

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>G-ROR-12A</b> |
| <b>GAS RATE OF RETURN</b>  |                                |
| For Twelve Months Ended December 31, 2023<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis Account Description            | System             | Washington         | Idaho              |
|--|--------------------|--------------------|--------------------|
| G-OPS Gas Net Operating Income (Loss)    | 51,380,269         | 39,020,577         | 12,359,692         |
| Adjustments                              |                    |                    |                    |
| Adjusted Gas Net Operating Income (Loss) | <u>51,380,269</u>  | <u>39,020,577</u>  | <u>12,359,692</u>  |
| G-APL Gas Net Adjusted Rate Base         | <u>764,991,739</u> | <u>548,686,867</u> | <u>216,304,872</u> |
| RATE OF RETURN                           | <u>6.716%</u>      | <u>7.112%</u>      | <u>5.714%</u>      |

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

| Basis | Ref   | Description                                      | Based on Data from:        | System                         | Washington                    | Idaho                        |
|-------|-------|--|----------------------------|--------------------------------|-------------------------------|------------------------------|
| 1     | Input | System Contract Demand                           | 01-01-2020 thru 12-31-2022 | <b>100.000%</b>                | <b>68.040%</b>                | <b>31.960%</b>               |
| 2     | Input | Number of Customers - AMA<br>Percent             | 01-01-2023 thru 12-31-2023 | 271,576<br><b>100.000%</b>     | 177,264<br><b>65.272%</b>     | 94,312<br><b>34.728%</b>     |
| 3     | G-OPS | Direct Distribution Operating Expense<br>Percent | 01-01-2023 thru 12-31-2023 | 14,245,191<br><b>100.000%</b>  | 9,982,409<br><b>70.076%</b>   | 4,262,782<br><b>29.924%</b>  |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2023 thru 12-31-2023 |                                |                               |                              |
|       |       | Direct O & M Accounts 798 - 894                  |                            | 6,709,236                      | 4,457,801                     | 2,251,435                    |
|       |       | Direct O & M Accounts 901 - 935                  |                            | 2,863,638                      | 2,276,273                     | 587,365                      |
|       |       | Total  |                            | 9,572,874                      | 6,734,074                     | 2,838,800                    |
|       |       | Percentage                                       |                            | 100.000%                       | 70.345%                       | 29.655%                      |
|       |       | Direct Labor                                     |                            |                                |                               |                              |
|       |       | Amount: Accounts 798 - 894                       |                            | 7,740,423                      | 5,691,694                     | 2,048,729                    |
|       |       | Amount: Accounts 901 - 935                       |                            | 3,085,161                      | 2,173,678                     | 911,483                      |
|       |       | Total  |                            | 10,825,584                     | 7,865,372                     | 2,960,212                    |
|       |       | Percentage                                       |                            | 100.000%                       | 72.655%                       | 27.345%                      |
|       |       | Total Number of Customers                        |                            | 273,638                        | 178,275                       | 95,363                       |
|       |       | Percentage                                       |                            | 100.000%                       | 65.150%                       | 34.850%                      |
|       |       | Total Direct Plant                               |                            | 739,752,207                    | 523,733,815                   | 216,018,392                  |
|       |       | Percentage                                       |                            | 100.000%                       | 70.799%                       | 29.201%                      |
| 4     |       | Total Four Factor Allocators<br>Percent          |                            | 400.000%                       | 278.949%                      | 121.051%                     |
|       |       |  |                            | <b>100.000%</b>                | <b>69.737%</b>                | <b>30.263%</b>               |
| 6     | Input | Actual Therms Purchased<br>Percent               | 01-01-2023 thru 12-31-2023 | 290,886,160<br><b>100.000%</b> | 195,296,158<br><b>67.138%</b> | 95,590,002<br><b>32.862%</b> |

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

01-01-2022 thru 12-31-2022

| Input | Elec/Gas North/Oregon 4-Factor              | Total              | Electric           | Gas North         | Oregon Gas        |
|-------|---|--------------------|--------------------|-------------------|-------------------|
|       | Direct O & M Accts 500 - 894                | 103,233,265        | 88,025,167         | 10,503,123        | 4,704,975         |
|       | Direct O & M Accts 901 - 935                | 71,769,262         | 48,332,811         | 15,977,494        | 7,458,957         |
|       | Direct O & M Accts 901 - 905 Utility 9 Only | 4,933,444          | 3,459,404          | 1,474,040         | XXXXXX            |
|       | Adjustments                                 | 0                  |                    |                   |                   |
|       | <b>Total</b>                                | <b>179,935,971</b> | <b>139,817,382</b> | <b>27,954,657</b> | <b>12,163,932</b> |
|       | <b>Percentage</b>                           | <b>100.000%</b>    | <b>77.704%</b>     | <b>15.536%</b>    | <b>6.760%</b>     |
|       | Direct Labor Accts 500 - 894                | 70,184,488         | 53,395,893         | 12,110,497        | 4,678,098         |
|       | Direct Labor Accts 901 - 935                | 28,452,521         | 21,720,191         | 3,145,895         | 3,586,435         |
|       | Direct Labor Accts 901 - 905 Utility 9 Only | 5,320,240          | 3,750,140          | 1,570,100         | XXXXXX            |
|       | <b>Total</b>                                | <b>103,957,249</b> | <b>78,866,224</b>  | <b>16,826,492</b> | <b>8,264,533</b>  |
|       | <b>Percentage</b>                           | <b>100.000%</b>    | <b>75.864%</b>     | <b>16.186%</b>    | <b>7.950%</b>     |
|       | Number of Customers at                      | 788,366            | 410,798            | 270,130           | 107,438           |
|       | <b>Percentage</b>                           | <b>100.000%</b>    | <b>52.107%</b>     | <b>34.265%</b>    | <b>13.628%</b>    |
|       | Net Direct Plant                            | 4,431,484,674      | 3,313,443,980      | 746,529,039       | 371,511,655       |
|       | <b>Percentage</b>                           | <b>100.000%</b>    | <b>74.771%</b>     | <b>16.846%</b>    | <b>8.383%</b>     |
|       | <b>Total Percentages</b>                    | <b>400.000%</b>    | <b>280.446%</b>    | <b>82.833%</b>    | <b>36.721%</b>    |
|       | <b>Average (CD AA)</b>                      | <b>100.000%</b>    | <b>70.112%</b>     | <b>20.708%</b>    | <b>9.180%</b>     |

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2023  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

| Input | Gas North/Oregon 4-Factor                   | 01-01-2022 thru 12-31-2022 | Total             | Electric      | Gas North         | Oregon Gas        |
|-------|---|----------------------------|-------------------|---------------|-------------------|-------------------|
|       | Direct O & M Accts 580 - 894                |                            | 14,581,563        | 0             | 10,070,421        | 4,511,142         |
|       | Direct O & M Accts 901 - 935                |                            | 22,667,120        | 0             | 15,453,013        | 7,214,107         |
|       | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,474,040         | 0             | 1,474,040         | XXXXXX            |
|       | <b>Total</b>                                |                            | <b>38,722,723</b> | <b>0</b>      | <b>26,997,474</b> | <b>11,725,249</b> |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>69.720%</b>    | <b>30.280%</b>    |
|       | Direct Labor Accts 580 - 894                |                            | 12,190,458        | 0             | 8,793,619         | 3,396,839         |
|       | Direct Labor Accts 901 - 935                |                            | 4,332,630         | 0             | 2,024,559         | 2,308,071         |
|       | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 1,570,100         | 0             | 1,570,100         | XXXXXX            |
|       | <b>Total</b>                                |                            | <b>18,093,188</b> | <b>0</b>      | <b>12,388,278</b> | <b>5,704,910</b>  |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>68.469%</b>    | <b>31.531%</b>    |
|       | Number of Customers at                      |                            | 377,568           | 0             | 270,130           | 107,438           |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>71.545%</b>    | <b>28.455%</b>    |
|       | Net Direct Plant                            |                            | 1,102,026,774     | 0             | 731,821,367       | 370,205,407       |
|       | <b>Percentage</b>                           |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>66.407%</b>    | <b>33.593%</b>    |
|       | <b>Total Percentages</b>                    |                            | <b>400.000%</b>   | <b>0.000%</b> | <b>276.141%</b>   | <b>123.859%</b>   |
|       | <b>Average (GD AA)</b>                      |                            | <b>100.000%</b>   | <b>0.000%</b> | <b>69.035%</b>    | <b>30.965%</b>    |

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2023

Average of Monthly Averages Basis

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

AVISTA UTILITIES

| Input | Elec/Gas North 4-Factor                    | 01-01-2022 thru 12-31-2022 | Total                                    | Electric                                    | Gas North                              | Oregon Gas    |
|-------|--|----------------------------|--|---|--|---------------|
|       | Direct O & M Accts 580 - 894               |                            | 98,526,243                               | 88,025,167                                  | 10,501,076                             | 0             |
|       | Direct O & M Accts 901 - 935               |                            | 64,314,645                               | 48,332,811                                  | 15,981,834                             | 0             |
|       | Adjustments                                |                            | 0  | 0   | 0                                      | 0             |
|       | Total                                      |                            | 162,840,888                              | 136,357,978                                 | 26,482,910                             | 0             |
|       | Percentage                                 |                            | 100.000%                                 | 83.737%                                     | 16.263%                                | 0.000%        |
|       | Direct Labor Accts 580 - 894               |                            | 65,350,087                               | 53,395,893                                  | 11,954,194                             | 0             |
|       | Direct Labor Accts 901 - 935               |                            | 25,394,208                               | 21,720,191                                  | 3,674,017                              | 0             |
|       | Total                                      |                            | 90,744,295                               | 75,116,084                                  | 15,628,211                             | 0             |
|       | Percentage                                 |                            | 100.000%                                 | 82.778%                                     | 17.222%                                | 0.000%        |
|       | Number of Customers at                     |                            | 680,928                                  | 410,798                                     | 270,130                                | 0             |
|       | Percentage                                 |                            | 100.000%                                 | 60.329%                                     | 39.671%                                | 0.000%        |
|       | Net Direct Plant                           |                            | 4,005,453,112                            | 3,273,631,745                               | 731,821,367                            | 0             |
|       | Percentage                                 |                            | 100.000%                                 | 81.729%                                     | 18.271%                                | 0.000%        |
|       | Total Percentages                          |                            | 400.000%                                 | 308.573%                                    | 91.427%                                | 0.000%        |
| 9     | Average (CD AN/ID/WA)                      |                            | <b>100.000%</b>                          | <b>77.144%</b>                              | <b>22.856%</b>                         | <b>0.000%</b> |
| JP    | Gas North/Oregon JP Factor %               | 01-01-2023 thru 12-31-2023 | 100.000%                                 | 0.000%                                      | 90.350%                                | 9.650%        |
| 10    | Actual Annual Throughput Percent           | 01-01-2023 thru 12-31-2023 | System<br>309,336,642<br><b>100.000%</b> | Washington<br>207,305,518<br><b>67.016%</b> | Idaho<br>102,031,124<br><b>32.984%</b> |               |
| 11    | Book Depreciation Percent                  | 01-01-2023 thru 12-31-2023 | 31,830,818<br><b>100.000%</b>            | 22,658,959<br><b>71.186%</b>                | 9,171,859<br><b>28.814%</b>            |               |
| 12    | Net Gas Plant (before ADFIT) - AMA Percent | 12-01-2022 thru 12-31-2023 | 839,286,411<br><b>100.000%</b>           | 595,376,645<br><b>70.938%</b>               | 243,909,766<br><b>29.062%</b>          |               |
| 13    | G-PLT Net Gas General Plant - AMA Percent  | 12-01-2022 thru 12-31-2023 | 96,150,137<br><b>100.000%</b>            | 75,101,988<br><b>78.109%</b>                | 21,048,149<br><b>21.891%</b>           |               |
| 14    | Net Allocated Schedule M's - AMA Percent   | 01-01-2023 thru 12-31-2023 | -37,388,939<br><b>100.000%</b>           | -26,733,094<br><b>71.500%</b>               | -10,655,845<br><b>28.500%</b>          |               |
| 99    | Input Not Allocated                        |                            | 0.000%                                   | 0.000%                                      | 0.000%                                 |               |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis                                    | Account | Description                              | ***** SYSTEM ***** |                  |                    | ***** WASHINGTON ***** |                  |                    | ***** IDAHO *****  |                  |                    |
|--|---------|--|--------------------|------------------|--------------------|------------------------|------------------|--------------------|--------------------|------------------|--------------------|
|  |         |  | Direct             | Allocated        | Total              | Direct                 | Allocated        | Total              | Direct             | Allocated        | Total              |
| <b>REVENUES</b>                              |         |  |                    |                  |                    |                        |                  |                    |                    |                  |                    |
| <b>SALES OF GAS:</b>                         |         |  |                    |                  |                    |                        |                  |                    |                    |                  |                    |
| 99   | 480000  | Residential                              | 236,333,851        | 0                | 236,333,851        | 165,284,122            | 0                | 165,284,122        | 71,049,729         | 0                | 71,049,729         |
| 99   | 4812XX  | Commercial - Firm & Interruptible        | 118,139,763        | 0                | 118,139,763        | 84,783,861             | 0                | 84,783,861         | 33,355,902         | 0                | 33,355,902         |
| 99   | 4813XX  | Industrial-Firm                          | 4,081,570          | 0                | 4,081,570          | 2,560,325              | 0                | 2,560,325          | 1,521,245          | 0                | 1,521,245          |
| 99   | 481400  | Interruptible                            | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                  | 0                | 0                  |
| 99   | 484000  | Interdepartmental Revenue                | 418,917            | 0                | 418,917            | 374,473                | 0                | 374,473            | 44,444             | 0                | 44,444             |
| 99   | 499XXX  | Unbilled Revenue                         | 2,166,318          | 0                | 2,166,318          | 747,135                | 0                | 747,135            | 1,419,183          | 0                | 1,419,183          |
| <b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>     |         |  | <b>361,140,419</b> | <b>0</b>         | <b>361,140,419</b> | <b>253,749,916</b>     | <b>0</b>         | <b>253,749,916</b> | <b>107,390,503</b> | <b>0</b>         | <b>107,390,503</b> |
| <b>OTHER OPERATING REVENUES:</b>             |         |  |                    |                  |                    |                        |                  |                    |                    |                  |                    |
| 99   | 483XXX  | Sales for Resale                         | 39,357,734         | 0                | 39,357,734         | 25,891,763             | 0                | 25,891,763         | 13,465,971         | 0                | 13,465,971         |
| 4  | 488000  | Miscellaneous Service Revenues           | 9,179              | 0                | 9,179              | 3,225                  | 0                | 3,225              | 5,954              | 0                | 5,954              |
| 99   | 4893XX  | Transportation Revenues                  | 5,740,133          | 0                | 5,740,133          | 5,056,462              | 0                | 5,056,462          | 683,671            | 0                | 683,671            |
| 99   | 493000  | Rent from Gas Property                   | 1,000              | 0                | 1,000              | 1,000                  | 0                | 1,000              | 0                  | 0                | 0                  |
| 99   | 495010  | CCA Allowance Revenue                    | 36,896,188         | 0                | 36,896,188         | 36,896,188             | 0                | 36,896,188         | 0                  | 0                | 0                  |
| 99   | 407310  | CCA Allowance Revenue Deferral           | (36,896,188)       | 0                | (36,896,188)       | (36,896,188)           | 0                | (36,896,188)       | 0                  | 0                | 0                  |
| 4  | 495XXX  | Other Gas Revenues                       | 4,570,075          | 353,224          | 4,923,299          | 4,650,643              | 246,328          | 4,896,971          | (80,568)           | 106,896          | 26,328             |
| 99   | 496100  | Provision for Rate Refund                | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                  | 0                | 0                  |
| 99   | 496110  | Provision for Rate Refund-Tax Reform     | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                  | 0                | 0                  |
| <b>TOTAL OTHER OPERATING REVENUES</b>        |         |  | <b>49,678,121</b>  | <b>353,224</b>   | <b>50,031,345</b>  | <b>35,603,093</b>      | <b>246,328</b>   | <b>35,849,421</b>  | <b>14,075,028</b>  | <b>106,896</b>   | <b>14,181,924</b>  |
| <b>TOTAL GAS REVENUES</b>                    |         |  | <b>410,818,540</b> | <b>353,224</b>   | <b>411,171,764</b> | <b>289,353,009</b>     | <b>246,328</b>   | <b>289,599,337</b> | <b>121,465,531</b> | <b>106,896</b>   | <b>121,572,427</b> |
| <b>PRODUCTION EXPENSES:</b>                  |         |  |                    |                  |                    |                        |                  |                    |                    |                  |                    |
| G-804  | 804/805 | City Gate Purchases                      | 205,799,775        | 0                | 205,799,775        | 138,387,386            | 0                | 138,387,386        | 67,412,389         | 0                | 67,412,389         |
| 99   | 808XXX  | Net Natural Gas Storage Transactions     | 9,643,263          | 0                | 9,643,263          | 6,717,306              | 0                | 6,717,306          | 2,925,957          | 0                | 2,925,957          |
| 99   | 811000  | Gas Used for Products Extraction         | (396,567)          | 0                | (396,567)          | (264,411)              | 0                | (264,411)          | (132,156)          | 0                | (132,156)          |
| 10   | 813000  | Other Gas Expenses                       | 83,351             | 1,009,548        | 1,092,899          | 83,351                 | 676,559          | 759,910            | 0                  | 332,989          | 332,989            |
| 99   | 813010  | Gas Technology Institute (GTI) Expenses  | 121,116            | 0                | 121,116            | 83,734                 | 0                | 83,734             | 37,382             | 0                | 37,382             |
| 99   | 813100  | CCA Emission Expense                     | 44,443,884         | 0                | 44,443,884         | 44,443,884             | 0                | 44,443,884         | 0                  | 0                | 0                  |
| 99   | 407417  | Regulatory Credits-CCA                   | (44,535,020)       | 0                | (44,535,020)       | (44,535,020)           | 0                | (44,535,020)       | 0                  | 0                | 0                  |
| <b>TOTAL PRODUCTION EXPENSES</b>             |         |  | <b>215,159,802</b> | <b>1,009,548</b> | <b>216,169,350</b> | <b>144,916,230</b>     | <b>676,559</b>   | <b>145,592,789</b> | <b>70,243,572</b>  | <b>332,989</b>   | <b>70,576,561</b>  |
| <b>UNDERGROUND STORAGE EXPENSES:</b>         |         |  |                    |                  |                    |                        |                  |                    |                    |                  |                    |
| 1  | 814000  | Supervision & Engineering                | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                  | 0                | 0                  |
| 1  | 824000  | Other Expenses                           | 0                  | 935,489          | 935,489            | 0                      | 636,507          | 636,507            | 0                  | 298,982          | 298,982            |
| 1  | 837000  | Other Equipment                          | 0                  | 1,904,535        | 1,904,535          | 0                      | 1,295,846        | 1,295,846          | 0                  | 608,689          | 608,689            |
| <b>TOTAL UNDERGROUND STORAGE OPER EXP</b>    |         |  | <b>0</b>           | <b>2,840,024</b> | <b>2,840,024</b>   | <b>0</b>               | <b>1,932,353</b> | <b>1,932,353</b>   | <b>0</b>           | <b>907,671</b>   | <b>907,671</b>     |
| G-DEPX                                       |         | Depreciation Expense-Underground Storage | 0                  | 766,986          | 766,986            | 0                      | 521,857          | 521,857            | 0                  | 245,129          | 245,129            |
| G-AMTX                                       |         | Amortization Expense-Underground Storage | 0                  | 0                | 0                  | 0                      | 0                | 0                  | 0                  | 0                | 0                  |
| G-OTX  |         | Taxes Other Than FIT                     | 0                  | 188,432          | 188,432            | 0                      | 128,209          | 128,209            | 0                  | 60,223           | 60,223             |
| <b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/</b> |         |  | <b>0</b>           | <b>955,418</b>   | <b>955,418</b>     | <b>0</b>               | <b>650,066</b>   | <b>650,066</b>     | <b>0</b>           | <b>305,352</b>   | <b>305,352</b>     |
| <b>TOTAL UNDERGROUND STORAGE EXPENSES</b>    |         |  | <b>0</b>           | <b>3,795,442</b> | <b>3,795,442</b>   | <b>0</b>               | <b>2,582,419</b> | <b>2,582,419</b>   | <b>0</b>           | <b>1,213,023</b> | <b>1,213,023</b>   |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                         | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |           |            |
|-----------|---------|-------------------------------------|--------------------|------------|------------|------------------------|------------|------------|-------------------|-----------|------------|
|           |         |                                     | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated | Total      |
|           |         | DISTRIBUTION EXPENSES:              |                    |            |            |                        |            |            |                   |           |            |
|           |         | OPERATION                           |                    |            |            |                        |            |            |                   |           |            |
| 3         | 870000  | Supervision & Engineering           | 390,612            | 2,006,584  | 2,397,196  | 321,591                | 1,406,134  | 1,727,725  | 69,021            | 600,450   | 669,471    |
| 3         | 871000  | Distribution Load Dispatching       | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0         | 0          |
| 3         | 874000  | Mains & Services Expenses           | 4,637,386          | 3,050,911  | 7,688,297  | 3,069,387              | 2,137,956  | 5,207,343  | 1,567,999         | 912,955   | 2,480,954  |
| 3         | 875000  | Measuring & Reg Sta Exp-General     | 160,660            | 0          | 160,660    | 118,232                | 0          | 118,232    | 42,428            | 0         | 42,428     |
| 3         | 876000  | Measuring & Reg Sta Exp-Industrial  | 17,775             | 0          | 17,775     | 4,347                  | 0          | 4,347      | 13,428            | 0         | 13,428     |
| 3         | 877000  | Measuring & Reg Sta Exp-City Gate   | 84,828             | 0          | 84,828     | 62,692                 | 0          | 62,692     | 22,136            | 0         | 22,136     |
| 3         | 878000  | Meter & House Regulator Expenses    | 453,484            | 0          | 453,484    | 250,473                | 0          | 250,473    | 203,011           | 0         | 203,011    |
| 3         | 879000  | Customer Installation Expenses      | 2,297,561          | 6,299,951  | 8,597,512  | 1,507,908              | 4,414,754  | 5,922,662  | 789,653           | 1,885,197 | 2,674,850  |
| 3         | 880000  | Other Expenses                      | 1,856,418          | 2,311,290  | 4,167,708  | 1,453,042              | 1,619,660  | 3,072,702  | 403,376           | 691,630   | 1,095,006  |
| 3         | 881000  | Rents                               | 0                  | (1,213)    | (1,213)    | 0                      | (850)      | (850)      | 0                 | (363)     | (363)      |
|           |         | MAINTENANCE                         |                    |            |            |                        |            |            |                   |           |            |
| 3         | 885000  | Supervision & Engineering           | 53,665             | 0          | 53,665     | 38,367                 | 0          | 38,367     | 15,298            | 0         | 15,298     |
| 3         | 887000  | Mains                               | 1,224,253          | 0          | 1,224,253  | 1,013,924              | 0          | 1,013,924  | 210,329           | 0         | 210,329    |
| 3         | 889000  | Measuring & Reg Sta Exp-General     | 243,333            | 21,261     | 264,594    | 173,001                | 14,899     | 187,900    | 70,332            | 6,362     | 76,694     |
| 3         | 890000  | Measuring & Reg Sta Exp-Industrial  | 22,806             | 833        | 23,639     | 19,167                 | 584        | 19,751     | 3,639             | 249       | 3,888      |
| 3         | 891000  | Measuring & Reg Sta Exp-City Gate   | 123,052            | 2,452      | 125,504    | 60,218                 | 1,718      | 61,936     | 62,834            | 734       | 63,568     |
| 3         | 892000  | Services                            | 1,460,848          | 0          | 1,460,848  | 1,084,925              | 0          | 1,084,925  | 375,923           | 0         | 375,923    |
| 3         | 893000  | Meters & House Regulators           | 1,218,511          | 684,495    | 1,903,006  | 805,136                | 479,667    | 1,284,803  | 413,375           | 204,828   | 618,203    |
| 3         | 894000  | Other Equipment                     | 0                  | 246,432    | 246,432    | 0                      | 172,690    | 172,690    | 0                 | 73,742    | 73,742     |
|           |         | TOTAL DISTRIBUTION OPERATING EXP    | 14,245,192         | 14,622,996 | 28,868,188 | 9,982,410              | 10,247,212 | 20,229,622 | 4,262,782         | 4,375,784 | 8,638,566  |
| G-DEPX    |         | Depreciation Expense-Distribution   | 24,210,673         | 57,432     | 24,268,105 | 16,993,528             | 38,559     | 17,032,087 | 7,217,145         | 18,873    | 7,236,018  |
| G-OTX     |         | Taxes Other Than FIT                | 24,482,933         | 0          | 24,482,933 | 21,710,191             | 0          | 21,710,191 | 2,772,742         | 0         | 2,772,742  |
|           |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 48,693,606         | 57,432     | 48,751,038 | 38,703,719             | 38,559     | 38,742,278 | 9,989,887         | 18,873    | 10,008,760 |
|           |         | TOTAL DISTRIBUTION EXPENSES         | 62,938,798         | 14,680,428 | 77,619,226 | 48,686,129             | 10,285,771 | 58,971,900 | 14,252,669        | 4,394,657 | 18,647,326 |



|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis                                     | Account | Description                            | ***** SYSTEM ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                  |                  |
|---|---------|--|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|------------------|
|   |         |  | Direct             | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated        | Total            |
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |  |                    |                   |                   |                        |                   |                   |                   |                  |                  |
| 2   | 901000  | Supervision                            | 0                  | 89,049            | 89,049            | 0                      | 58,124            | 58,124            | 0                 | 30,925           | 30,925           |
| 2   | 902000  | Meter Reading Expenses                 | 356,555            | 78,980            | 435,535           | 244,823                | 51,552            | 296,375           | 111,732           | 27,428           | 139,160          |
| 2   | 903XXX  | Customer Records & Collection Expenses | 554,405            | 4,959,705         | 5,514,110         | 318,294                | 3,237,299         | 3,555,593         | 236,111           | 1,722,406        | 1,958,517        |
| 2   | 904000  | Uncollectible Accounts                 | 1,044,800          | 56,093            | 1,100,893         | 907,419                | 36,613            | 944,032           | 137,381           | 19,480           | 156,861          |
| 2   | 905000  | Misc Customer Accounts                 | 0                  | 182,627           | 182,627           | 0                      | 119,204           | 119,204           | 0                 | 63,423           | 63,423           |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |  | <b>1,955,760</b>   | <b>5,366,454</b>  | <b>7,322,214</b>  | <b>1,470,536</b>       | <b>3,502,792</b>  | <b>4,973,328</b>  | <b>485,224</b>    | <b>1,863,662</b> | <b>2,348,886</b> |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |  |                    |                   |                   |                        |                   |                   |                   |                  |                  |
| G-908   | 908XXX  | Customer Assistance Expenses           | 18,191,133         | 98,131            | 18,289,264        | 14,154,745             | 64,052            | 14,218,797        | 4,036,388         | 34,079           | 4,070,467        |
| 2   | 909000  | Advertising                            | 48,894             | 499,197           | 548,091           | 35,203                 | 325,836           | 361,039           | 13,691            | 173,361          | 187,052          |
| 2   | 910000  | Misc Customer Service & Info Exp       | 0                  | 150,634           | 150,634           | 0                      | 98,322            | 98,322            | 0                 | 52,312           | 52,312           |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |  | <b>18,240,027</b>  | <b>747,962</b>    | <b>18,987,989</b> | <b>14,189,948</b>      | <b>488,210</b>    | <b>14,678,158</b> | <b>4,050,079</b>  | <b>259,752</b>   | <b>4,309,831</b> |
| <b>SALES EXPENSES:</b>                        |         |  |                    |                   |                   |                        |                   |                   |                   |                  |                  |
| 2   | 912000  | Demonstrating & Selling Expenses       | 0                  | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                | 0                |
| 2   | 913000  | Advertising                            | 0                  | 0                 | 0                 | 0                      | 0                 | 0                 | 0                 | 0                | 0                |
| 2   | 916000  | Miscellaneous Sales Expenses           | 0                  | (5)               | (5)               | 0                      | (3)               | (3)               | 0                 | (2)              | (2)              |
| <b>TOTAL SALES EXPENSES</b>                   |         |  | <b>0</b>           | <b>(5)</b>        | <b>(5)</b>        | <b>0</b>               | <b>(3)</b>        | <b>(3)</b>        | <b>0</b>          | <b>(2)</b>       | <b>(2)</b>       |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |  |                    |                   |                   |                        |                   |                   |                   |                  |                  |
| 4   | 920000  | Salaries                               | 411,471            | 8,707,461         | 9,118,932         | 185,729                | 6,072,322         | 6,258,051         | 225,742           | 2,635,139        | 2,860,881        |
| 4   | 921000  | Office Supplies & Expenses             | 143                | 1,150,659         | 1,150,802         | 143                    | 802,435           | 802,578           | 0                 | 348,224          | 348,224          |
| 4   | 922000  | Admin. Expenses Transferred - Credit   | 0                  | (19,248)          | (19,248)          | 0                      | (13,423)          | (13,423)          | 0                 | (5,825)          | (5,825)          |
| 4   | 923000  | Outside Services Employed              | 460,340            | 3,805,116         | 4,265,456         | 385,045                | 2,653,574         | 3,038,619         | 75,295            | 1,151,542        | 1,226,837        |
| 4   | 924000  | Property Insurance Premium             | 0                  | 668,533           | 668,533           | 0                      | 466,215           | 466,215           | 0                 | 202,318          | 202,318          |
| 4   | 925XXX  | Injuries and Damages                   | 18,128             | 1,894,438         | 1,912,566         | 14,028                 | 1,321,124         | 1,335,152         | 4,100             | 573,314          | 577,414          |
| 4   | 926XXX  | Employee Pensions and Benefits         | 1,882,160          | 5,760,651         | 7,642,811         | 1,385,168              | 4,017,305         | 5,402,473         | 496,992           | 1,743,346        | 2,240,338        |
| 4   | 928000  | Regulatory Commission Expenses         | 1,282,321          | 238,059           | 1,520,380         | 1,030,824              | 166,015           | 1,196,839         | 251,497           | 72,044           | 323,541          |
| 4   | 930000  | Miscellaneous General Expenses         | 41,709             | 1,684,149         | 1,725,858         | 32,729                 | 1,174,475         | 1,207,204         | 8,980             | 509,674          | 518,654          |
| 4   | 931000  | Rents                                  | 0                  | 154,416           | 154,416           | 0                      | 107,685           | 107,685           | 0                 | 46,731           | 46,731           |
| 4   | 935000  | Maintenance of General Plant           | 732,000            | 3,213,582         | 3,945,582         | 631,037                | 2,241,056         | 2,872,093         | 100,963           | 972,526          | 1,073,489        |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |  | <b>4,828,272</b>   | <b>27,257,816</b> | <b>32,086,088</b> | <b>3,664,703</b>       | <b>19,008,783</b> | <b>22,673,486</b> | <b>1,163,569</b>  | <b>8,249,033</b> | <b>9,412,602</b> |



|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>            | <b>G-OPS-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis Account | Description  | ***** SYSTEM ***** |            |              | ***** WASHINGTON ***** |            |              | ***** IDAHO ***** |            |             |
|-------------------|--|--------------------|------------|--------------|------------------------|------------|--------------|-------------------|------------|-------------|
|                   |  | Direct             | Allocated  | Total        | Direct                 | Allocated  | Total        | Direct            | Allocated  | Total       |
| G-DEPX            | Depreciation Expense-General Plant                       | 1,707,526          | 5,088,201  | 6,795,727    | 1,556,656              | 3,548,359  | 5,105,015    | 150,870           | 1,539,842  | 1,690,712   |
| G-AMTX            | Amortization Expense - General Plant - 303000            | 39,657             | 88,128     | 127,785      | 24,862                 | 61,458     | 86,320       | 14,795            | 26,670     | 41,465      |
| G-AMTX            | Amortization Expense - Misc IT Intangible Plant - 303000 | 663,390            | 10,121,948 | 10,785,338   | 663,390                | 7,058,743  | 7,722,133    | 0                 | 3,063,205  | 3,063,205   |
| G-AMTX            | Amortization Expense-General Plant - 390200, 390200      | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407230         | Tax Reform Amortization                                  | (61,192)           | 0          | (61,192)     | (61,192)               | 0          | (61,192)     | 0                 | 0          | 0           |
| 99 407302         | Amortization WA Excess Natural Gas Line Extens           | 1,745,141          | 0          | 1,745,141    | 1,745,141              | 0          | 1,745,141    | 0                 | 0          | 0           |
| 99 407305         | Natural Gas Depreciation Study Deferral                  | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407306         | Regulatory Debit - AMI Amortization                      | 754,848            | 0          | 754,848      | 754,848                | 0          | 754,848      | 0                 | 0          | 0           |
| 99 407307         | Regulatory Debit - Existing Meters Deferral Amorti       | 318,056            | 0          | 318,056      | 318,056                | 0          | 318,056      | 0                 | 0          | 0           |
| 99 407311         | Regulatory Debit - AFUDC Amortization                    | 53,545             | 235,982    | 289,527      | 41,215                 | 167,401    | 208,616      | 12,330            | 68,581     | 80,911      |
| 99 407314         | Regulatory Debit - FISERVE Amortization                  | 158,334            | 0          | 158,334      | 0                      | 0          | 0            | 158,334           | 0          | 158,334     |
| 99 407319         | AFUDC Equity DFIT Deferral                               | 9,987              | 0          | 9,987        | 0                      | 0          | 0            | 9,987             | 0          | 9,987       |
| 99 407332         | Existing Meters/ERTs Excess Depreciation Deferr          | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407347         | COVID-19 Deferred Costs                                  | (11,833)           | 0          | (11,833)     | 0                      | 0          | 0            | (11,833)          | 0          | (11,833)    |
| 99 407357         | AMORT OF INTERVENOR FUND DEFER                           | 13,880             | 0          | 13,880       | 13,880                 | 0          | 13,880       | 0                 | 0          | 0           |
| 99 407359         | Insurance Balance Acct O&M - Amort                       | (1,592)            | 0          | (1,592)      | (1,592)                | 0          | (1,592)      | 0                 | 0          | 0           |
| 99 407381         | Voluntary RNG Revenue Offset                             | 41,849             | 0          | 41,849       | 35,100                 | 0          | 35,100       | 6,749             | 0          | 6,749       |
| 99 407407         | Reg. Credits-Amortization Depreciation Benefit           | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407413         | Reg Credits - Williams Outage                            | (10,259,391)       | 0          | (10,259,391) | (7,360,703)            | 0          | (7,360,703)  | (2,898,688)       | 0          | (2,898,688) |
| 99 407416         | Reg. Credits-CCA B&O Tax                                 | (645,683)          | 0          | (645,683)    | (645,683)              | 0          | (645,683)    | 0                 | 0          | 0           |
| 99 407419         | Amortization AFUDC Equity Tax Credit                     | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407436         | Regulatory Deferral - AMI                                | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407437         | Depreciation Deferral                                    | (87,464)           | 0          | (87,464)     | 0                      | 0          | 0            | (87,464)          | 0          | (87,464)    |
| 99 407443         | Regulatory Deferral - Reg. Fees                          | (557,294)          | 0          | (557,294)    | (557,294)              | 0          | (557,294)    | 0                 | 0          | 0           |
| 99 407447         | Regulatory Deferral - COVID-19                           | (587,998)          | 0          | (587,998)    | (587,998)              | 0          | (587,998)    | 0                 | 0          | 0           |
| 99 407452         | Regulatory Deferral - Intervenor Funding                 | (37,628)           | 0          | (37,628)     | (37,628)               | 0          | (37,628)     | 0                 | 0          | 0           |
| 99 407454         | Regulatory Deferral - Pension Settlement Deferral        | 0                  | 0          | 0            | 0                      | 0          | 0            | 0                 | 0          | 0           |
| 99 407459         | Insurance Balancing                                      | 15,643             | 0          | 15,643       | 7,576                  | 0          | 7,576        | 8,067             | 0          | 8,067       |
| 99 407493         | Amortization Remand Residual                             | (68,020)           | 0          | (68,020)     | (68,020)               | 0          | (68,020)     | 0                 | 0          | 0           |
| G-OTX             | Taxes Other Than FIT--A&G                                | 644,578            | 1,235,730  | 1,880,308    | 469,742                | 861,761    | 1,331,503    | 174,836           | 373,969    | 548,805     |
|                   | TOTAL A&G DEPR/AMRT/NON-FIT TAXES                        | (6,151,661)        | 16,769,989 | 10,618,328   | (3,689,644)            | 11,697,722 | 8,008,078    | (2,462,017)       | 5,072,267  | 2,610,250   |
|                   | TOTAL ADMIN & GENERAL EXPENSES                           | (1,323,389)        | 44,027,805 | 42,704,416   | (24,941)               | 30,706,505 | 30,681,564   | (1,298,448)       | 13,321,300 | 12,022,852  |
|                   | TOTAL EXPENSES BEFORE FIT                                | 296,970,998        | 69,627,634 | 366,598,632  | 209,237,902            | 48,242,253 | 257,480,155  | 87,733,096        | 21,385,381 | 109,118,477 |
|                   | NET OPERATING INCOME (LOSS) BEFORE FIT                   |                    |            | 44,573,132   |                        |            | 32,119,182   |                   |            | 12,453,950  |
| G-FIT             | FEDERAL INCOME TAX                                       |                    |            | 7,492,211    |                        |            | 7,133,333    |                   |            | 358,878     |
| G-FIT             | DEFERRED FEDERAL INCOME TAX                              |                    |            | (14,299,348) |                        |            | (14,034,728) |                   |            | (264,620)   |
| G-FIT             | AMORTIZED INVESTMENT TAX CREDIT                          |                    |            | 0            |                        |            | 0            |                   |            | 0           |
|                   | GAS NET OPERATING INCOME (LOSS)                          |                    |            | 51,380,269   |                        |            | 39,020,577   |                   |            | 12,359,692  |

ALLOCATION RATIOS:

| Account  | Description                           | SYSTEM   | WASHINGTON | IDAHO   |
|----------|---------------------------------------|----------|------------|---------|
| G-ALL 1  | System Contract Demand                | 100.000% | 68.040%    | 31.960% |
| G-ALL 2  | Number of Customers - AMA             | 100.000% | 65.272%    | 34.728% |
| G-ALL 3  | Direct Distribution Operating Expense | 100.000% | 70.076%    | 29.924% |
| G-ALL 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 69.737%    | 30.263% |
| G-ALL 10 | Actual Annual Throughput              | 100.000% | 67.016%    | 32.984% |
| G-ALL 99 | Not Allocated                         | 0.000%   | 0.000%     | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS ALLOCATION OF OTHER REVENUE</b>    | <b>G-495-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                          | ***** SYSTEM ***** |                |                  | ***** WASHINGTON ***** |                |                  | ***** IDAHO ***** |                |               |
|-----------|---------|--------------------------------------|--------------------|----------------|------------------|------------------------|----------------|------------------|-------------------|----------------|---------------|
|           |         |                                      | Direct             | Allocated      | Total            | Direct                 | Allocated      | Total            | Direct            | Allocated      | Total         |
| 4         | 495000  | Other Gas Revenue-Miscellaneous      | 54,848             | 349,006        | 403,854          | 54,848                 | 243,386        | 298,234          | 0                 | 105,620        | 105,620       |
| 4         | 495028  | Deferred Exchange Reservation        | 5,625,000          | 0              | 5,625,000        | 3,742,078              | 0              | 3,742,078        | 1,882,922         | 0              | 1,882,922     |
| 4         | 495100  | Entitlement Penalties                | 33,818             | 4,218          | 38,036           | 18,837                 | 2,942          | 21,779           | 14,981            | 1,276          | 16,257        |
| 4         | 495280  | Other Gas Rev-Decoupling Mechanism   | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0              | 0             |
| 99        | 495311  | Contra Decoupling Deferral           | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0              | 0             |
| 4         | 495328  | Residential Decoupling Deferral      | 2,844,530          | 0              | 2,844,530        | 5,152,168              | 0              | 5,152,168        | (2,307,638)       | 0              | (2,307,638)   |
| 4         | 495329  | Amortization Res Decoupling Deferral | (2,460,451)        | 0              | (2,460,451)      | (3,187,222)            | 0              | (3,187,222)      | 726,771           | 0              | 726,771       |
| 4         | 495338  | Non-Res Decoupling Deferred Rev      | 428,230            | 0              | 428,230          | 789,431                | 0              | 789,431          | (361,201)         | 0              | (361,201)     |
| 4         | 495339  | Amortization Non-Res Decoupling      | (1,955,899)        | 0              | (1,955,899)      | (1,919,497)            | 0              | (1,919,497)      | (36,402)          | 0              | (36,402)      |
| 4         | 495600  | Other Gas Revenue-DSM Lost Margin    | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0              | 0             |
| 4         | 495680  | Other Gas Revenue-Margin Reduction   | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0              | 0             |
| 4         | 495711  | Other Gas Revenue-Glendale System    | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0              | 0             |
| 4         | 495780  | Other Gas Revenue-PPP Recovery       | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0              | 0             |
| 4         | 495900  | Gas Customers-Other Gas Revenues     | 0                  | 0              | 0                | 0                      | 0              | 0                | 0                 | 0              | 0             |
|           |         | <b>TOTAL OTHER GAS REVENUES</b>      | <b>4,570,076</b>   | <b>353,224</b> | <b>4,923,300</b> | <b>4,650,643</b>       | <b>246,328</b> | <b>4,896,971</b> | <b>(80,567)</b>   | <b>106,896</b> | <b>26,329</b> |

ALLOCATION RATIOS:

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

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ALLOCATION OF PURCHASED GAS COSTS</b>  | <b>G-804-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                          | ***** SYSTEM ***** |           |                    | ***** WASHINGTON ***** |           |                    | ***** IDAHO ***** |           |                   |
|-----------|---------|--------------------------------------|--------------------|-----------|--------------------|------------------------|-----------|--------------------|-------------------|-----------|-------------------|
|           |         |                                      | Direct             | Allocated | Total              | Direct                 | Allocated | Total              | Direct            | Allocated | Total             |
| 6         | 804000  | Gas Purchases                        | 194,335,149        | 0         | 194,335,149        | 130,681,973            | 0         | 130,681,973        | 63,653,176        | 0         | 63,653,176        |
| 1         | 804001  | Pipeline Demand Costs                | 27,581,214         | 0         | 27,581,214         | 18,859,925             | 0         | 18,859,925         | 8,721,289         | 0         | 8,721,289         |
| 1         | 804002  | Transport Variable Charges           | 385,779            | 0         | 385,779            | 263,702                | 0         | 263,702            | 122,077           | 0         | 122,077           |
| 6         | 804010  | Gas Costs - Fixed Hedge              | (34,173)           | 0         | (34,173)           | (22,451)               | 0         | (22,451)           | (11,722)          | 0         | (11,722)          |
| 6         | 804014  | GTI Contributions                    | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 6         | 804017  | Transaction Fees                     | 590,509            | 0         | 590,509            | 424,467                | 0         | 424,467            | 166,042           | 0         | 166,042           |
| 6         | 804018  | Merchandise Processing Fee           | 154,942            | 0         | 154,942            | 103,067                | 0         | 103,067            | 51,875            | 0         | 51,875            |
| 6         | 804140  | Gas Research Contributions           | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 6         | 804170  | Gas Transaction Fees                 | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 6         | 804600  | Gas Purchases - Financial            | (15,627,354)       | 0         | (15,627,354)       | (10,788,850)           | 0         | (10,788,850)       | (4,838,504)       | 0         | (4,838,504)       |
| 6         | 804700  | Gas Costs - Offsystem Bookout        | 368,307            | 0         | 368,307            | 249,200                | 0         | 249,200            | 119,107           | 0         | 119,107           |
| 6         | 804711  | Gas Costs - Offsystem Bookout Offset | (368,307)          | 0         | (368,307)          | (249,200)              | 0         | (249,200)          | (119,107)         | 0         | (119,107)         |
| 6         | 804730  | Gas Costs - Intracompany LDC Gas     | 5,309,485          | 0         | 5,309,485          | 3,527,866              | 0         | 3,527,866          | 1,781,619         | 0         | 1,781,619         |
| 6         | 804999  | Off System Gas Purchases             | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 99        | 805110  | Gas Exp - Rate Amortizations         | 47,916,655         | 0         | 47,916,655         | 32,608,418             | 0         | 32,608,418         | 15,308,237        | 0         | 15,308,237        |
| 99        | 805111  | Amortize ID Holdback                 | 0                  | 0         | 0                  | 0                      | 0         | 0                  | 0                 | 0         | 0                 |
| 99        | 805120  | Gas Expense - Rate Deferrals         | (54,812,431)       | 0         | (54,812,431)       | (37,270,731)           | 0         | (37,270,731)       | (17,541,700)      | 0         | (17,541,700)      |
|           |         | <b>TOTAL PURCHASED GAS COSTS</b>     | <b>205,799,775</b> | <b>0</b>  | <b>205,799,775</b> | <b>138,387,386</b>     | <b>0</b>  | <b>138,387,386</b> | <b>67,412,389</b> | <b>0</b>  | <b>67,412,389</b> |

ALLOCATION RATIOS:

|       |    |                         |          |         |         |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand  | 100.000% | 68.040% | 31.960% |
| G-ALL | 6  | Actual Therms Purchased | 100.000% | 67.138% | 32.862% |
| G-ALL | 99 | Not Allocated           | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>ALLOCATION OF ACCOUNT 908</b>          | <b>G-908-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basi:Account  | Description   | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-------------------|---|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
|                   |   | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
| 2                 | 908000 Customer Assistance Expense                  | 131,710            | 98,131    | 229,841    | 75,264                 | 64,052    | 139,316    | 56,446            | 34,079    | 90,525    |
| 99                | 908600 Public Purpose Tariff Rider Expense Offset   | 18,030,460         | 0         | 18,030,460 | 13,967,818             | 0         | 13,967,818 | 4,062,642         | 0         | 4,062,642 |
| 99                | 908610 Limited Income Tax Refund Program            | 25,131             | 0         | 25,131     | 25,131                 | 0         | 25,131     | 0                 | 0         | 0         |
| 99                | 908690 Schedule 91 Amortization included in Unbille | 3,832              | 0         | 3,832      | 86,532                 | 0         | 86,532     | (82,700)          | 0         | (82,700)  |
| 99                | 908990 DSM Amortization                             | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| Total Account 908 |   | 18,191,133         | 98,131    | 18,289,264 | 14,154,745             | 64,052    | 14,218,797 | 4,036,388         | 34,079    | 4,070,467 |

ALLOCATION RATIOS:

|       |    |                           |          |         |         |
|-------|----|---------------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers - AMA | 100.000% | 65.272% | 34.728% |
| G-ALL | 99 | Not Allocated             | 0.000%   | 0.000%  | 0.000%  |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>G-INT-12A</b> |
| <b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>                                   |                                |
| For Twelve Months Ended December 31, 2023<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System      | Washington  | Idaho       |
|-----------|--|-------------|-------------|-------------|
|           | Debt                                   |             |             |             |
| 1         | Capital Structure - Debt Ratio         |             | 55.96%      | 55.96%      |
| 2         | Cost of Debt                           |             | 5.035%      | 5.041%      |
|           | Total Cost of Debt                     |             | 2.818%      | 2.821%      |
|           | Total Weighted Cost                    |             | 2.818%      | 2.821%      |
| G-APL     | Net Rate Base                          | 764,991,739 | 548,686,867 | 216,304,872 |
|           | Interest Deduction for FIT Calculation | 21,563,956  | 15,461,996  | 6,101,960   |
| 1         | AMA Actual Debt Ratio                  |             |             |             |
| 2         | AMA Actual Debt Cost                   |             |             |             |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS                     | Report ID:<br><b>G-FIT-12A</b> |
| <b>FEDERAL INCOME TAXES--GAS</b>          |                                |
| For Twelve Months Ended December 31, 2023 |                                |
| Average of Monthly Averages Basis         |                                |

AVISTA UTILITIES

| Ref/Basis                                | Description                             | System       | Washington  | Idaho       |
|--|---|--------------|-------------|-------------|
| Calculation of Taxable Operating Income: |   |              |             |             |
| G-OPS                                    | Operating Revenue                       | 411,171,764  | 289,599,337 | 121,572,427 |
| G-OPS                                    | Operating & Maintenance Expense         | 306,273,848  | 210,079,733 | 96,194,115  |
| G-OPS                                    | Book Deprec/Amort and Reg Amortizations | 33,773,111   | 24,230,519  | 9,542,592   |
| G-OTX                                    | Taxes Other than FIT                    | 26,551,673   | 23,169,903  | 3,381,770   |
|  | Net Operating Income Before FIT         | 44,573,132   | 32,119,182  | 12,453,950  |
| G-INT                                    | Less: Interest Expense                  | 21,563,956   | 15,461,996  | 6,101,960   |
| G-OTX                                    | Less: Idaho ITC Deferral & Amortization | (4,720)      | 0           | (4,720)     |
| G-SCM                                    | Schedule M Adjustments                  | 12,672,742   | 17,311,068  | (4,638,326) |
|  | Taxable Net Operating Income            | 35,677,198   | 33,968,254  | 1,708,944   |
|  | Tax Rate                                | 21.00%       | 21.00%      | 21.00%      |
|  | Federal Income Tax                      | 7,492,211    | 7,133,333   | 358,878     |
| G-DTE                                    | Deferred FIT                            | (3,319,904)  | (4,104,188) | 784,284     |
| G-DTE                                    | Customer Tax Credit Amortization        | (10,979,444) | (9,930,540) | (1,048,904) |
| 99                                       | 411400 Amortized Investment Tax Credit  | 0            | 0           | 0           |
|  | Total FIT/Deferred FIT & ITC            | (6,807,137)  | (6,901,395) | 94,258      |
| ALLOCATION RATIOS:                       |   |              |             |             |
| G-ALL                                    | 99 Not Allocated                        | 0.000%       | 0.000%      | 0.000%      |



|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>GAS SCHEDULE M ADJUSTMENTS</b>         | <b>G-SCM-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                              | ***** SYSTEM ***** |                     |                   | ***** WASHINGTON ***** |                     |                   | ***** IDAHO ***** |                     |                    |
|-----------|---------|--|--------------------|---------------------|-------------------|------------------------|---------------------|-------------------|-------------------|---------------------|--------------------|
|           |         |  | Direct             | Allocated           | Total             | Direct                 | Allocated           | Total             | Direct            | Allocated           | Total              |
|           | 997000  | Book Depreciation & Amortization         | 26,621,245         | 16,122,694          | 42,743,939        | 19,238,436             | 11,228,975          | 30,467,411        | 7,382,809         | 4,893,719           | 12,276,528         |
| 12        | 997001  | Contributions In Aid of Construction     | 0                  | 1,474,377           | 1,474,377         | 0                      | 1,045,894           | 1,045,894         | 0                 | 428,483             | 428,483            |
| 12        | 997002  | Injuries and Damages                     | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                  |
| 12        | 997005  | FAS106 Current Retiree Medical Accrual   | 0                  | (404,473)           | (404,473)         | 0                      | (286,925)           | (286,925)         | 0                 | (117,548)           | (117,548)          |
| 99        | 997010  | Deferred Gas Credit and Refunds          | (6,895,776)        | 0                   | (6,895,776)       | (4,662,313)            | 0                   | (4,662,313)       | (2,233,463)       | 0                   | (2,233,463)        |
| 12        | 997016  | Redemption Expense Amortization          | 0                  | 25,507              | 25,507            | 0                      | 18,094              | 18,094            | 0                 | 7,413               | 7,413              |
| 99        | 997018  | DSM Tariff Rider                         | 1,710,855          | 0                   | 1,710,855         | (165,638)              | 0                   | (165,638)         | 1,876,493         | 0                   | 1,876,493          |
| 12        | 997020  | FAS87 Current Pension Accrual            | 0                  | (359,370)           | (359,370)         | 0                      | (254,930)           | (254,930)         | 0                 | (104,440)           | (104,440)          |
| 12        | 997027  | Customer Uncollectibles                  | 174,657            | (911,505)           | (736,848)         | 84,792                 | (646,603)           | (561,811)         | 89,865            | (264,902)           | (175,037)          |
| 99        | 997031  | Decoupling Mechanism                     | 1,143,591          | 0                   | 1,143,591         | (834,880)              | 0                   | (834,880)         | 1,978,471         | 0                   | 1,978,471          |
| 12        | 997032  | Interest Rate Swaps                      | 0                  | 2,821,591           | 2,821,591         | 0                      | 2,001,580           | 2,001,580         | 0                 | 820,011             | 820,011            |
| 12        | 997035  | Leases                                   | 0                  | (31,755)            | (31,755)          | 0                      | (22,145)            | (22,145)          | 0                 | (9,610)             | (9,610)            |
| 12        | 997048  | AFUDC                                    | 0                  | (244,186)           | (244,186)         | 0                      | (173,221)           | (173,221)         | 0                 | (70,965)            | (70,965)           |
| 12        | 997049  | Tax Depreciation                         | 0                  | (40,520,906)        | (40,520,906)      | 0                      | (28,744,720)        | (28,744,720)      | 0                 | (11,776,186)        | (11,776,186)       |
| 12        | 997055  | Deferred Gas Exchange                    | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                  |
| 99        | 997065  | Amortization of Unbilled Revenue Add-Ins | 5,322              | 0                   | 5,322             | 88,022                 | 0                   | 88,022            | (82,700)          | 0                   | (82,700)           |
| 12        | 997080  | Book Transportation Depreciation         | 0                  | 3,868,394           | 3,868,394         | 0                      | 2,744,161           | 2,744,161         | 0                 | 1,124,233           | 1,124,233          |
| 12        | 997081  | Deferred Compensation                    | 0                  | (9,892)             | (9,892)           | 0                      | (7,017)             | (7,017)           | 0                 | (2,875)             | (2,875)            |
| 4         | 997082  | Meal Disallowances                       | 0                  | 197,151             | 197,151           | 0                      | 137,487             | 137,487           | 0                 | 59,664              | 59,664             |
| 12        | 997083  | Paid Time Off                            | 0                  | 298,158             | 298,158           | 0                      | 211,507             | 211,507           | 0                 | 86,651              | 86,651             |
| 12        | 997084  | Customer Uncollectibles                  | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                  |
| 99        | 997098  | Provision for Rate Refund                | (68,020)           | 0                   | (68,020)          | (68,020)               | 0                   | (68,020)          | 0                 | 0                   | 0                  |
| 12        | 997101  | Repairs 481 (a)                          | 0                  | (4,509,178)         | (4,509,178)       | 0                      | (3,198,721)         | (3,198,721)       | 0                 | (1,310,457)         | (1,310,457)        |
| 99        | 997105  | WA Nat Gas Line Extension                | 1,745,141          | 0                   | 1,745,141         | 1,745,141              | 0                   | 1,745,141         | 0                 | 0                   | 0                  |
| 99        | 997107  | MDM System                               | 1,072,904          | 0                   | 1,072,904         | 1,072,904              | 0                   | 1,072,904         | 0                 | 0                   | 0                  |
| 99        | 997108  | Provision for Rate Refund-Tax Reform     | (32,470)           | 0                   | (32,470)          | (32,470)               | 0                   | (32,470)          | 0                 | 0                   | 0                  |
| 99        | 997109  | Tax Reform Amortization                  | (28,721)           | 0                   | (28,721)          | (28,721)               | 0                   | (28,721)          | 0                 | 0                   | 0                  |
| 99        | 997110  | FISERVE                                  | 158,334            | 16,366              | 174,700           | 0                      | 11,610              | 11,610            | 158,334           | 4,756               | 163,090            |
| 12        | 997111  | Capitalized Transportation               | 0                  | (30,843)            | (30,843)          | 0                      | (21,879)            | (21,879)          | 0                 | (8,964)             | (8,964)            |
| 12        | 997114  | AFUDC Debt CWIP                          | 0                  | 38,842              | 38,842            | 0                      | 27,554              | 27,554            | 0                 | 11,288              | 11,288             |
| 12        | 997115  | AFUDC Equity DFIR Deferral               | 9,987              | 0                   | 9,987             | 0                      | 0                   | 0                 | 9,987             | 0                   | 9,987              |
| 12        | 997118  | Depreciation Study Deferral              | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                  |
| 12        | 997119  | AFUDC Tax CPI                            | 0                  | 855,311             | 855,311           | 0                      | 606,741             | 606,741           | 0                 | 248,570             | 248,570            |
| 12        | 997120  | Transportation Tax Disallowance          | 0                  | 32,114              | 32,114            | 0                      | 22,781              | 22,781            | 0                 | 9,333               | 9,333              |
| 12        | 997122  | Regulatory Fees                          | (557,294)          | 0                   | (557,294)         | (557,294)              | 0                   | (557,294)         | 0                 | 0                   | 0                  |
| 12        | 997125  | COVID-19                                 | (764,122)          | 0                   | (764,122)         | (587,998)              | 0                   | (587,998)         | (176,124)         | 0                   | (176,124)          |
| 12        | 997126  | Prepaid Expenses                         | 0                  | (75,364)            | (75,364)          | 0                      | (53,462)            | (53,462)          | 0                 | (21,902)            | (21,902)           |
| 12        | 997127  | CARES Act SS Deferral                    | 0                  | 88                  | 88                | 0                      | 62                  | 62                | 0                 | 26                  | 26                 |
| 12        | 997128  | Meters Expensed                          | 0                  | (11,844,670)        | (11,844,670)      | 0                      | (8,402,372)         | (8,402,372)       | 0                 | (3,442,298)         | (3,442,298)        |
| 12        | 997129  | Mixed Service Costs (IDD#5)              | 0                  | (6,100,000)         | (6,100,000)       | 0                      | (4,327,218)         | (4,327,218)       | 0                 | (1,772,782)         | (1,772,782)        |
| 12        | 997138  | Intervenor Funding                       | (26,041)           | 0                   | (26,041)          | (26,041)               | 0                   | (26,041)          | 0                 | 0                   | 0                  |
| 12        | 997139  | Pension Settlement                       | 0                  | 134,145             | 134,145           | 0                      | 95,160              | 95,160            | 0                 | 38,985              | 38,985             |
| 12        | 997140  | Insurance Balancing                      | 6,787              | 0                   | 6,787             | 6,787                  | 0                   | 6,787             | 0                 | 0                   | 0                  |
| 12        | 997141  | CCA                                      | 36,132,159         | 0                   | 36,132,159        | 36,132,159             | 0                   | 36,132,159        | 0                 | 0                   | 0                  |
| 12        | 997143  | Depreciation Rate Deferral               | (87,464)           | 0                   | (87,464)          | 0                      | 0                   | 0                 | (87,464)          | 0                   | (87,464)           |
| 12        | 997144  | Williams Pipeline Outage                 | (10,259,391)       | 0                   | (10,259,391)      | (7,360,703)            | 0                   | (7,360,703)       | (2,898,688)       | 0                   | (2,898,688)        |
| 12        | 997145  | Sec 174 Research Costs                   | 0                  | 1,768,463           | 1,768,463         | 0                      | 1,254,512           | 1,254,512         | 0                 | 513,951             | 513,951            |
|           |         | <b>TOTAL SCHEDULE M ADJUSTMENTS</b>      | <b>50,061,683</b>  | <b>(37,388,941)</b> | <b>12,672,742</b> | <b>44,044,163</b>      | <b>(26,733,095)</b> | <b>17,311,068</b> | <b>6,017,520</b>  | <b>(10,655,846)</b> | <b>(4,638,326)</b> |

ALLOCATION RATIOS:

|       |    |                                    |          |         |         |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 1  | Contract System Demand             | 100.000% | 68.040% | 31.960% |
| G-ALL | 2  | Number of Customers - AMA          | 100.000% | 65.272% | 34.728% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio      | 100.000% | 69.737% | 30.263% |
| G-ALL | 6  | Actual Therms Purchased            | 100.000% | 67.138% | 32.862% |
| G-ALL | 11 | Book Depreciation                  | 100.000% | 71.186% | 28.814% |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.938% | 29.062% |
| G-ALL | 99 | Not Allocated                      | 0.000%   | 0.000%  | 0.000%  |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>G-DTE-12A</b> |
| <b>DEFERRED INCOME TAX EXPENSE--GAS</b>  |                                |
| For Twelve Months Ended December 31, 2023<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | System              | Washington         | Idaho              |
|-----------|---------|--|---------------------|--------------------|--------------------|
| 12        | 410100  | Deferred Federal Income Tax Expense - Allocated  | 1,270,927           | 901,570            | 369,357            |
| 99        | 410100  | Deferred Federal Income Tax Exp                  | 3,474,266           | 2,758,737          | 715,529            |
|           |         | <b>SUBTOTAL</b>                                  | <b>4,745,193</b>    | <b>3,660,307</b>   | <b>1,084,886</b>   |
| 12        | 411100  | Deferred Federal Income Tax Expense - Allocated  | (2,342,050)         | (1,661,403)        | (680,647)          |
| 99        | 411100  | Deferred Federal Income Tax Exp                  | (8,424,904)         | (7,994,392)        | (430,512)          |
|           |         | <b>SUBTOTAL</b>                                  | <b>(10,766,954)</b> | <b>(9,655,795)</b> | <b>(1,111,159)</b> |
| 12        | 410193  | Deferred Federal Income Tax Expense - Allocated  | 0                   | 0                  | 0                  |
| 99        | 410193  | Deferred Federal Income Tax Exp                  | 2,701,857           | 1,891,300          | 810,557            |
|           |         | <b>SUBTOTAL</b>                                  | <b>2,701,857</b>    | <b>1,891,300</b>   | <b>810,557</b>     |
|           |         | <b>Total Deferred Federal Income Tax Expense</b> | <b>(3,319,904)</b>  | <b>(4,104,188)</b> | <b>784,284</b>     |
| 99        | 411193  | Customer Tax Credit Amortization                 | (10,979,444)        | (9,930,540)        | (1,048,904)        |
|           |         | <b>SUBTOTAL</b>                                  | <b>(10,979,444)</b> | <b>(9,930,540)</b> | <b>(1,048,904)</b> |

ALLOCATION RATIOS:

|       |    |                                    |          |         |         |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.938% | 29.062% |
| G-ALL | 99 | Not Allocated                      | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>TAXES OTHER THAN FEDERAL INCOME TAX</b> | <b>G-OTX-12A</b> |
| For Twelve Months Ended December 31, 2023  |                  |
| Average of Monthly Averages Basis          |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                        | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-----------|---------|------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
|           |         |                                    | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
|           |         | UNDERGROUND STORAGE                |                    |           |            |                        |           |            |                   |           |           |
| 1         | 408190  | R&P Property Tax - Storage         | 0                  | 188,432   | 188,432    | 0                      | 128,209   | 128,209    | 0                 | 60,223    | 60,223    |
|           |         | TOTAL UNDERGROUND STORAGE TAX      | 0                  | 188,432   | 188,432    | 0                      | 128,209   | 128,209    | 0                 | 60,223    | 60,223    |
|           |         | DISTRIBUTION                       |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408110  | State Excise Tax                   | 10,517,369         | 0         | 10,517,369 | 10,517,369             | 0         | 10,517,369 | 0                 | 0         | 0         |
| 99        | 408120  | Municipal Occupation & License Tax | 10,663,804         | 0         | 10,663,804 | 8,843,403              | 0         | 8,843,403  | 1,820,401         | 0         | 1,820,401 |
| 99        | 408130  | Excise Tax                         | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408160  | Miscellaneous State or Local Tax   | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408170  | R&P Property Tax - Distribution    | 3,306,435          | 0         | 3,306,435  | 2,349,392              | 0         | 2,349,392  | 957,043           | 0         | 957,043   |
| 99        | 409100  | State Income Tax                   | 45                 | 0         | 45         | 27                     | 0         | 27         | 18                | 0         | 18        |
| 99        | 411410  | State Income Tax-ITC Deferred      | 8                  | 0         | 8          | 0                      | 0         | 0          | 8                 | 0         | 8         |
| 99        | 411420  | State Income Tax-ITC Amortization  | (4,728)            | 0         | (4,728)    | 0                      | 0         | 0          | (4,728)           | 0         | (4,728)   |
|           |         | TOTAL DISTRIBUTION TAX             | 24,482,933         | 0         | 24,482,933 | 21,710,191             | 0         | 21,710,191 | 2,772,742         | 0         | 2,772,742 |
|           |         | ADMINISTRATIVE & GENERAL           |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408115  | Payroll Taxes                      | 644,578            | 1,235,730 | 1,880,308  | 469,742                | 861,761   | 1,331,503  | 174,836           | 373,969   | 548,805   |
|           |         | TOTAL A&G TAX                      | 644,578            | 1,235,730 | 1,880,308  | 469,742                | 861,761   | 1,331,503  | 174,836           | 373,969   | 548,805   |
|           |         | TOTAL TAXES OTHER THAN FIT         | 25,127,511         | 1,424,162 | 26,551,673 | 22,179,933             | 989,970   | 23,169,903 | 2,947,578         | 434,192   | 3,381,770 |

ALLOCATION RATIOS:

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

|   |  |                  |
|---|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>GAS UTILITY PLANT</b>                  |  | <b>G-PLT-12A</b> |
| For Twelve Months Ended December 31, 2023 |  |                  |
| Average of Monthly Averages Basis         |  |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                             | ***** SYSTEM ***** |            |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |             |
|-----------|---------|---|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
|           |         |   | Direct             | Allocated  | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total       |
|           |         | PLANT IN SERVICE                        |                    |            |             |                        |            |             |                   |            |             |
|           |         | INTANGIBLE PLANT:                       |                    |            |             |                        |            |             |                   |            |             |
| 4         | 303000  | Misc Intangible Plant (303000)          | 1,794,111          | 1,332,909  | 3,127,020   | 1,022,594              | 929,531    | 1,952,125   | 771,517           | 403,378    | 1,174,895   |
| 4         | 3031XX  | Misc Intangible IT Plant (3031XX)       | 3,925,470          | 61,115,927 | 65,041,397  | 3,925,470              | 42,620,415 | 46,545,885  | 0                 | 18,495,512 | 18,495,512  |
|           |         | TOTAL INTANGIBLE PLANT                  | 5,719,581          | 62,448,836 | 68,168,417  | 4,948,064              | 43,549,946 | 48,498,010  | 771,517           | 18,898,890 | 19,670,407  |
|           |         | UNDERGROUND STORAGE PLANT:              |                    |            |             |                        |            |             |                   |            |             |
| 1         | 350XXX  | Land & Land Rights                      | 0                  | 1,292,003  | 1,292,003   | 0                      | 892,870    | 892,870     | 0                 | 399,133    | 399,133     |
| 1         | 351XXX  | Structures & Improvements               | 0                  | 3,002,275  | 3,002,275   | 0                      | 2,042,748  | 2,042,748   | 0                 | 959,527    | 959,527     |
| 1         | 352XXX  | Wells                                   | 0                  | 23,623,420 | 23,623,420  | 0                      | 16,073,375 | 16,073,375  | 0                 | 7,550,045  | 7,550,045   |
| 1         | 353000  | Lines                                   | 0                  | 2,058,789  | 2,058,789   | 0                      | 1,400,800  | 1,400,800   | 0                 | 657,989    | 657,989     |
| 1         | 354000  | Compressor Station Equipment            | 0                  | 15,518,050 | 15,518,050  | 0                      | 10,558,481 | 10,558,481  | 0                 | 4,959,569  | 4,959,569   |
| 1         | 355000  | Measuring & Regulating Equipment        | 0                  | 2,126,650  | 2,126,650   | 0                      | 1,446,973  | 1,446,973   | 0                 | 679,677    | 679,677     |
| 1         | 356000  | Purification Equipment                  | 0                  | 545,143    | 545,143     | 0                      | 370,915    | 370,915     | 0                 | 174,228    | 174,228     |
| 1         | 357000  | Other Equipment                         | 0                  | 3,140,523  | 3,140,523   | 0                      | 2,136,812  | 2,136,812   | 0                 | 1,003,711  | 1,003,711   |
|           |         | TOTAL UNDERGROUND STORAGE PLANT         | 0                  | 51,306,853 | 51,306,853  | 0                      | 34,922,974 | 34,922,974  | 0                 | 16,383,879 | 16,383,879  |
|           |         | DISTRIBUTION PLANT:                     |                    |            |             |                        |            |             |                   |            |             |
| 6         | 374200  | Land & Land Rights                      | 88,595             | 0          | 88,595      | 63,925                 | 0          | 63,925      | 24,670            | 0          | 24,670      |
| 6         | 374400  | Land & Land Rights                      | 702,929            | 0          | 702,929     | 519,186                | 0          | 519,186     | 183,743           | 0          | 183,743     |
| 6         | 375000  | Structures & Improvements               | 1,608,662          | 0          | 1,608,662   | 952,755                | 0          | 952,755     | 655,907           | 0          | 655,907     |
| 6         | 376000  | Mains                                   | 488,305,768        | 2,518,937  | 490,824,705 | 333,485,029            | 1,691,164  | 335,176,193 | 154,820,739       | 827,773    | 155,648,512 |
| 6         | 378000  | Measuring & Reg Station Equip-General   | 7,574,192          | 0          | 7,574,192   | 4,861,859              | 0          | 4,861,859   | 2,712,333         | 0          | 2,712,333   |
| 6         | 379000  | Measuring & Reg Station Equip-City Gate | 6,884,880          | 0          | 6,884,880   | 1,964,770              | 0          | 1,964,770   | 4,920,110         | 0          | 4,920,110   |
| 6         | 380000  | Services                                | 347,156,447        | 0          | 347,156,447 | 238,055,611            | 0          | 238,055,611 | 109,100,836       | 0          | 109,100,836 |
| 6         | 381XXX  | Meters                                  | 123,418,866        | 0          | 123,418,866 | 88,815,843             | 0          | 88,815,843  | 34,603,023        | 0          | 34,603,023  |
| 6         | 382000  | Meter Installations                     | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 383000  | House Regulators                        | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 384000  | House Regulator Installations           | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 385000  | Industrial Measuring & Reg Sta Equip    | 4,172,297          | 0          | 4,172,297   | 3,099,635              | 0          | 3,099,635   | 1,072,662         | 0          | 1,072,662   |
| 6         | 387000  | Other Equipment                         | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
|           |         | TOTAL DISTRIBUTION PLANT                | 979,912,636        | 2,518,937  | 982,431,573 | 671,818,613            | 1,691,164  | 673,509,777 | 308,094,023       | 827,773    | 308,921,796 |
|           |         | GENERAL PLANT                           |                    |            |             |                        |            |             |                   |            |             |
| 4         | 389XXX  | Land & Land Rights                      | 3,372,029          | 2,723,497  | 6,095,526   | 3,272,093              | 1,899,285  | 5,171,378   | 99,936            | 824,212    | 924,148     |
| 4         | 390XXX  | Structures & Improvements               | 29,705,855         | 29,727,706 | 59,433,561  | 27,845,013             | 20,731,210 | 48,576,223  | 1,860,842         | 8,996,496  | 10,857,338  |
| 4         | 391XXX  | Office Furniture & Equipment            | 1,188,432          | 15,006,767 | 16,195,199  | 1,186,174              | 10,465,269 | 11,651,443  | 2,258             | 4,541,498  | 4,543,756   |
| 4         | 392XXX  | Transportation Equipment                | 14,080,924         | 5,534,477  | 19,615,401  | 10,404,467             | 3,859,578  | 14,264,045  | 3,676,457         | 1,674,899  | 5,351,356   |
| 4         | 393000  | Stores Equipment                        | 424,701            | 1,124,452  | 1,549,153   | 369,488                | 784,159    | 1,153,647   | 55,213            | 340,293    | 395,506     |
| 4         | 394000  | Tools, Shop & Garage Equipment          | 3,385,689          | 7,949,067  | 11,334,756  | 2,695,403              | 5,543,441  | 8,238,844   | 690,286           | 2,405,626  | 3,095,912   |
| 4         | 395XXX  | Laboratory Equipment                    | 108,122            | 531,292    | 639,414     | 108,122                | 370,507    | 478,629     | 0                 | 160,785    | 160,785     |
| 4         | 396XXX  | Power Operated Equipment                | 3,585,418          | 1,074,575  | 4,659,993   | 2,678,414              | 749,376    | 3,427,790   | 907,004           | 325,199    | 1,232,203   |
| 4         | 397XXX  | Communications Equipment                | 4,756,709          | 21,777,161 | 26,533,870  | 3,653,019              | 15,186,739 | 18,839,758  | 1,103,690         | 6,590,422  | 7,694,112   |
| 4         | 398000  | Miscellaneous Equipment                 | 1,693              | 179,026    | 180,719     | 0                      | 124,847    | 124,847     | 1,693             | 54,179     | 55,872      |
|           |         | TOTAL GENERAL PLANT                     | 60,609,572         | 85,628,020 | 146,237,592 | 52,212,193             | 59,714,411 | 111,926,604 | 8,397,379         | 25,913,609 | 34,310,988  |



|   |  |                  |
|---|--|------------------|
| RESULTS OF OPERATIONS                     |  | Report ID:       |
| <b>GAS UTILITY PLANT</b>                  |  | <b>G-PLT-12A</b> |
| For Twelve Months Ended December 31, 2023 |  |                  |
| Average of Monthly Averages Basis         |  |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                             | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |              |               | ***** IDAHO ***** |              |               |
|-----------|---------|---|--------------------|---------------|---------------|------------------------|--------------|---------------|-------------------|--------------|---------------|
|           |         |   | Direct             | Allocated     | Total         | Direct                 | Allocated    | Total         | Direct            | Allocated    | Total         |
|           |         | TOTAL PLANT IN SERVICE                  | 1,046,241,789      | 201,902,646   | 1,248,144,435 | 728,978,870            | 139,878,495  | 868,857,365   | 317,262,919       | 62,024,151   | 379,287,070   |
|           |         | ACCUMULATED DEPRECIATION                |                    |               |               |                        |              |               |                   |              |               |
| G-ADEP    |         | Underground Storage                     | 0                  | (19,589,102)  | (19,589,102)  | 0                      | (13,328,425) | (13,328,425)  | 0                 | (6,260,677)  | (6,260,677)   |
| G-ADEP    |         | Distribution Plant                      | (299,449,097)      | (2,052,219)   | (301,501,316) | (194,622,742)          | (1,377,819)  | (196,000,561) | (104,826,355)     | (674,400)    | (105,500,755) |
| G-ADEP    |         | General Plant                           | (19,916,669)       | (30,170,786)  | (50,087,455)  | (15,784,415)           | (21,040,201) | (36,824,616)  | (4,132,254)       | (9,130,585)  | (13,262,839)  |
|           |         | TOTAL ACCUMULATED DEPRECIATION          | (319,365,766)      | (51,812,107)  | (371,177,873) | (210,407,157)          | (35,746,445) | (246,153,602) | (108,958,609)     | (16,065,662) | (125,024,271) |
|           |         | ACCUMULATED AMORTIZATION                |                    |               |               |                        |              |               |                   |              |               |
| G-AAMT    |         | General Plant - 303000                  | (495,478)          | (1,120,112)   | (1,615,590)   | (328,032)              | (781,133)    | (1,109,165)   | (167,446)         | (338,979)    | (506,425)     |
| G-AAMT    |         | Misc IT Intangible Plant - 3031XX       | (3,527,776)        | (32,536,788)  | (36,064,564)  | (3,527,776)            | (22,690,180) | (26,217,956)  | 0                 | (9,846,608)  | (9,846,608)   |
| G-AAMT    |         | Underground Storage                     | 0                  | 0             | 0             | 0                      | 0            | 0             | 0                 | 0            | 0             |
| G-AAMT    |         | General Plant - 390200, 396200          | 0                  | 0             | 0             | 0                      | 0            | 0             | 0                 | 0            | 0             |
|           |         | TOTAL ACCUMULATED AMORTIZATION          | (4,023,254)        | (33,656,900)  | (37,680,154)  | (3,855,808)            | (23,471,313) | (27,327,121)  | (167,446)         | (10,185,587) | (10,353,033)  |
|           |         | TOTAL ACCUMULATED DEPR/AMORT            | (323,389,020)      | (85,469,007)  | (408,858,027) | (214,262,965)          | (59,217,758) | (273,480,723) | (109,126,055)     | (26,251,249) | (135,377,304) |
|           |         | NET GAS UTILITY PLANT before DFIT       | 722,852,769        | 116,433,639   | 839,286,408   | 514,715,905            | 80,660,737   | 595,376,642   | 208,136,864       | 35,772,902   | 243,909,766   |
|           |         | ACCUMULATED DFIT                        |                    |               |               |                        |              |               |                   |              |               |
| 12        | 282900  | ADFIT - Gas Plant In Service            | 0                  | (101,840,294) | (101,840,294) | 0                      | (72,243,468) | (72,243,468)  | 0                 | (29,596,826) | (29,596,826)  |
| 4, 12     | 282900  | ADFIT - Common Plant (282900 from C-DT) | 0                  | (14,667,888)  | (14,667,888)  | 0                      | (10,231,222) | (10,231,222)  | 0                 | (4,436,666)  | (4,436,666)   |
| 4         | 282919  | ADFIT - Common Plant (282919 from C-DT) | 0                  | (1,325,987)   | (1,325,987)   | 0                      | (924,704)    | (924,704)     | 0                 | (401,283)    | (401,283)     |
| 4         | 283750  | ADFIT - Common Plant (283750 from C-DT) | 0                  | (1,147)       | (1,147)       | 0                      | (800)        | (800)         | 0                 | (347)        | (347)         |
| 12        | 283850  | ADFIT - Gas portion of Bond Redemptions | 0                  | (274,283)     | (274,283)     | 0                      | (194,571)    | (194,571)     | 0                 | (79,712)     | (79,712)      |
|           |         | TOTAL ACCUMULATED DFIT                  | 0                  | (118,109,599) | (118,109,599) | 0                      | (83,594,765) | (83,594,765)  | 0                 | (34,514,834) | (34,514,834)  |
|           |         | NET GAS UTILITY PLANT                   | 722,852,769        | (1,675,960)   | 721,176,809   | 514,715,905            | (2,934,028)  | 511,781,877   | 208,136,864       | 1,258,068    | 209,394,932   |

ALLOCATION RATIOS:

|       |    |                                    |          |         |         |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand             | 100.000% | 68.040% | 31.960% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio      | 100.000% | 69.737% | 30.263% |
| G-ALL | 6  | Actual Therms Purchased            | 100.000% | 67.138% | 32.862% |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.938% | 29.062% |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b> | <b>G-APL-12A</b> |
| For Twelve Months Ended December 31, 2023   |                  |
| Average of Monthly Averages Basis           |                  |

AVISTA UTILITIES

| Ref/Basis Account Description                            | ***** SYSTEM ***** |             |              | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |           |              |
|--|--------------------|-------------|--------------|------------------------|-------------|--------------|-------------------|-----------|--------------|
|  | Direct             | Allocated   | Total        | Direct                 | Allocated   | Total        | Direct            | Allocated | Total        |
| G-PLT NET GAS PLANT IN SERVICE                           | 722,852,769        | (1,675,960) | 721,176,809  | 514,715,905            | (2,934,028) | 511,781,877  | 208,136,864       | 1,258,068 | 209,394,932  |
| OTHER ADJUSTMENTS:                                       |                    |             |              |                        |             |              |                   |           |              |
| 4 108121 AMI Existing Meters/ERTs Deferral A/D           | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0         | 0            |
| 4 182332 Regulatory Asset - AFUDC                        | 1,429,495          | 2,151,214   | 3,580,709    | 909,625                | 1,500,192   | 2,409,817    | 519,870           | 651,022   | 1,170,892    |
| 4 182318 Accumulated Amortization - AFUDC                | (300,766)          | (892,963)   | (1,193,729)  | (218,849)              | (622,736)   | (841,585)    | (81,917)          | (270,227) | (352,144)    |
| 1 117100 Gas Stored - Recoverable Base Gas               | 0                  | 5,731,064   | 5,731,064    | 0                      | 3,899,416   | 3,899,416    | 0                 | 1,831,648 | 1,831,648    |
| 1 164100 Gas Inventory--Jackson Prairie                  | 0                  | 12,543,585  | 12,543,585   | 0                      | 8,534,655   | 8,534,655    | 0                 | 4,008,930 | 4,008,930    |
| 1 164115 Gas Inventory--Clay Basin                       | 0                  | 49,977      | 49,977       | 0                      | 34,852      | 34,852       | 0                 | 15,125    | 15,125       |
| 99 182331 Regulatory Asset-Deferred Pre-AMI Meters/ERT:  | 3,233,567          | 0           | 3,233,567    | 3,233,567              | 0           | 3,233,567    | 0                 | 0         | 0            |
| 99 182337 Regulatory Asset-Deferred AMI Costs            | 7,674,291          | 0           | 7,674,291    | 7,674,291              | 0           | 7,674,291    | 0                 | 0         | 0            |
| 99 283436 ADFIT-Deferred AMI Costs                       | (2,290,650)        | 0           | (2,290,650)  | (2,290,650)            | 0           | (2,290,650)  | 0                 | 0         | 0            |
| 4 252000 Customer Advances                               | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0         | 0            |
| 99 254393 Regulatory Liability-Customer Tax Credit       | (21,748,973)       | 0           | (21,748,973) | (11,098,761)           | 0           | (11,098,761) | (10,650,212)      | 0         | (10,650,212) |
| 99 190393 ADFIT-Customer Tax Credit                      | 4,567,284          | 0           | 4,567,284    | 2,330,740              | 0           | 2,330,740    | 2,236,544         | 0         | 2,236,544    |
| 99 235199 Customer Deposits                              | (1,831)            | 0           | (1,831)      | (1,831)                | 0           | (1,831)      | 0                 | 0         | 0            |
| 99 254911 Rate Base-Regulatory Liability-Nonplant Excess | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0         | 0            |
| 99 182302 WA Excess Nat Gas Line Extension               | 3,390,897          | 0           | 3,390,897    | 3,390,897              | 0           | 3,390,897    | 0                 | 0         | 0            |
| 99 283302 ADFIT - WA Excess Nat Gas Line Extension       | (712,088)          | 0           | (712,088)    | (712,088)              | 0           | (712,088)    | 0                 | 0         | 0            |
| C-WKC Working Capital                                    | 28,990,827         | 0           | 28,990,827   | 20,341,670             | 0           | 20,341,670   | 8,649,157         | 0         | 8,649,157    |
| 99 186710 DSM Programs                                   | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0         | 0            |
| TOTAL OTHER ADJUSTMENTS                                  | 24,232,053         | 19,582,877  | 43,814,930   | 23,558,611             | 13,346,379  | 36,904,990   | 673,442           | 6,236,498 | 6,909,940    |
| NET RATE BASE  | 747,084,822        | 17,906,917  | 764,991,739  | 538,274,516            | 10,412,351  | 548,686,867  | 208,810,306       | 7,494,566 | 216,304,872  |

ALLOCATION RATIOS:

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



|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH DEPRECIATION EXPENSE</b>     | <b>G-DEPX-12A</b> |
| For Twelve Months Ended December 31, 2023 |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis                            | System Total       | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |                   |                  | ***** WASHINGTON ***** |                   |                  | ***** IDAHO ***** |                  |                  |                  |
|--------------------------------------|--------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-------------------|------------------|------------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|
|                                      |                    |                                   |                                    |                                    | Direct                | Allocated         | Total            | Direct                 | Allocated         | Total            | Direct            | Allocated        | Total            |                  |
| <b>Electric Production</b>           |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Steam (ED-AN)                        | 4,227,705          | 4,227,705                         |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Steam (ED-ID)                        | 4,369,441          | 4,369,441                         |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Steam (ED-WA)                        | 11,235,468         | 11,235,468                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Hydro (ED-AN)                        | 16,632,247         | 16,632,247                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| Other (ED-AN)                        | 11,021,689         | 11,021,689                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Production</b>     | <b>47,486,550</b>  | <b>47,486,550</b>                 |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Electric Transmission</b>         |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-AN                                | 20,269,922         | 20,269,922                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-ID                                | 272,723            | 272,723                           |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-WA                                | 522,026            | 522,026                           |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Transmission</b>   | <b>21,064,671</b>  | <b>21,064,671</b>                 |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Electric Distribution</b>         |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-AN                                | 86,671             | 86,671                            |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-ID                                | 20,587,230         | 20,587,230                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-WA                                | 39,835,680         | 39,835,680                        |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Electric Distribution</b>   | <b>60,509,581</b>  | <b>60,509,581</b>                 |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Gas Underground Storage</b>       |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 1 GD-AN                              | 766,986            |                                   | 766,986                            |                                    |                       | 766,986           | 766,986          |                        | 521,857           | 521,857          |                   | 245,129          | 245,129          |                  |
| GD-OR                                | 129,752            |                                   |                                    | 129,752                            |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Gas Underground Storage</b> | <b>896,738</b>     |                                   | <b>766,986</b>                     | <b>129,752</b>                     |                       | <b>766,986</b>    | <b>766,986</b>   |                        | <b>521,857</b>    | <b>521,857</b>   |                   | <b>245,129</b>   | <b>245,129</b>   |                  |
| <b>Gas Distribution</b>              |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 6 GD-AN                              | 57,432             |                                   | 57,432                             |                                    |                       | 57,432            | 57,432           |                        | 38,559            | 38,559           |                   | 18,873           | 18,873           |                  |
| GD-ID                                | 7,217,145          |                                   | 7,217,145                          |                                    | 7,217,145             | 7,217,145         | 7,217,145        |                        |                   |                  | 7,217,145         |                  | 7,217,145        |                  |
| GD-WA                                | 16,993,528         |                                   | 16,993,528                         |                                    | 16,993,528            | 16,993,528        | 16,993,528       | 16,993,528             |                   | 16,993,528       |                   |                  |                  |                  |
| GD-OR                                | 11,025,577         |                                   |                                    | 11,025,577                         |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total Gas Distribution</b>        | <b>35,293,682</b>  |                                   | <b>24,268,105</b>                  | <b>11,025,577</b>                  |                       | <b>24,210,673</b> | <b>57,432</b>    | <b>24,268,105</b>      | <b>16,993,528</b> | <b>38,559</b>    | <b>17,032,087</b> | <b>7,217,145</b> | <b>18,873</b>    | <b>7,236,018</b> |
| <b>General Plant</b>                 |                    |                                   |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-AN                                | 2,809,853          | 2,809,853                         |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-ID                                | 521,706            | 521,706                           |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| ED-WA                                | 1,418,464          | 1,418,464                         |                                    |                                    |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| 7,4 CD-AA                            | 22,402,930         | 15,707,142                        | 4,639,199                          | 2,056,589                          |                       | 4,639,199         | 4,639,199        |                        | 3,235,238         | 3,235,238        |                   | 1,403,961        | 1,403,961        |                  |
| 9,4 CD-AN                            | 765,285            | 590,364                           | 174,921                            |                                    |                       | 174,921           | 174,921          |                        | 121,985           | 121,985          |                   | 52,936           | 52,936           |                  |
| 9 CD-ID                              | 473,544            | 365,306                           | 108,238                            |                                    | 108,238               | 108,238           | 108,238          |                        |                   |                  | 108,238           |                  | 108,238          |                  |
| 9 CD-WA                              | 2,015,781          | 1,555,034                         | 460,747                            |                                    | 460,747               | 460,747           | 460,747          | 460,747                |                   | 460,747          |                   |                  |                  |                  |
| 8,4 GD-AA                            | 355,402            |                                   | 245,352                            | 110,050                            |                       | 245,352           | 245,352          |                        | 171,101           | 171,101          |                   | 74,251           | 74,251           |                  |
| 4 GD-AN                              | 28,729             |                                   | 28,729                             |                                    |                       | 28,729            | 28,729           |                        | 20,035            | 20,035           |                   | 8,694            | 8,694            |                  |
| GD-ID                                | 42,632             |                                   | 42,632                             |                                    | 42,632                | 42,632            | 42,632           |                        |                   |                  | 42,632            |                  | 42,632           |                  |
| GD-WA                                | 1,095,909          |                                   | 1,095,909                          |                                    | 1,095,909             | 1,095,909         | 1,095,909        | 1,095,909              |                   | 1,095,909        |                   |                  |                  |                  |
| GD-OR                                | 186,516            |                                   |                                    | 186,516                            |                       |                   |                  |                        |                   |                  |                   |                  |                  |                  |
| <b>Total General Plant</b>           | <b>32,116,751</b>  | <b>22,967,869</b>                 | <b>6,795,727</b>                   | <b>2,353,155</b>                   |                       | <b>1,707,526</b>  | <b>5,088,201</b> | <b>6,795,727</b>       | <b>1,556,656</b>  | <b>3,548,359</b> | <b>5,105,015</b>  | <b>150,870</b>   | <b>1,539,842</b> | <b>1,690,712</b> |
| <b>Total Depreciation Expense</b>    | <b>197,367,973</b> | <b>152,028,671</b>                | <b>31,830,818</b>                  | <b>13,508,484</b>                  |                       | <b>25,918,199</b> | <b>5,912,619</b> | <b>31,830,818</b>      | <b>18,550,184</b> | <b>4,108,775</b> | <b>22,658,959</b> | <b>7,368,015</b> | <b>1,803,844</b> | <b>9,171,859</b> |

| <b>Allocation Ratios:</b>        |  |          |           |           |                |                               |  |  |            |         |         |  |  |  |
|----------------------------------|--|----------|-----------|-----------|----------------|-------------------------------|--|--|------------|---------|---------|--|--|--|
| Service -                        |  | Electric | Gas-North | Gas-South | Jurisdiction - |                               |  |  | Washington | Idaho   |         |  |  |  |
| 7 Elec/Gas North/Oregon 4-Factor |  | 70.112%  | 20.708%   | 9.180%    | 1              | System Contract Demand        |  |  |            | 68.040% | 31.960% |  |  |  |
| 8 Gas North/Oregon 4-Factor      |  | 0.000%   | 69.035%   | 30.965%   | 4              | Jurisdictional 4-Factor Ratio |  |  |            | 69.737% | 30.263% |  |  |  |
| 9 Elec/Gas North 4-Factor        |  | 77.144%  | 22.856%   | 0.000%    | 6              | Actual Therms Purchased       |  |  |            | 67.138% | 32.862% |  |  |  |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH AMORTIZATION EXPENSE</b>     | <b>G-AMTX-12A</b> |
| For Twelve Months Ended December 31, 2023 |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis   | System Total      | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |                   |                   | ***** WASHINGTON ***** |                  |                  | ***** IDAHO ***** |                  |                  |
|---|-------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|-------------------|-------------------|------------------------|------------------|------------------|-------------------|------------------|------------------|
|   |                   |                                   |                                    |                                    | Direct                | Allocated         | Total             | Direct                 | Allocated        | Total            | Direct            | Allocated        | Total            |
| <b>Production/Transmission</b>                          |                   |                                   |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| Franchises (302000) ED-AN                               | 918,400           | 918,400                           |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| Misc Intangible Plt (303000) ED-AN                      | 262,754           | 262,754                           |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| <b>Total Production/Transmission</b>                    | <b>1,181,154</b>  | <b>1,181,154</b>                  |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| <b>Distribution</b>                                     |                   |                                   |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| Franchises (302000) ED-WA                               | 109,887           | 109,887                           |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| Misc Intangible Plt (303000) ED-WA                      | 5,866             | 5,866                             |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| <b>Total Distribution</b>                               | <b>115,753</b>    | <b>115,753</b>                    |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| <b>General Plant - 303000</b>                           |                   |                                   |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| 7,4 CD-AA   | 414,834           | 290,848                           | 85,904                             | 38,082                             |                       | 85,904            | 85,904            |                        | 59,907           | 59,907           |                   | 25,997           | 25,997           |
| 9,4 CD-AN   | 9,729             | 7,505                             | 2,224                              |                                    |                       | 2,224             | 2,224             |                        | 1,551            | 1,551            |                   | 673              | 673              |
| GD-ID   | 14,795            |                                   | 14,795                             |                                    | 14,795                |                   | 14,795            |                        |                  |                  | 14,795            |                  | 14,795           |
| GD-WA   | 24,862            |                                   | 24,862                             |                                    | 24,862                |                   | 24,862            | 24,862                 |                  | 24,862           |                   |                  |                  |
| GD-OR   | 6,607             |                                   |                                    | 6,607                              |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| <b>Total General Plant - 303000</b>                     | <b>470,827</b>    | <b>298,353</b>                    | <b>127,785</b>                     | <b>44,689</b>                      | <b>39,657</b>         | <b>88,128</b>     | <b>127,785</b>    | <b>24,862</b>          | <b>61,458</b>    | <b>86,320</b>    | <b>14,795</b>     | <b>26,670</b>    | <b>41,465</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |                   |                                   |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| 7,4 CD-AA   | 48,262,513        | 33,837,813                        | 9,994,201                          | 4,430,499                          |                       | 9,994,201         | 9,994,201         |                        | 6,969,656        | 6,969,656        |                   | 3,024,545        | 3,024,545        |
| 9,4 CD-AN   | 117,271           | 90,466                            | 26,805                             |                                    |                       | 26,805            | 26,805            |                        | 18,693           | 18,693           |                   | 8,112            | 8,112            |
| 9,4 CD-ID   | 0                 | 0                                 | 0                                  |                                    | 0                     |                   | 0                 |                        |                  |                  | 0                 |                  | 0                |
| 9,4 CD-WA   | 2,902,349         | 2,238,959                         | 663,390                            |                                    | 663,390               |                   | 663,390           | 663,390                |                  | 663,390          |                   |                  | 0                |
| ED-AN   | 7,307,732         | 7,307,732                         |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| ED-ID   | 0                 | 0                                 |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| ED-WA   | 1,245,950         | 1,245,950                         |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| 8,4 GD-AA   | 146,219           |                                   | 100,942                            | 45,277                             |                       | 100,942           | 100,942           |                        | 70,394           | 70,394           |                   | 30,548           | 30,548           |
| 4 GD-AN   | 0                 |                                   | 0                                  |                                    |                       | 0                 | 0                 |                        | 0                | 0                |                   | 0                | 0                |
| GD-OR   | 67,797            |                                   |                                    | 67,797                             |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> | <b>60,049,831</b> | <b>44,720,920</b>                 | <b>10,785,338</b>                  | <b>4,543,573</b>                   | <b>663,390</b>        | <b>10,121,948</b> | <b>10,785,338</b> | <b>663,390</b>         | <b>7,058,743</b> | <b>7,722,133</b> | <b>0</b>          | <b>3,063,205</b> | <b>3,063,205</b> |
| <b>Gas Underground Storage</b>                          |                   |                                   |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| 1 GD-AN   | 0                 |                                   | 0                                  |                                    |                       | 0                 | 0                 |                        | 0                | 0                |                   | 0                | 0                |
| <b>Total Gas Underground Storage</b>                    | <b>0</b>          |                                   | <b>0</b>                           |                                    |                       | <b>0</b>          | <b>0</b>          |                        | <b>0</b>         | <b>0</b>         |                   | <b>0</b>         | <b>0</b>         |
| <b>General Plant - 390200, 396200</b>                   |                   |                                   |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| 7,4 CD-AA   | 0                 | 0                                 | 0                                  | 0                                  |                       | 0                 | 0                 |                        | 0                | 0                |                   | 0                | 0                |
| 4 ED-AN   | 422,431           | 422,431                           |                                    |                                    |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| GD-OR   | 0                 |                                   |                                    | 0                                  |                       |                   |                   |                        |                  |                  |                   |                  |                  |
| <b>Total General Plant- 390200, 396200</b>              | <b>422,431</b>    | <b>422,431</b>                    | <b>0</b>                           | <b>0</b>                           |                       | <b>0</b>          | <b>0</b>          |                        | <b>0</b>         | <b>0</b>         |                   | <b>0</b>         | <b>0</b>         |
| <b>Total Amortization Expense</b>                       | <b>62,239,996</b> | <b>46,738,611</b>                 | <b>10,913,123</b>                  | <b>4,588,262</b>                   | <b>703,047</b>        | <b>10,210,076</b> | <b>10,913,123</b> | <b>688,252</b>         | <b>7,120,201</b> | <b>7,808,453</b> | <b>14,795</b>     | <b>3,089,875</b> | <b>3,104,670</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                 | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|--------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1 System Contract Demand       | 68.040%    | 31.960% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 4 Jurisdictional 4-Factor Rati | 69.737%    | 30.263% |
| 9 Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    |                                |            |         |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED DEPRECIATION</b> | <b>G-ADEP-12A</b> |
| For Twelve Months Ended December 31, 2023 |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis                             | System Total                         | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |                      |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****    |                      |                      |                      |
|---------------------------------------|--------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                       |                                      |                                   |                                    |                                    | Direct                | Allocated            | Total                | Direct                 | Allocated            | Total                | Direct               | Allocated            | Total                |                      |
| <b>Electric Production</b>            |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Steam (ED-AN)                        | (80,018,145)                      | (80,018,145)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Steam (ED-ID)                        | (97,898,609)                      | (97,898,609)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Steam (ED-WA)                        | (191,621,686)                     | (191,621,686)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Hydro (ED-AN)                        | (196,612,128)                     | (196,612,128)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | Other (ED-AN)                        | (174,907,430)                     | (174,907,430)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Electric Production</b>     | <b>(741,057,998)</b>              | <b>(741,057,998)</b>               |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Electric Transmission</b>          |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-AN                                | (250,603,903)                     | (250,603,903)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-ID                                | (10,736,114)                      | (10,736,114)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-WA                                | (16,982,089)                      | (16,982,089)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Electric Transmission</b>   | <b>(278,322,106)</b>              | <b>(278,322,106)</b>               |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Electric Distribution</b>          |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-AN                                | (536,927)                         | (536,927)                          |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-ID                                | (286,817,482)                     | (286,817,482)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-WA                                | (475,244,656)                     | (475,244,656)                      |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Electric Distribution</b>   | <b>(762,599,065)</b>              | <b>(762,599,065)</b>               |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| <b>Gas Underground Storage</b>        |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 1                                     | GD-AN                                | (19,589,102)                      | (19,589,102)                       |                                    |                       | (19,589,102)         | (19,589,102)         |                        | (13,328,425)         | (13,328,425)         |                      | (6,260,677)          | (6,260,677)          |                      |
|                                       | GD-OR                                | (1,707,846)                       |                                    | (1,707,846)                        |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Gas Underground Storage</b> | <b>(21,296,948)</b>               | <b>(19,589,102)</b>                | <b>(1,707,846)</b>                 |                       | <b>(19,589,102)</b>  | <b>(19,589,102)</b>  |                        | <b>(13,328,425)</b>  | <b>(13,328,425)</b>  |                      | <b>(6,260,677)</b>   | <b>(6,260,677)</b>   |                      |
| <b>Gas Distribution</b>               |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 6                                     | GD-AN                                | (2,052,219)                       | (2,052,219)                        |                                    |                       | (2,052,219)          | (2,052,219)          |                        | (1,377,819)          | (1,377,819)          |                      | (674,400)            | (674,400)            |                      |
|                                       | GD-ID                                | (104,826,355)                     | (104,826,355)                      |                                    | (104,826,355)         | (104,826,355)        |                      |                        |                      |                      | (104,826,355)        |                      | (104,826,355)        |                      |
|                                       | GD-WA                                | (194,622,742)                     | (194,622,742)                      |                                    | (194,622,742)         | (194,622,742)        | (194,622,742)        |                        |                      | (194,622,742)        |                      |                      |                      |                      |
|                                       | GD-OR                                | (145,031,095)                     |                                    | (145,031,095)                      |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total Gas Distribution</b>        | <b>(446,532,411)</b>              | <b>(301,501,316)</b>               | <b>(145,031,095)</b>               | <b>(299,449,097)</b>  | <b>(2,052,219)</b>   | <b>(301,501,316)</b> | <b>(194,622,742)</b>   | <b>(1,377,819)</b>   | <b>(196,000,561)</b> | <b>(104,826,355)</b> | <b>(674,400)</b>     | <b>(105,500,755)</b> |                      |
| <b>General Plant</b>                  |                                      |                                   |                                    |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-AN                                | (36,953,708)                      | (36,953,708)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-ID                                | (13,527,498)                      | (13,527,498)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | ED-WA                                | (26,998,395)                      | (26,998,395)                       |                                    |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
| 7,4                                   | CD-AA                                | (107,594,680)                     | (75,436,782)                       | (22,280,706)                       | (9,877,192)           | (22,280,706)         | (22,280,706)         |                        | (15,537,896)         | (15,537,896)         |                      | (6,742,810)          | (6,742,810)          |                      |
| 9,4                                   | CD-AN                                | (8,923,315)                       | (6,883,713)                        | (2,039,602)                        |                       | (2,039,602)          | (2,039,602)          |                        | (1,422,357)          | (1,422,357)          |                      | (617,245)            | (617,245)            |                      |
| 9                                     | CD-ID                                | (7,396,215)                       | (5,705,662)                        | (1,690,553)                        |                       | (1,690,553)          | (1,690,553)          |                        |                      |                      | (1,690,553)          |                      | (1,690,553)          |                      |
| 9                                     | CD-WA                                | (11,433,113)                      | (8,819,846)                        | (2,613,267)                        |                       | (2,613,267)          | (2,613,267)          | (2,613,267)            |                      | (2,613,267)          |                      |                      |                      |                      |
| 8,4                                   | GD-AA                                | (2,650,725)                       |                                    | (1,829,928)                        | (820,797)             | (1,829,928)          | (1,829,928)          |                        | (1,276,137)          | (1,276,137)          |                      | (553,791)            | (553,791)            |                      |
| 4                                     | GD-AN                                | (4,020,550)                       |                                    | (4,020,550)                        |                       | (4,020,550)          | (4,020,550)          |                        | (2,803,811)          | (2,803,811)          |                      | (1,216,739)          | (1,216,739)          |                      |
|                                       | GD-ID                                | (2,441,701)                       |                                    | (2,441,701)                        |                       | (2,441,701)          | (2,441,701)          |                        |                      |                      | (2,441,701)          |                      | (2,441,701)          |                      |
|                                       | GD-WA                                | (13,171,148)                      |                                    | (13,171,148)                       |                       | (13,171,148)         | (13,171,148)         | (13,171,148)           |                      | (13,171,148)         |                      |                      |                      |                      |
|                                       | GD-OR                                | (5,766,749)                       |                                    | (5,766,749)                        |                       |                      |                      |                        |                      |                      |                      |                      |                      |                      |
|                                       | <b>Total General Plant</b>           | <b>(240,877,797)</b>              | <b>(174,325,604)</b>               | <b>(50,087,455)</b>                | <b>(16,464,738)</b>   | <b>(19,916,669)</b>  | <b>(30,170,786)</b>  | <b>(50,087,455)</b>    | <b>(15,784,415)</b>  | <b>(21,040,201)</b>  | <b>(36,824,616)</b>  | <b>(4,132,254)</b>   | <b>(9,130,585)</b>   | <b>(13,262,839)</b>  |
| <b>Total Accumulated Depreciation</b> |                                      | <b>(2,490,686,325)</b>            | <b>(1,956,304,773)</b>             | <b>(371,177,873)</b>               | <b>(163,203,679)</b>  | <b>(319,365,766)</b> | <b>(51,812,107)</b>  | <b>(371,177,873)</b>   | <b>(210,407,157)</b> | <b>(35,746,445)</b>  | <b>(246,153,602)</b> | <b>(108,958,609)</b> | <b>(16,065,662)</b>  | <b>(125,024,271)</b> |

| <b>Allocation Ratios:</b> |                                |          |           |           |                       |                               |  |  |            |         |  |  |  |
|---------------------------|--------------------------------|----------|-----------|-----------|-----------------------|-------------------------------|--|--|------------|---------|--|--|--|
| <b>Service -</b>          |                                | Electric | Gas-North | Gas-South | <b>Jurisdiction -</b> |                               |  |  | Washington | Idaho   |  |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1                     | System Contract Demand        |  |  | 68.040%    | 31.960% |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 4                     | Jurisdictional 4-Factor Ratio |  |  | 69.737%    | 30.263% |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    | 6                     | Actual Therms Purchased       |  |  | 67.138%    | 32.862% |  |  |  |

|   |                   |
|---|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED AMORTIZATION</b> | <b>G-AAMT-12A</b> |
| For Twelve Months Ended December 31, 2023 |                   |
| Average of Monthly Averages Basis         |                   |

AVISTA UTILITIES

| Ref/Basis  | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** GAS-NORTH ***** |                    |                     | ***** WASHINGTON ***** |                    |                     | ***** IDAHO *****   |                  |                     |                     |
|--|--------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------|--------------------|---------------------|------------------------|--------------------|---------------------|---------------------|------------------|---------------------|---------------------|
|  |              |                                   |                                    |                                    | Direct                | Allocated          | Total               | Direct                 | Allocated          | Total               | Direct              | Allocated        | Total               |                     |
| <b>Production/Transmission</b>                         |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| Franchises (302000)                                    | ED-AN        | (16,110,954)                      | (16,110,954)                       |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| Misc Intangible Plt (303000)                           | ED-AN        | (2,950,397)                       | (2,950,397)                        |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total Production/Transmission</b>                   |              | <b>(19,061,351)</b>               | <b>(19,061,351)</b>                |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Distribution</b>                                    |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| Franchises (302000)                                    | ED-WA        | (448,293)                         | (448,293)                          |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| Misc Intangible Plt (303000)                           | ED-WA        | (69,071)                          | (69,071)                           |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total Distribution</b>                              |              | <b>(517,364)</b>                  | <b>(517,364)</b>                   |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>General Plant - 303000</b>                          |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 7,4  | CD-AA        | (5,243,205)                       | (3,676,116)                        | (1,085,763)                        | (481,326)             |                    | (1,085,763)         | (1,085,763)            |                    | (757,179)           | (757,179)           |                  | (328,584)           | (328,584)           |
| 9,4  | CD-AN        | (150,278)                         | (115,929)                          | (34,349)                           |                       |                    | (34,349)            | (34,349)               |                    | (23,954)            | (23,954)            |                  | (10,395)            | (10,395)            |
|  | GD-ID        | (167,446)                         |                                    | (167,446)                          |                       | (167,446)          |                     | (167,446)              |                    |                     |                     | (167,446)        |                     | (167,446)           |
|  | GD-WA        | (328,032)                         |                                    | (328,032)                          |                       | (328,032)          |                     | (328,032)              | (328,032)          |                     | (328,032)           |                  |                     |                     |
|  | GD-OR        | (132,304)                         |                                    |                                    | (132,304)             |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total General Plant - 303000</b>                    |              | <b>(6,021,265)</b>                | <b>(3,792,045)</b>                 | <b>(1,615,590)</b>                 | <b>(613,630)</b>      | <b>(495,478)</b>   | <b>(1,120,112)</b>  | <b>(1,615,590)</b>     | <b>(328,032)</b>   | <b>(781,133)</b>    | <b>(1,109,165)</b>  | <b>(167,446)</b> | <b>(338,979)</b>    | <b>(506,425)</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>      |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 7,4  | CD-AA        | (155,652,229)                     | (109,130,890)                      | (32,232,464)                       | (14,288,875)          |                    | (32,232,464)        | (32,232,464)           |                    | (22,477,953)        | (22,477,953)        |                  | (9,754,511)         | (9,754,511)         |
| 9,4  | CD-AN        | (453,192)                         | (349,606)                          | (103,586)                          |                       |                    | (103,586)           | (103,586)              |                    | (72,238)            | (72,238)            |                  | (31,348)            | (31,348)            |
| 9  | CD-ID        | 0                                 | 0                                  | 0                                  |                       | 0                  | 0                   | 0                      |                    | 0                   | 0                   | 0                | 0                   | 0                   |
| 9  | CD-WA        | (15,434,115)                      | (11,906,339)                       | (3,527,776)                        |                       | (3,527,776)        |                     | (3,527,776)            | (3,527,776)        |                     | (3,527,776)         |                  | 0                   | 0                   |
|  | ED-AN        | (13,991,207)                      | (13,991,207)                       |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
|  | ED-ID        | 0                                 | 0                                  |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
|  | ED-WA        | (2,686,446)                       | (2,686,446)                        |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 8,4  | GD-AA        | (281,427)                         |                                    | (194,283)                          | (87,144)              |                    | (200,738)           | (200,738)              |                    | (139,989)           | (139,989)           |                  | (60,749)            | (60,749)            |
| 4  | GD-AN        | 0                                 |                                    | 0                                  |                       |                    | 0                   | 0                      |                    | 0                   | 0                   |                  | 0                   | 0                   |
|  | GD-OR        | (48,039)                          |                                    |                                    | (48,039)              |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total Miscellaneous IT Intangible Plant - 3031X</b> |              | <b>(188,546,655)</b>              | <b>(138,064,488)</b>               | <b>(36,058,109)</b>                | <b>(14,424,058)</b>   | <b>(3,527,776)</b> | <b>(32,536,788)</b> | <b>(36,064,564)</b>    | <b>(3,527,776)</b> | <b>(22,690,180)</b> | <b>(26,217,956)</b> | <b>0</b>         | <b>(9,846,608)</b>  | <b>(9,846,608)</b>  |
| <b>Gas Underground Storage</b>                         |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 1  | GD-AN        | 0                                 |                                    | 0                                  |                       |                    | 0                   | 0                      |                    | 0                   | 0                   |                  | 0                   | 0                   |
| <b>Total Gas Underground Storage</b>                   |              | <b>0</b>                          |                                    | <b>0</b>                           |                       |                    | <b>0</b>            | <b>0</b>               |                    | <b>0</b>            | <b>0</b>            |                  | <b>0</b>            | <b>0</b>            |
| <b>General Plant - 390200, 396200</b>                  |              |                                   |                                    |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| 7,4  | CD-AA        | 0                                 | 0                                  | 0                                  | 0                     |                    | 0                   | 0                      |                    | 0                   | 0                   |                  | 0                   | 0                   |
| 9  | CD-ID        | 0                                 | 0                                  | 0                                  |                       | 0                  | 0                   | 0                      |                    | 0                   | 0                   | 0                | 0                   | 0                   |
| 9  | CD-WA        | 0                                 | 0                                  | 0                                  |                       | 0                  | 0                   | 0                      | 0                  | 0                   | 0                   |                  | 0                   | 0                   |
| 4  | ED-AN        | (1,371,022)                       | (1,371,022)                        |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
|  | ED-WA        | 0                                 | 0                                  |                                    |                       |                    |                     |                        |                    |                     |                     |                  |                     |                     |
|  | GD-WA        | 0                                 |                                    | 0                                  |                       | 0                  | 0                   | 0                      | 0                  | 0                   | 0                   |                  | 0                   | 0                   |
|  | GD-OR        | 0                                 |                                    |                                    | 0                     |                    |                     |                        |                    |                     |                     |                  |                     |                     |
| <b>Total General Plant - 390200, 396200</b>            |              | <b>(1,371,022)</b>                | <b>(1,371,022)</b>                 | <b>0</b>                           | <b>0</b>              | <b>0</b>           | <b>0</b>            | <b>0</b>               | <b>0</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>         | <b>0</b>            | <b>0</b>            |
| <b>Total Accumulated Amortization</b>                  |              | <b>(215,517,657)</b>              | <b>(162,806,270)</b>               | <b>(37,673,699)</b>                | <b>(15,037,688)</b>   | <b>(4,023,254)</b> | <b>(33,656,900)</b> | <b>(37,680,154)</b>    | <b>(3,855,808)</b> | <b>(23,471,313)</b> | <b>(27,327,121)</b> | <b>(167,446)</b> | <b>(10,185,587)</b> | <b>(10,353,033)</b> |

|                           |                                |          |           |           |                       |                               |  |            |         |  |  |  |  |
|---------------------------|--------------------------------|----------|-----------|-----------|-----------------------|-------------------------------|--|------------|---------|--|--|--|--|
| <b>Allocation Ratios:</b> |                                |          |           |           |                       |                               |  |            |         |  |  |  |  |
| <b>Service -</b>          |                                | Electric | Gas-North | Gas-South | <b>Jurisdiction -</b> |                               |  | Washington | Idaho   |  |  |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1                     | System Contract Demand        |  | 68.040%    | 31.960% |  |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 4                     | Jurisdictional 4-Factor Ratio |  | 69.737%    | 30.263% |  |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    |                       |                               |  |            |         |  |  |  |  |



|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON GENERAL PLANT</b>               | <b>C-GPL-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES  
Gas-North Copy

| Ref/Basis | Account Description                 | Total              | ***** ELECTRIC ***** |                   |                    |                    | ***** GAS NORTH ***** |                  |                   |                   | ***** OREGON GAS ***** |                   |                   |
|-----------|-------------------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|-------------------|------------------------|-------------------|-------------------|
|           |                                     |                    | Direct-WA            | Direct-ID         | Allocated          | Total              | Direct-WA             | Direct-ID        | Allocated         | Total             | Direct-OR              | Allocated         | Total             |
|           | 389XXX Land & Land Rights           |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 1,019,609          | 122,220              | 362,279           | 535,110            | 1,019,609          | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 3,071,017          | 0                    | 0                 | 0                  | 0                  | 3,071,017             | 0                | 0                 | 3,071,017         | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 845,517            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 845,517                | 0                 | 845,517           |
| 8         | GD-AA                               | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 7         | CD-AA                               | 12,036,785         | 0                    | 0                 | 8,439,231          | 8,439,231          | 0                     | 0                | 2,492,577         | 2,492,577         | 0                      | 1,104,977         | 1,104,977         |
| 9         | CD-WA / ID / AN                     | 2,327,218          | 678,639              | 337,288           | 779,360            | 1,795,287          | 201,076               | 99,936           | 230,919           | 531,931           | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>19,300,146</b>  | <b>800,859</b>       | <b>699,567</b>    | <b>9,753,701</b>   | <b>11,254,127</b>  | <b>3,272,093</b>      | <b>99,936</b>    | <b>2,723,496</b>  | <b>6,095,525</b>  | <b>845,517</b>         | <b>1,104,977</b>  | <b>1,950,494</b>  |
|           | 390XXX Structures & Improvements    |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 20,764,118         | 8,497,101            | 3,135,834         | 9,131,183          | 20,764,118         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 25,050,600         | 0                    | 0                 | 0                  | 0                  | 25,050,600            | 0                | 0                 | 25,050,600        | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 4,311,367          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 4,311,367              | 0                 | 4,311,367         |
| 8         | GD-AA                               | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 7         | CD-AA                               | 131,329,748        | 0                    | 0                 | 92,077,913         | 92,077,913         | 0                     | 0                | 27,195,764        | 27,195,764        | 0                      | 12,056,071        | 12,056,071        |
| 9         | CD-WA / ID / AN                     | 31,444,182         | 9,431,221            | 6,280,392         | 8,545,372          | 24,256,985         | 2,794,413             | 1,860,842        | 2,531,942         | 7,187,197         | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>212,900,015</b> | <b>17,928,322</b>    | <b>9,416,226</b>  | <b>109,754,468</b> | <b>137,099,016</b> | <b>27,845,013</b>     | <b>1,860,842</b> | <b>29,727,706</b> | <b>59,433,561</b> | <b>4,311,367</b>       | <b>12,056,071</b> | <b>16,367,438</b> |
|           | 391XXX Office Furniture & Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 3,723,924          | 1,356,875            | 7,798             | 2,359,251          | 3,723,924          | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 233,123            | 0                    | 0                 | 0                  | 0                  | 233,123               | 0                | 0                 | 233,123           | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 12,109             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 12,109                 | 0                 | 12,109            |
| 8         | GD-AA                               | 170,667            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 117,820           | 117,820           | 0                      | 52,847            | 52,847            |
| 7         | CD-AA                               | 71,560,392         | 0                    | 0                 | 50,172,422         | 50,172,422         | 0                     | 0                | 14,818,726        | 14,818,726        | 0                      | 6,569,244         | 6,569,244         |
| 9         | CD-WA / ID / AN                     | 4,486,721          | 3,216,574            | 7,622             | 236,996            | 3,461,192          | 953,051               | 2,258            | 70,220            | 1,025,529         | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>80,186,936</b>  | <b>4,573,449</b>     | <b>15,420</b>     | <b>52,768,669</b>  | <b>57,357,538</b>  | <b>1,186,174</b>      | <b>2,258</b>     | <b>15,006,766</b> | <b>16,195,198</b> | <b>12,109</b>          | <b>6,622,091</b>  | <b>6,634,200</b>  |
|           | 392XXX Transportation Equipment     |                    |                      |                   |                    |                    |                       |                  |                   |                   |                        |                   |                   |
| 99        | ED-WA / ID / AN                     | 61,755,283         | 26,074,067           | 12,261,971        | 23,419,245         | 61,755,283         | 0                     | 0                | 0                 | 0                 | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                     | 16,315,342         | 0                    | 0                 | 0                  | 0                  | 9,941,741             | 3,437,969        | 2,935,632         | 16,315,342        | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                          | 4,819,950          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                 | 4,819,950              | 0                 | 4,819,950         |
| 8         | GD-AA                               | 97,187             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 67,093            | 67,093            | 0                      | 30,094            | 30,094            |
| 7         | CD-AA                               | 7,566,733          | 0                    | 0                 | 5,305,188          | 5,305,188          | 0                     | 0                | 1,566,919         | 1,566,919         | 0                      | 694,626           | 694,626           |
| 9         | CD-WA / ID / AN                     | 7,289,000          | 1,561,713            | 804,904           | 3,256,336          | 5,622,953          | 462,726               | 238,488          | 964,833           | 1,666,047         | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                | <b>97,843,495</b>  | <b>27,635,780</b>    | <b>13,066,875</b> | <b>31,980,769</b>  | <b>72,683,424</b>  | <b>10,404,467</b>     | <b>3,676,457</b> | <b>5,534,477</b>  | <b>19,615,401</b> | <b>4,819,950</b>       | <b>724,720</b>    | <b>5,544,670</b>  |

|   |            |
|---|------------|
| RESULTS OF OPERATIONS                     | Report ID: |
| COMMON GENERAL PLANT                      | C-GPL-12A  |
| For Twelve Months Ended December 31, 2023 |            |
| Average of Monthly Averages Basis         |            |

AVISTA UTILITIES  
Gas-North Copy

| Ref/Basis | Account Description                    | Total      | ***** ELECTRIC ***** |           |            |            | ***** GAS NORTH ***** |           |           |            | ***** OREGON GAS ***** |           |           |
|-----------|--|------------|----------------------|-----------|------------|------------|-----------------------|-----------|-----------|------------|------------------------|-----------|-----------|
|           |  |            | Direct-WA            | Direct-ID | Allocated  | Total      | Direct-WA             | Direct-ID | Allocated | Total      | Direct-OR              | Allocated | Total     |
|           | 393000 Stores Equipment                |            |                      |           |            |            |                       |           |           |            |                        |           |           |
| 99        | ED-WA / ID / AN                        | 472,783    | 58,866               | 0         | 413,917    | 472,783    | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 99        | GD-WA / ID / AN                        | 222,353    | 0                    | 0         | 0          | 0          | 222,353               | 0         | 0         | 222,353    | 0                      | 0         | 0         |
| 99        | GD-OR / AS                             | 20,792     | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 20,792                 | 0         | 20,792    |
| 8         | GD-AA                                  | 0          | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 7         | CD-AA                                  | 12,523     | 0                    | 0         | 8,780      | 8,780      | 0                     | 0         | 2,593     | 2,593      | 0                      | 1,150     | 1,150     |
| 9         | CD-WA / ID / AN                        | 5,793,438  | 496,583              | 186,345   | 3,786,304  | 4,469,232  | 147,134               | 55,213    | 1,121,859 | 1,324,206  | 0                      | 0         | 0         |
|           | TOTAL ACCOUNT                          | 6,521,889  | 555,449              | 186,345   | 4,209,001  | 4,950,795  | 369,487               | 55,213    | 1,124,452 | 1,549,152  | 20,792                 | 1,150     | 21,942    |
|           | 394000 Tools, Shop, & Garage Equipment |            |                      |           |            |            |                       |           |           |            |                        |           |           |
| 99        | ED-WA / ID / AN                        | 8,487,717  | 1,516,054            | 487,047   | 6,484,616  | 8,487,717  | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 99        | GD-WA / ID / AN                        | 3,597,784  | 0                    | 0         | 0          | 0          | 2,689,325             | 468,660   | 439,799   | 3,597,784  | 0                      | 0         | 0         |
| 99        | GD-OR / AS                             | 1,104,342  | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 1,104,342              | 0         | 1,104,342 |
| 8         | GD-AA                                  | 5,788,784  | 0                    | 0         | 0          | 0          | 0                     | 0         | 3,996,287 | 3,996,287  | 0                      | 1,792,497 | 1,792,497 |
| 7         | CD-AA                                  | 15,839,528 | 0                    | 0         | 11,105,410 | 11,105,410 | 0                     | 0         | 3,280,049 | 3,280,049  | 0                      | 1,454,069 | 1,454,069 |
| 9         | CD-WA / ID / AN                        | 2,015,295  | 20,515               | 747,993   | 786,150    | 1,554,658  | 6,079                 | 221,626   | 232,932   | 460,637    | 0                      | 0         | 0         |
|           | TOTAL ACCOUNT                          | 36,833,450 | 1,536,569            | 1,235,040 | 18,376,176 | 21,147,785 | 2,695,404             | 690,286   | 7,949,067 | 11,334,757 | 1,104,342              | 3,246,566 | 4,350,908 |
|           | 394100 Electric Charging Stations      |            |                      |           |            |            |                       |           |           |            |                        |           |           |
| 99        | ED-WA / ID / AN                        | 116,787    | 0                    | 0         | 116,787    | 116,787    | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 99        | GD-WA / ID / AN                        | 0          | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 99        | GD-OR / AS                             | 0          | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 8         | GD-AA                                  | 0          | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 7         | CD-AA                                  | 0          | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 9         | CD-WA / ID / AN                        | 0          | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
|           | TOTAL ACCOUNT                          | 116,787    | 0                    | 0         | 116,787    | 116,787    | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
|           | 395000 Laboratory Equipment            |            |                      |           |            |            |                       |           |           |            |                        |           |           |
| 99        | ED-WA / ID / AN                        | 3,250,662  | 397,673              | 15,791    | 2,837,198  | 3,250,662  | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
| 99        | GD-WA / ID / AN                        | 203,039    | 0                    | 0         | 0          | 0          | 108,122               | 0         | 94,917    | 203,039    | 0                      | 0         | 0         |
| 99        | GD-OR / AS                             | 18,586     | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 18,586                 | 0         | 18,586    |
| 8         | GD-AA                                  | 232,523    | 0                    | 0         | 0          | 0          | 0                     | 0         | 160,522   | 160,522    | 0                      | 72,001    | 72,001    |
| 7         | CD-AA                                  | 1,332,110  | 0                    | 0         | 933,969    | 933,969    | 0                     | 0         | 275,853   | 275,853    | 0                      | 122,288   | 122,288   |
| 9         | CD-WA / ID / AN                        | 0          | 0                    | 0         | 0          | 0          | 0                     | 0         | 0         | 0          | 0                      | 0         | 0         |
|           | TOTAL ACCOUNT                          | 5,036,920  | 397,673              | 15,791    | 3,771,167  | 4,184,631  | 108,122               | 0         | 531,292   | 639,414    | 18,586                 | 194,289   | 212,875   |



|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON GENERAL PLANT</b>               | <b>C-GPL-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES  
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| Ref/Basis | Account Description                    | Total              | ***** ELECTRIC ***** |                   |                    |                    | ***** GAS NORTH ***** |                  |                   |                    | ***** OREGON GAS ***** |                   |                   |
|-----------|--|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|--------------------|------------------------|-------------------|-------------------|
|           |  |                    | Direct-WA            | Direct-ID         | Allocated          | Total              | Direct-WA             | Direct-ID        | Allocated         | Total              | Direct-OR              | Allocated         | Total             |
|           | <b>396XXX Power Operated Equipment</b> |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |
| 99        | ED-WA / ID / AN                        | 26,597,214         | 12,802,155           | 7,816,504         | 5,978,555          | 26,597,214         | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                        | 4,231,811          | 0                    | 0                 | 0                  | 0                  | 2,604,338             | 806,884          | 820,589           | 4,231,811          | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                             | 43,834             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 43,834                 | 0                 | 43,834            |
| 8         | GD-AA                                  | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 7         | CD-AA                                  | 528,478            | 0                    | 0                 | 370,527            | 370,527            | 0                     | 0                | 109,437           | 109,437            | 0                      | 48,514            | 48,514            |
| 9         | CD-WA / ID / AN                        | 1,394,512          | 250,008              | 337,906           | 487,854            | 1,075,768          | 74,076                | 100,120          | 144,548           | 318,744            | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                   | <b>32,795,849</b>  | <b>13,052,163</b>    | <b>8,154,410</b>  | <b>6,836,936</b>   | <b>28,043,509</b>  | <b>2,678,414</b>      | <b>907,004</b>   | <b>1,074,574</b>  | <b>4,659,992</b>   | <b>43,834</b>          | <b>48,514</b>     | <b>92,348</b>     |
|           | <b>397XXX Communication Equipment</b>  |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |
| 99        | ED-WA / ID / AN                        | 43,851,839         | 12,968,071           | 6,529,357         | 24,354,411         | 43,851,839         | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                        | 891,655            | 0                    | 0                 | 0                  | 0                  | 597,694               | 287,839          | 6,122             | 891,655            | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                             | 745,809            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 745,809                | 0                 | 745,809           |
| 8         | GD-AA                                  | 243,298            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 167,961           | 167,961            | 0                      | 75,337            | 75,337            |
| 7         | CD-AA                                  | 100,766,729        | 0                    | 0                 | 70,649,569         | 70,649,569         | 0                     | 0                | 20,866,774        | 20,866,774         | 0                      | 9,250,386         | 9,250,386         |
| 9         | CD-WA / ID / AN                        | 20,157,848         | 10,311,803           | 2,753,518         | 2,485,048          | 15,550,369         | 3,055,324             | 815,851          | 736,304           | 4,607,479          | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                   | <b>166,657,178</b> | <b>23,279,874</b>    | <b>9,282,875</b>  | <b>97,489,028</b>  | <b>130,051,777</b> | <b>3,653,018</b>      | <b>1,103,690</b> | <b>21,777,161</b> | <b>26,533,869</b>  | <b>745,809</b>         | <b>9,325,723</b>  | <b>10,071,532</b> |
|           | <b>398000 Miscellaneous Equipment</b>  |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |
| 99        | ED-WA / ID / AN                        | 289,072            | 0                    | 6,846             | 282,226            | 289,072            | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                        | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                             | 9,092              | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 9,092                  | 0                 | 9,092             |
| 8         | GD-AA                                  | 889                | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 614               | 614                | 0                      | 275               | 275               |
| 7         | CD-AA                                  | 851,934            | 0                    | 0                 | 597,308            | 597,308            | 0                     | 0                | 176,418           | 176,418            | 0                      | 78,208            | 78,208            |
| 9         | CD-WA / ID / AN                        | 16,127             | 0                    | 5,712             | 6,728              | 12,440             | 0                     | 1,693            | 1,994             | 3,687              | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>                   | <b>1,167,114</b>   | <b>0</b>             | <b>12,558</b>     | <b>886,262</b>     | <b>898,820</b>     | <b>0</b>              | <b>1,693</b>     | <b>179,026</b>    | <b>180,719</b>     | <b>9,092</b>           | <b>78,483</b>     | <b>87,575</b>     |
|           | <b>TOTAL GENERAL PLANT</b>             | <b>659,359,779</b> | <b>89,760,138</b>    | <b>42,085,107</b> | <b>335,942,964</b> | <b>467,788,209</b> | <b>52,212,192</b>     | <b>8,397,379</b> | <b>85,628,017</b> | <b>146,237,588</b> | <b>11,931,398</b>      | <b>33,402,584</b> | <b>45,333,982</b> |

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended December 31, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES  
 Gas-North Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

| Ref/Basis | Account | Description                                     | Total              | Direct-WA        | Direct-ID | Allocated          | Total              | Direct-WA        | Direct-ID      | Allocated         | Total             | Direct-OR      | Allocated         | Total             |
|-----------|---------|---|--------------------|------------------|-----------|--------------------|--------------------|------------------|----------------|-------------------|-------------------|----------------|-------------------|-------------------|
|           | 303000  | Intangible Plant                                |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 12,130,423         | 319,716          | 0         | 11,810,707         | 12,130,423         | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 1,794,111          | 0                | 0         | 0                  | 0                  | 1,022,594        | 771,517        | 0                 | 1,794,111         | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 425,951            | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 425,951        | 0                 | 425,951           |
| 8         |         | GD-AA   | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |         | CD-AA   | 6,222,493          | 0                | 0         | 4,362,714          | 4,362,714          | 0                | 0              | 1,288,554         | 1,288,554         | 0              | 571,225           | 571,225           |
| 9         |         | CD-WA / ID / AN                                 | 194,058            | 0                | 0         | 149,702            | 149,702            | 0                | 0              | 44,356            | 44,356            | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>20,767,036</b>  | <b>319,716</b>   | <b>0</b>  | <b>16,323,123</b>  | <b>16,642,839</b>  | <b>1,022,594</b> | <b>771,517</b> | <b>1,332,910</b>  | <b>3,127,021</b>  | <b>425,951</b> | <b>571,225</b>    | <b>997,176</b>    |
|           | 303100  | Misc Intangible Plant--Mainframe Software       |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 27,657,426         | 4,420,069        | 0         | 23,237,357         | 27,657,426         | 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                                      | 337,781            | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 337,781        | 0                 | 337,781           |
| 8         |         | GD-AA   | 420,398            | 0                | 0         | 0                  | 0                  | 0                | 0              | 290,222           | 290,222           | 0              | 130,176           | 130,176           |
| 7         |         | CD-AA   | 120,450,325        | 0                | 0         | 84,450,132         | 84,450,132         | 0                | 0              | 24,942,853        | 24,942,853        | 0              | 11,057,340        | 11,057,340        |
| 9         |         | CD-WA / ID / AN                                 | 1,044,613          | 343,149          | 0         | 462,697            | 805,846            | 101,673          | 0              | 137,094           | 238,767           | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>149,910,543</b> | <b>4,763,218</b> | <b>0</b>  | <b>108,150,186</b> | <b>112,913,404</b> | <b>101,673</b>   | <b>0</b>       | <b>25,370,169</b> | <b>25,471,842</b> | <b>337,781</b> | <b>11,187,516</b> | <b>11,525,297</b> |
|           | 30310X  | Misc Intangible Plant--Term On-Premise Software |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 4,173,727          | 0                | 0         | 4,173,727          | 4,173,727          | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |         | GD-AA   | 315,312            | 0                | 0         | 0                  | 0                  | 0                | 0              | 217,676           | 217,676           | 0              | 97,636            | 97,636            |
| 7         |         | CD-AA   | 27,157,866         | 0                | 0         | 19,040,923         | 19,040,923         | 0                | 0              | 5,623,851         | 5,623,851         | 0              | 2,493,092         | 2,493,092         |
| 9         |         | CD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>31,646,905</b>  | <b>0</b>         | <b>0</b>  | <b>23,214,650</b>  | <b>23,214,650</b>  | <b>0</b>         | <b>0</b>       | <b>5,841,527</b>  | <b>5,841,527</b>  | <b>0</b>       | <b>2,590,728</b>  | <b>2,590,728</b>  |
|           | 303110  | Misc Intangible Plant--PC Software              |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 7,813,329          | 0                | 0         | 7,813,329          | 7,813,329          | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |         | GD-AA   | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |         | CD-AA   | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |         | CD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>7,813,329</b>   | <b>0</b>         | <b>0</b>  | <b>7,813,329</b>   | <b>7,813,329</b>   | <b>0</b>         | <b>0</b>       | <b>0</b>          | <b>0</b>          | <b>0</b>       | <b>0</b>          | <b>0</b>          |
|           | 303115  | Misc Intangible Plant--PC Software              |                    |                  |           |                    |                    |                  |                |                   |                   |                |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 8         |         | GD-AA   | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
| 7         |         | CD-AA   | 98,160,456         | 0                | 0         | 68,822,259         | 68,822,259         | 0                | 0              | 20,327,067        | 20,327,067        | 0              | 9,011,130         | 9,011,130         |
| 8         |         | CD-WA / ID / AN                                 | 0                  | 0                | 0         | 0                  | 0                  | 0                | 0              | 0                 | 0                 | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>98,160,456</b>  | <b>0</b>         | <b>0</b>  | <b>68,822,259</b>  | <b>68,822,259</b>  | <b>0</b>         | <b>0</b>       | <b>20,327,067</b> | <b>20,327,067</b> | <b>0</b>       | <b>9,011,130</b>  | <b>9,011,130</b>  |

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended December 31, 2023  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES  
 Gas-North Copy

| Ref/Basis | Account | Description                               | Total              | ***** ELECTRIC ***** |           |                    | ***** GAS NORTH ***** |                  |                |                   | ***** OREGON GAS***** |                |                   |                   |
|-----------|---------|---|--------------------|----------------------|-----------|--------------------|-----------------------|------------------|----------------|-------------------|-----------------------|----------------|-------------------|-------------------|
|           |         |   |                    | Direct-WA            | Direct-ID | Allocated          | Total                 | Direct-WA        | Direct-ID      | Allocated         | Total                 | Direct-OR      | Allocated         | Total             |
|           | 303120  | Misc Intangible Plant--Software 12.5 YR   |                    |                      |           |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |         | GD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |         | GD-OR / AS                                | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 8         |         | GD-AA                                     | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 7         |         | CD-AA                                     | 29,192,891         | 0                    | 0         | 20,467,720         | 20,467,720            | 0                | 0              | 6,045,264         | 6,045,264             | 0              | 2,679,907         | 2,679,907         |
| 8         |         | CD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>29,192,891</b>  | <b>0</b>             | <b>0</b>  | <b>20,467,720</b>  | <b>20,467,720</b>     | <b>0</b>         | <b>0</b>       | <b>6,045,264</b>  | <b>6,045,264</b>      | <b>0</b>       | <b>2,679,907</b>  | <b>2,679,907</b>  |
|           | 303121  | Misc Intangible Plant--AMI Software       |                    |                      |           |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 1,779,527          | 1,779,527            | 0         | 0                  | 1,779,527             | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |         | GD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 99        |         | GD-OR / AS                                | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 8         |         | GD-AA                                     | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
| 7         |         | CD-AA                                     | 83,246             | 0                    | 0         | 58,365             | 58,365                | 0                | 0              | 17,239            | 17,239                | 0              | 7,642             | 7,642             |
| 9         |         | CD-WA / ID / AN                           | 16,729,215         | 12,905,418           | 0         | 0                  | 12,905,418            | 3,823,797        | 0              | 0                 | 3,823,797             | 0              | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>18,591,988</b>  | <b>14,684,945</b>    | <b>0</b>  | <b>58,365</b>      | <b>14,743,310</b>     | <b>3,823,797</b> | <b>0</b>       | <b>17,239</b>     | <b>3,841,036</b>      | <b>0</b>       | <b>7,642</b>      | <b>7,642</b>      |
|           | 30313X  | Misc Intangible Plant--Term SAAS Software |                    |                      |           |                    |                       |                  |                |                   |                       |                |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 361,905            | 0                    | 0         | 361,905            | 361,905               | 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                                     | 16,972,483         | 0                    | 0         | 11,899,747         | 11,899,747            | 0                | 0              | 3,514,662         | 3,514,662             | 0              | 1,558,074         | 1,558,074         |
| 9         |         | CD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                     | 0                | 0              | 0                 | 0                     | 0              | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>17,334,388</b>  | <b>0</b>             | <b>0</b>  | <b>12,261,652</b>  | <b>12,261,652</b>     | <b>0</b>         | <b>0</b>       | <b>3,514,662</b>  | <b>3,514,662</b>      | <b>0</b>       | <b>1,558,074</b>  | <b>1,558,074</b>  |
|           |         | <b>TOTAL</b>                              | <b>373,417,536</b> | <b>19,767,879</b>    | <b>0</b>  | <b>257,111,284</b> | <b>276,879,163</b>    | <b>4,948,064</b> | <b>771,517</b> | <b>62,448,838</b> | <b>68,168,419</b>     | <b>763,732</b> | <b>27,606,222</b> | <b>28,369,954</b> |

ALLOCATION RATIOS:

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

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>C-DTX-12A</b> |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>   |                                |
| For Twelve Months Ended December 31, 2023<br>Average of Monthly Averages Basis |                                |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis                             | Account Description    | Total               | Electric            | Gas North           | Oregon Gas         |
|---------------------------------------|------------------------|---------------------|---------------------|---------------------|--------------------|
| ADFIT - Common Plant (For Report APL) |                        |                     |                     |                     |                    |
| 7                                     | 282900 CD-AA           | (69,916,593)        | (49,019,922)        | (14,478,328)        | (6,418,343)        |
| 8                                     | 282900 GD-AA           | 0                   | 0                   | 0                   | 0                  |
| 9                                     | 282900 CD-WA / ID / AN | (829,329)           | (639,769)           | (189,560)           | 0                  |
| 7                                     | 282919 CD-AA           | (6,403,259)         | (4,489,453)         | (1,325,987)         | (587,819)          |
| 7                                     | 283750 CD-AA           | (5,543)             | (3,886)             | (1,148)             | (509)              |
|                                       | Total                  | <u>(77,154,724)</u> | <u>(54,153,030)</u> | <u>(15,995,023)</u> | <u>(7,006,671)</u> |

ALLOCATION RATIOS:

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

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                     | Report ID:       |
| <b>COMMON WORKING CAPITAL</b>             | <b>C-WKC-12A</b> |
| For Twelve Months Ended December 31, 2023 |                  |
| Average of Monthly Averages Basis         |                  |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis    | Account Description                               | ***** SYSTEM ***** |                   |                  |                    | ***** ELECTRIC ***** |                   | ***** GAS NORTH ***** |                  | *GAS SOUTH*      |
|--------------|---|--------------------|-------------------|------------------|--------------------|----------------------|-------------------|-----------------------|------------------|------------------|
|              |   | Washington         | Idaho             | Oregon           | Total              | Washington           | Idaho             | Washington            | Idaho            | Oregon           |
| 1            | 151120 Fuel Stock Coal-Colstrip                   | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                     | 0                | 0                |
| 1            | 151210 Fuel Stock Hog Ffuel-KFGS                  | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                     | 0                | 0                |
| 7/4          | 154100 Plant Materials & Oper Supplies            | 0                  | 0                 | 6,570,738        | 6,570,738          | 0                    | 0                 | 0                     | 0                | 6,570,738        |
| 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                 | 733              | 733                | 0                    | 0                 | 0                     | 0                | 733              |
| 7/4          | 154550 Supply Chain Average Cost Variance         | 0                  | 0                 | (98)             | (98)               | 0                    | 0                 | 0                     | 0                | (98)             |
| 7/4          | 154560 Supply Chain Invoice Price Variance        | 0                  | 0                 | 85               | 85                 | 0                    | 0                 | 0                     | 0                | 85               |
| 99           | 163998 Common Working Capital                     | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                     | 0                | 0                |
| 99           | 163999 Investor-Supplied Working Capital          | 122,700,675        | 56,586,854        | 0                | 179,287,529        | 102,359,005          | 47,937,697        | 20,341,670            | 8,649,157        | 0                |
| <b>TOTAL</b> |   | <b>122,700,675</b> | <b>56,586,854</b> | <b>6,571,458</b> | <b>185,858,987</b> | <b>102,359,005</b>   | <b>47,937,697</b> | <b>20,341,670</b>     | <b>8,649,157</b> | <b>6,571,458</b> |

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