,111 | 0 |
| 99 | | GD-OR / AS | 425,951 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,951 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 6,222,493 | 0 | 0 | 4,447,340 | 4,447,340 | 0 | 0 | 1,225,831 | 1,225,831 | 549,322 |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 151,990 | 151,990 | 0 | 0 | 42,068 | 42,068 | 0 |
| | | TOTAL ACCOUNT | 20,787,440 | 319,716 | 0 | 16,430,441 | 16,750,157 | 1,022,594 | 771,517 | 1,267,899 | 3,062,010 | 425,951 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 29,833,389 | 5,227,806 | 0 | 24,605,583 | 29,833,389 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 354,611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 354,611 | 0 |
| 8 | | GD-AA | 366,587 | 0 | 0 | 0 | 0 | 0 | 0 | 252,300 | 252,300 | 114,287 |
| 7 | | CD-AA | 111,892,827 | 0 | 0 | 79,972,041 | 79,972,041 | 0 | 0 | 22,042,887 | 22,042,887 | 9,877,899 |
| 9 | | CD-WA / ID / AN | 1,151,829 | 697,518 | 0 | 204,617 | 902,135 | 193,060 | 0 | 56,634 | 249,694 | 0 |
| | | TOTAL ACCOUNT | 143,599,243 | 5,925,324 | 0 | 104,782,241 | 110,707,565 | 193,060 | 0 | 22,351,821 | 22,544,881 | 354,611 |
| | 30310X | Misc Intangible Plant--Term On-Premise Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 7,396,713 | 0 | 0 | 7,396,713 | 7,396,713 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 1,139,993 | 0 | 0 | 0 | 0 | 0 | 0 | 784,589 | 784,589 | 355,404 |
| 7 | | CD-AA | 40,202,243 | 0 | 0 | 28,733,347 | 28,733,347 | 0 | 0 | 7,919,842 | 7,919,842 | 3,549,054 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 48,738,949 | 0 | 0 | 36,130,060 | 36,130,060 | 0 | 0 | 8,704,431 | 8,704,431 | 3,904,458 |
| | 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 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 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 |
| | | TOTAL ACCOUNT | 7,813,329 | 0 | 0 | 7,813,329 | 7,813,329 | 0 | 0 | 0 | 0 | 0 |
| | 303115 | Misc Intangible Plant--PC Software | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | | CD-AA | 98,160,456 | 0 | 0 | 70,157,241 | 70,157,241 | 0 | 0 | 19,337,610 | 19,337,610 | 8,665,605 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 98,160,456 | 0 | 0 | 70,157,241 | 70,157,241 | 0 | 0 | 19,337,610 | 19,337,610 | 8,665,605 |

| | |
|----------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12E |
| For Twelve Months Ended April 30, 2024 | |
| Ending Balance 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 | | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 7 | | CD-AA | 29,192,891 | 0 | 0 | 20,864,743 | 20,864,743 | 0 | 0 | 5,751,000 | 5,751,000 | 2,577,148 | 2,577,148 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | TOTAL ACCOUNT | 29,192,891 | 0 | 0 | 20,864,743 | 20,864,743 | 0 | 0 | 5,751,000 | 5,751,000 | 2,577,148 | 2,577,148 | |
| | 303121 | Misc Intangible Plant--AMI Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,779,527 | 1,779,527 | 0 | 0 | 1,779,527 | 0 | 0 | 0 | 0 | 0 | | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 7 | | CD-AA | 83,245 | 0 | 0 | 59,497 | 59,497 | 0 | 0 | 16,399 | 16,399 | 7,349 | 7,349 | |
| 9 | | CD-WA / ID / AN | 2,522,815 | 1,975,919 | 0 | 0 | 1,975,919 | 546,896 | 0 | 0 | 546,896 | 0 | 0 | |
| | | TOTAL ACCOUNT | 4,385,587 | 3,755,446 | 0 | 59,497 | 3,814,943 | 546,896 | 0 | 16,399 | 563,295 | 7,349 | 7,349 | |
| | 30313X | Misc Intangible Plant--Term SAAS Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 415,300 | 0 | 0 | 415,300 | 415,300 | 0 | 0 | 0 | 0 | 0 | | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 7 | | CD-AA | 22,866,947 | 0 | 0 | 16,343,464 | 16,343,464 | 0 | 0 | 4,504,789 | 4,504,789 | 2,018,694 | 2,018,694 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | TOTAL ACCOUNT | 23,282,247 | 0 | 0 | 16,758,764 | 16,758,764 | 0 | 0 | 4,504,789 | 4,504,789 | 2,018,694 | 2,018,694 | |
| | | TOTAL | 375,960,142 | 10,000,486 | 0 | 272,996,316 | 282,996,802 | 1,762,550 | 771,517 | 61,933,949 | 64,468,016 | 780,562 | 27,714,762 | 28,495,324 |

ALLOCATION RATIOS:

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

| | |
|----------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS | Report ID: C-DTX-12E |
| COMMON ACCUMULATED DEFERRED FIT | |
| For Twelve Months Ended April 30, 2024 Ending Balance 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 | (62,429,708) | (44,619,761) | (12,298,652) | (5,511,295) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (649,547) | (649,547) | 0 | 0 |
| 7 | 282919 | CD-AA | (7,008,629) | (5,009,207) | (1,380,700) | (618,722) |
| 7 | 283750 | CD-AA | 32,205 | 23,018 | 6,344 | 2,843 |
| | | Total | <u>(70,055,679)</u> | <u>(50,255,497)</u> | <u>(13,673,008)</u> | <u>(6,127,174)</u> |

ALLOCATION RATIOS:

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

| |
|----------------------------------------|
| RESULTS OF OPERATIONS |
| COMMON WORKING CAPITAL |
| For Twelve Months Ended April 30, 2024 |
| Ending Balance Basis |

Report ID:
C-WKC-12E

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 | 7,290,493 | 7,290,493 | 0 | 0 | 0 | 0 | 7,290,493 |
| 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 | 100 | 100 | 0 | 0 | 0 | 0 | 100 |
| 7/4 | 154550 Supply Chain Average Cost Variance | 0 | 0 | (1,398) | (1,398) | 0 | 0 | 0 | 0 | (1,398) |
| 7/4 | 154560 Supply Chain Invoice Price Variance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 163998 Common Working Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 163999 Investor-Supplied Working Capital | 116,146,667 | 47,809,870 | 0 | 163,956,537 | 99,216,492 | 40,045,985 | 16,930,175 | 7,763,885 | 0 |
| TOTAL | | 116,146,667 | 47,809,870 | 7,289,195 | 171,245,732 | 99,216,492 | 40,045,985 | 16,930,175 | 7,763,885 | 7,289,195 |

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