

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>E-ROR-12E</b> |
| <b>ELECTRIC RATE OF RETURN</b>                                |                                |
| For Twelve Months Ended June 30, 2024<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account Description                  | System        | Washington    | Idaho         |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS     | Electric Net Operating Income (Loss) | 223,987,844   | 150,219,941   | 73,767,903    |
|           | Adjustments                          |               |               |               |
|           | Adjusted Net Operating Income (Loss) | 223,987,844   | 150,219,941   | 73,767,903    |
| E-APL     | Electric Net Rate Base               | 3,366,137,070 | 2,259,292,971 | 1,106,844,099 |
|           | <b>RATE OF RETURN</b>                | <b>6.654%</b> | <b>6.649%</b> | <b>6.665%</b> |

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

|   |                         |
|---|-------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br>E-ALL-12E |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b><br>For Twelve Months Ended June 30, 2024<br>Ending Balance Basis |                         |

AVISTA UTILITIES

| Basis | Ref   | Description                                      | Based on Data from:        | System                 | Washington            | Idaho                 |
|-------|-------|--|----------------------------|------------------------|-----------------------|-----------------------|
| 1     | Input | Production/Transmission Ratio                    | 01-01-2023 thru 12-31-2023 | 100.000%               | 64.480%               | 35.520%               |
| 2     | Input | Number of Customers<br>Percent                   | 6-01-2024 thru 06-30-2024  | 416,711<br>100.000%    | 270,831<br>64.993%    | 145,880<br>35.007%    |
| 3     | E-OPS | Direct Distribution Operating Expense<br>Percent | 07-01-2023 thru 06-30-2024 | 45,298,748<br>100.000% | 31,323,416<br>69.149% | 13,975,332<br>30.851% |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2023 thru 12-31-2023 |                        |                       |                       |
|       |       | Direct O & M Accts 500 - 598                     |                            | 45,392,946             | 30,552,284            | 14,840,662            |
|       |       | Direct O & M Accts 901 - 935                     |                            | 12,172,804             | 9,166,506             | 3,006,298             |
|       |       | Total  |                            | 57,565,750             | 39,718,790            | 17,846,960            |
|       |       | Percentage                                       |                            | 100.000%               | 68.997%               | 31.003%               |
|       |       | Direct Labor Accts 500 - 598                     |                            | 12,305,000             | 9,030,113             | 3,274,887             |
|       |       | Direct Labor Accts 901 - 935                     |                            | 6,020,416              | 4,131,650             | 1,888,766             |
|       |       | Total  |                            | 18,325,416             | 13,161,763            | 5,163,653             |
|       |       | Percentage                                       |                            | 100.000%               | 71.822%               | 28.178%               |
|       |       | Number of Customers                              |                            | 416,479                | 270,433               | 146,046               |
|       |       | Percentage                                       |                            | 100.000%               | 64.933%               | 35.067%               |
|       |       | Net Direct Plant                                 |                            | 1,661,390,549          | 1,147,322,459         | 514,068,090           |
|       |       | Percentage                                       |                            | 100.000%               | 69.058%               | 30.942%               |
| 4     |       | Total Percentages<br>Percent                     |                            | 400.000%               | 274.811%              | 125.189%              |
|       |       |  |                            | 100.000%               | 68.703%               | 31.297%               |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>E-ALL-12E</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                        |                                |
| For Twelve Months Ended June 30, 2024<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System        | Washington    | Idaho       |             |
|-------|-----|---|----------------------------|---------------|---------------|-------------|-------------|
| Input |     | Elec/Gas North/Oregon 4-Factor              | 01-01-2023 thru 12-31-2023 | Total         | Electric      | Gas North   | Oregon Gas  |
|       |     | Direct O & M Accts 500 - 894                |                            | 107,790,190   | 93,362,819    | 10,011,637  | 4,415,734   |
|       |     | Direct O & M Accts 901 - 935                |                            | 22,024,373    | 17,671,165    | 2,366,681   | 1,986,527   |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 5,750,511     | 4,121,480     | 1,629,031   | 0           |
|       |     | Adjustments                                 |                            | 0             | 0             | 0           | 0           |
|       |     | Total                                       |                            | 135,565,074   | 115,155,464   | 14,007,349  | 6,402,261   |
|       |     | Percentage                                  |                            | 100.000%      | 84.944%       | 10.333%     | 4.723%      |
|       |     | Direct Labor Accts 500 - 894                |                            | 69,599,392    | 51,951,449    | 12,829,660  | 4,818,283   |
|       |     | Direct Labor Accts 901 - 935                |                            | 25,229,673    | 18,645,658    | 2,841,271   | 3,742,744   |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 5,270,888     | 3,676,701     | 1,594,187   | 0           |
|       |     | Total                                       |                            | 100,099,953   | 74,273,808    | 17,265,118  | 8,561,027   |
|       |     | Percentage                                  |                            | 100.000%      | 74.200%       | 17.248%     | 8.552%      |
|       |     | Number of Customers at                      |                            | 797,628       | 416,479       | 273,638     | 107,511     |
|       |     | Percentage                                  |                            | 100.000%      | 52.215%       | 34.306%     | 13.479%     |
|       |     | Net Direct Plant                            |                            | 4,635,600,983 | 3,454,855,358 | 784,053,033 | 396,692,592 |
|       |     | Percentage                                  |                            | 100.000%      | 74.528%       | 16.914%     | 8.558%      |
|       |     | Total Percentages                           |                            | 400.000%      | 285.888%      | 78.801%     | 35.311%     |
|       |     | Average (CD AA)                             |                            | 100.000%      | 71.472%       | 19.700%     | 8.828%      |

7

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>E-ALL-12E</b> |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>                        |                                |
| For Twelve Months Ended June 30, 2024<br>Ending Balance Basis |                                |

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

| Basis | Ref   | Description                     | Based on Data from:        | System        | Washington    | Idaho       | Oregon Gas |
|-------|-------|---------------------------------|----------------------------|---------------|---------------|-------------|------------|
|       | Input | Elec/Gas North 4-Factor         | 01-01-2023 thru 12-31-2023 | Total         | Electric      | Gas North   | Oregon Gas |
|       |       | Direct O & M Accts 500 - 894    |                            | 103,371,957   | 93,362,819    | 10,009,138  | 0          |
|       |       | Direct O & M Accts 901 - 935    |                            | 20,151,245    | 17,671,165    | 2,480,080   | 0          |
|       |       | Adjustments                     |                            | 0             | 0             | 0           | 0          |
|       |       | Total                           |                            | 123,523,202   | 111,033,984   | 12,489,218  | 0          |
|       |       | Percentage                      |                            | 100.000%      | 89.889%       | 10.111%     | 0.000%     |
|       |       | Direct Labor Accts 500 - 894    |                            | 64,605,148    | 51,951,449    | 12,653,699  | 0          |
|       |       | Direct Labor Accts 901 - 935    |                            | 22,075,590    | 18,645,658    | 3,429,932   | 0          |
|       |       | Total                           |                            | 86,680,738    | 70,597,107    | 16,083,631  | 0          |
|       |       | Percentage                      |                            | 100.000%      | 81.445%       | 18.555%     | 0.000%     |
|       |       | Number of Customers at          |                            | 690,117       | 416,479       | 273,638     | 0          |
|       |       | Percentage                      |                            | 100.000%      | 60.349%       | 39.651%     | 0.000%     |
|       |       | Net Direct Plant                |                            | 4,186,966,091 | 3,416,840,157 | 770,125,934 | 0          |
|       |       | Percentage                      |                            | 100.000%      | 81.607%       | 18.393%     | 0.000%     |
|       |       | Total Percentages               |                            | 400.000%      | 313.290%      | 86.710%     | 0.000%     |
| 9     |       | Average (CD AN/ID/WA)           |                            | 100.000%      | 78.323%       | 21.677%     | 0.000%     |
| 10    | E-PLT | Net Electric Distribution Plant | 6-01-2024 thru 06-30-2024  | 1,669,674,461 | 1,142,842,526 | 526,831,935 |            |
|       |       | Percent                         |                            | 100.000%      | 68.447%       | 31.553%     |            |
| 11    |       | Book Depreciation               | 07-01-2023 thru 06-30-2024 | 153,813,806   | 103,543,910   | 50,269,896  |            |
|       |       | Percent                         |                            | 100.000%      | 67.318%       | 32.682%     |            |

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

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

AVISTA UTILITIES

| Basis | Ref   | Description                                  | Based on Data from:        | System                    | Washington               | Idaho                    |
|-------|-------|--|----------------------------|---------------------------|--------------------------|--------------------------|
| 12    |       | Net Electric Plant (before ADFIT)<br>Percent | 6-01-2024 thru 06-30-2024  | 3,770,462,826<br>100.000% | 2,513,622,555<br>66.666% | 1,256,840,271<br>33.334% |
| 13    | E-PLT | Net Electric General Plant<br>Percent        | 6-01-2024 thru 06-30-2024  | 307,681,405<br>100.000%   | 211,809,517<br>68.841%   | 95,871,888<br>31.159%    |
| 14    |       | Net Allocated Schedule M's<br>Percent        | 07-01-2023 thru 06-30-2024 | -153,044,519<br>100.000%  | -102,360,946<br>66.883%  | -50,683,573<br>33.117%   |
| 99    | Input | Not Allocated                                |                            | 0.000%                    | 0.000%                   | 0.000%                   |

| Ref/Basis | Account | Description                          | ***** SYSTEM ***** |             |               | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-----------|---------|--------------------------------------|--------------------|-------------|---------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|           |         |                                      | Direct             | Allocated   | Total         | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
|           |         | REVENUE                              |                    |             |               |                        |             |             |                   |             |             |
|           |         | SALES OF ELECTRICITY:                |                    |             |               |                        |             |             |                   |             |             |
| 99        | 440000  | Residential                          | 448,900,986        | 0           | 448,900,986   | 296,340,431            | 0           | 296,340,431 | 152,560,555       | 0           | 152,560,555 |
| 99        | 442200  | Commercial - Firm & Int.             | 357,837,756        | 0           | 357,837,756   | 257,450,703            | 0           | 257,450,703 | 100,387,053       | 0           | 100,387,053 |
| 1         | 442300  | Industrial                           | 128,241,684        | 0           | 128,241,684   | 68,798,083             | 0           | 68,798,083  | 59,443,601        | 0           | 59,443,601  |
| 99        | 444000  | Public Street & Highway Lighting     | 8,459,312          | 0           | 8,459,312     | 5,391,955              | 0           | 5,391,955   | 3,067,357         | 0           | 3,067,357   |
| 99        | 448000  | Interdepartmental Revenue            | 1,817,181          | 0           | 1,817,181     | 1,549,073              | 0           | 1,549,073   | 268,108           | 0           | 268,108     |
| 99        | 499XXX  | Unbilled Revenue                     | 2,452,521          | 0           | 2,452,521     | 1,683,503              | 0           | 1,683,503   | 769,018           | 0           | 769,018     |
|           |         | TOTAL SALES TO ULTIMATE CUSTOMERS    | 947,709,440        | 0           | 947,709,440   | 631,213,748            | 0           | 631,213,748 | 316,495,692       | 0           | 316,495,692 |
| 1         | 447XXX  | Sales for Resale                     | 0                  | 267,806,206 | 267,806,206   | 0                      | 172,681,442 | 172,681,442 | 0                 | 95,124,764  | 95,124,764  |
|           |         | TOTAL SALES OF ELECTRICITY           | 947,709,440        | 267,806,206 | 1,215,515,646 | 631,213,748            | 172,681,442 | 803,895,190 | 316,495,692       | 95,124,764  | 411,620,456 |
|           |         | OTHER OPERATING REVENUE:             |                    |             |               |                        |             |             |                   |             |             |
| 99        | 449100  | Provision for Rate Refund            | 0                  | 0           | 0             | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 2         | 449110  | Provision for Rate Refund-Tax Reform | 0                  | 0           | 0             | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99        | 451000  | Miscellaneous Service Revenue        | 139,862            | 0           | 139,862       | 45,390                 | 0           | 45,390      | 94,472            | 0           | 94,472      |
| 1         | 453000  | Sales of Water & Water Power         | 0                  | 787,824     | 787,824       | 0                      | 507,989     | 507,989     | 0                 | 279,835     | 279,835     |
| 1         | 454000  | Rent from Electric Property          | 8,300,934          | 211,600     | 8,512,534     | 4,668,487              | 136,440     | 4,804,927   | 3,632,447         | 75,160      | 3,707,607   |
| 1         | 454100  | Rent from Trnsmission Joint Use      | 56,781             | 0           | 56,781        | 20,636                 | 0           | 20,636      | 36,145            | 0           | 36,145      |
| 1         | 456XXX  | Other Electric Revenues              | 28,031,019         | 61,183,936  | 89,214,955    | 21,759,822             | 39,451,402  | 61,211,224  | 6,271,197         | 21,732,534  | 28,003,731  |
|           |         | TOTAL OTHER OPERATING REVENUE        | 36,528,596         | 62,183,360  | 98,711,956    | 26,494,335             | 40,095,831  | 66,590,166  | 10,034,261        | 22,087,529  | 32,121,790  |
|           |         | TOTAL ELECTRIC REVENUE               | 984,238,036        | 329,989,566 | 1,314,227,602 | 657,708,083            | 212,777,273 | 870,485,356 | 326,529,953       | 117,212,293 | 443,742,246 |

| Ref/Basis | Account | Description                                    | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-----------|---------|--|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
|           |         |  | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
|           |         | EXPENSE  |                    |             |             |                        |            |            |                   |            |            |
|           |         | STEAM POWER GENERATION EXPENSE:                |                    |             |             |                        |            |            |                   |            |            |
|           |         | OPERATION                                      |                    |             |             |                        |            |            |                   |            |            |
| 1         | 500000  | Supervision & Engineering                      | 0                  | 158,598     | 158,598     | 0                      | 102,264    | 102,264    | 0                 | 56,334     | 56,334     |
| 1         | 501XXX  | Fuel   | 0                  | 43,307,665  | 43,307,665  | 0                      | 27,924,782 | 27,924,782 | 0                 | 15,382,883 | 15,382,883 |
| 1         | 502000  | Steam Expense                                  | 0                  | 4,078,384   | 4,078,384   | 0                      | 2,629,742  | 2,629,742  | 0                 | 1,448,642  | 1,448,642  |
| 1         | 505000  | Electric Expense                               | 0                  | 817,457     | 817,457     | 0                      | 527,096    | 527,096    | 0                 | 290,361    | 290,361    |
| 1         | 506XXX  | Miscellaneous Steam Power Generation Op Exp    | 0                  | 7,272,131   | 7,272,131   | 0                      | 4,689,070  | 4,689,070  | 0                 | 2,583,061  | 2,583,061  |
| 1         | 507000  | Rent   | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1         | 509100  | CCA Emission Expense                           | (108,681)          | 0           | (108,681)   | (768,363)              | 0          | (768,363)  | 659,682           | 0          | 659,682    |
|           |         | MAINTENANCE                                    |                    |             |             |                        |            |            |                   |            |            |
| 1         | 510000  | Supervision & Engineering                      | 0                  | 478,583     | 478,583     | 0                      | 308,590    | 308,590    | 0                 | 169,993    | 169,993    |
| 1         | 511000  | Structures                                     | 0                  | 906,396     | 906,396     | 0                      | 584,444    | 584,444    | 0                 | 321,952    | 321,952    |
| 1         | 512000  | Boiler Plant                                   | 0                  | 8,456,585   | 8,456,585   | 0                      | 5,452,806  | 5,452,806  | 0                 | 3,003,779  | 3,003,779  |
| 1         | 513000  | Electric Plant                                 | 0                  | 2,285,467   | 2,285,467   | 0                      | 1,473,669  | 1,473,669  | 0                 | 811,798    | 811,798    |
| 1         | 514XXX  | Miscellaneous Steam Power Generation Maint Exp | 0                  | 2,372,165   | 2,372,165   | 0                      | 1,529,572  | 1,529,572  | 0                 | 842,593    | 842,593    |
|           |         | TOTAL STEAM POWER GENERATION EXP               | (108,681)          | 70,133,431  | 70,024,750  | (768,363)              | 45,222,035 | 44,453,672 | 659,682           | 24,911,396 | 25,571,078 |
|           |         | HYDRAULIC POWER GENERATION EXP:                |                    |             |             |                        |            |            |                   |            |            |
|           |         | OPERATION                                      |                    |             |             |                        |            |            |                   |            |            |
| 1         | 535000  | Supervision & Engineering                      | 0                  | 2,203,169   | 2,203,169   | 0                      | 1,420,603  | 1,420,603  | 0                 | 782,566    | 782,566    |
| 1         | 536000  | Water for Power                                | 0                  | 1,226,332   | 1,226,332   | 0                      | 790,739    | 790,739    | 0                 | 435,593    | 435,593    |
| 1         | 537000  | Hydraulic Expense                              | 6,901,135          | 3,334,564   | 10,235,699  | 4,494,274              | 2,150,127  | 6,644,401  | 2,406,861         | 1,184,437  | 3,591,298  |
| 1         | 538000  | Electric Expense                               | 0                  | 6,533,770   | 6,533,770   | 0                      | 4,212,975  | 4,212,975  | 0                 | 2,320,795  | 2,320,795  |
| 1         | 539000  | Miscellaneous Hydraulic Power Generation Exp   | 0                  | 2,219,344   | 2,219,344   | 0                      | 1,431,033  | 1,431,033  | 0                 | 788,311    | 788,311    |
| 1         | 540000  | Rent   | 0                  | 1,681,242   | 1,681,242   | 0                      | 1,084,065  | 1,084,065  | 0                 | 597,177    | 597,177    |
| 1         | 540100  | MT Trust Funds Land Settlement Rents           | 6,003,500          | 0           | 6,003,500   | 3,895,815              | 0          | 3,895,815  | 2,107,685         | 0          | 2,107,685  |
|           |         | MAINTENANCE                                    |                    |             |             |                        |            |            |                   |            |            |
| 1         | 541000  | Supervision & Engineering                      | 0                  | 594,659     | 594,659     | 0                      | 383,436    | 383,436    | 0                 | 211,223    | 211,223    |
| 1         | 542000  | Structures                                     | 0                  | 428,253     | 428,253     | 0                      | 276,138    | 276,138    | 0                 | 152,115    | 152,115    |
| 1         | 543000  | Reservoirs, Dams, & Waterways                  | 0                  | 415,440     | 415,440     | 0                      | 267,876    | 267,876    | 0                 | 147,564    | 147,564    |
| 1         | 544000  | Electric Plant                                 | 0                  | 3,188,380   | 3,188,380   | 0                      | 2,055,867  | 2,055,867  | 0                 | 1,132,513  | 1,132,513  |
| 1         | 545000  | Miscellaneous Hydraulic Plant                  | 0                  | 624,811     | 624,811     | 0                      | 402,878    | 402,878    | 0                 | 221,933    | 221,933    |
|           |         | TOTAL HYDRO POWER GENERATION EXP               | 12,904,635         | 22,449,964  | 35,354,599  | 8,390,089              | 14,475,737 | 22,865,826 | 4,514,546         | 7,974,227  | 12,488,773 |
|           |         | OTHER POWER GENERATION EXPENSE:                |                    |             |             |                        |            |            |                   |            |            |
|           |         | OPERATION                                      |                    |             |             |                        |            |            |                   |            |            |
| 1         | 546000  | Supervision & Engineering                      | 0                  | 480,482     | 480,482     | 0                      | 309,815    | 309,815    | 0                 | 170,667    | 170,667    |
| 1         | 547XXX  | Fuel   | 0                  | 133,156,684 | 133,156,684 | 0                      | 85,859,430 | 85,859,430 | 0                 | 47,297,254 | 47,297,254 |
| 1         | 548000  | Generation Expense                             | 0                  | 4,744,939   | 4,744,939   | 0                      | 3,059,537  | 3,059,537  | 0                 | 1,685,402  | 1,685,402  |
| 1         | 549XXX  | Miscellaneous Other Power Generation Op Exp    | 0                  | 1,346,213   | 1,346,213   | 0                      | 868,038    | 868,038    | 0                 | 478,175    | 478,175    |
| 1         | 550000  | Rent   | 0                  | 103,105     | 103,105     | 0                      | 66,482     | 66,482     | 0                 | 36,623     | 36,623     |
|           |         | MAINTENANCE                                    |                    |             |             |                        |            |            |                   |            |            |
| 1         | 551000  | Supervision & Engineering                      | 0                  | 740,841     | 740,841     | 0                      | 477,694    | 477,694    | 0                 | 263,147    | 263,147    |
| 1         | 552000  | Structures                                     | 0                  | 104,096     | 104,096     | 0                      | 67,121     | 67,121     | 0                 | 36,975     | 36,975     |
| 1         | 553000  | Generating & Electric Equipment                | 0                  | 2,191,766   | 2,191,766   | 0                      | 1,413,251  | 1,413,251  | 0                 | 778,515    | 778,515    |
| 1         | 554XXX  | Miscellaneous Other Power Generation Maint Exp | 0                  | 1,491,073   | 1,491,073   | 0                      | 961,444    | 961,444    | 0                 | 529,629    | 529,629    |
|           |         | TOTAL OTHER POWER GENERATION EXP               | 0                  | 144,359,199 | 144,359,199 | 0                      | 93,082,812 | 93,082,812 | 0                 | 51,276,387 | 51,276,387 |

| Ref/Basis | Account | Description                           | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-----------|---------|---------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|           |         |                                       | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
|           |         | OTHER POWER SUPPLY EXPENSE:           |                    |             |             |                        |             |             |                   |             |             |
| E-555     | 555XXX  | Purchased Power                       | 12,902,336         | 239,155,515 | 252,057,851 | 0                      | 154,207,477 | 154,207,477 | 12,902,336        | 84,948,038  | 97,850,374  |
| 1         | 556000  | System Control & Load Dispatching     | 0                  | 906,520     | 906,520     | 0                      | 584,524     | 584,524     | 0                 | 321,996     | 321,996     |
| E-557     | 557XXX  | Other Expense                         | 26,877,200         | 36,063,087  | 62,940,287  | 6,175,291              | 23,253,478  | 29,428,769  | 20,701,909        | 12,809,609  | 33,511,518  |
|           |         | TOTAL OTHER POWER SUPPLY EXPENSE      | 39,779,536         | 276,125,122 | 315,904,658 | 6,175,291              | 178,045,479 | 184,220,770 | 33,604,245        | 98,079,643  | 131,683,888 |
|           |         | TOTAL PRODUCTION OPERATING EXP        | 52,575,490         | 513,067,716 | 565,643,206 | 13,797,017             | 330,826,063 | 344,623,080 | 38,778,473        | 182,241,653 | 221,020,126 |
|           |         | TRANSMISSION OPERATING EXPENSE:       |                    |             |             |                        |             |             |                   |             |             |
|           |         | OPERATION                             |                    |             |             |                        |             |             |                   |             |             |
| 1         | 560000  | Supervision & Engineering             | 0                  | 2,316,610   | 2,316,610   | 0                      | 1,493,750   | 1,493,750   | 0                 | 822,860     | 822,860     |
| 1         | 561000  | Load Dispatching                      | 0                  | 2,895,392   | 2,895,392   | 0                      | 1,866,949   | 1,866,949   | 0                 | 1,028,443   | 1,028,443   |
| 1         | 562000  | Station Expense                       | 0                  | 394,699     | 394,699     | 0                      | 254,502     | 254,502     | 0                 | 140,197     | 140,197     |
| 1         | 562100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1         | 563000  | Overhead Line Expense                 | 0                  | 340,989     | 340,989     | 0                      | 219,870     | 219,870     | 0                 | 121,119     | 121,119     |
| 1         | 565XXX  | Transmission of Electricity by Others | 0                  | 18,948,051  | 18,948,051  | 0                      | 12,217,703  | 12,217,703  | 0                 | 6,730,348   | 6,730,348   |
| 1         | 566000  | Miscellaneous Transmission Expense    | 0                  | 4,273,717   | 4,273,717   | 0                      | 2,755,693   | 2,755,693   | 0                 | 1,518,024   | 1,518,024   |
| 1         | 567000  | Rent                                  | 0                  | 106,079     | 106,079     | 0                      | 68,400      | 68,400      | 0                 | 37,679      | 37,679      |
|           |         | MAINTENANCE                           |                    |             |             |                        |             |             |                   |             |             |
| 1         | 568000  | Supervision & Engineering             | 18,450             | 328,948     | 347,398     | 18,450                 | 212,106     | 230,556     | 0                 | 116,842     | 116,842     |
| 1         | 569000  | Structures                            | 10,745             | 507,351     | 518,096     | 0                      | 327,140     | 327,140     | 10,745            | 180,211     | 190,956     |
| 1         | 570000  | Station Equipment                     | 0                  | 1,056,695   | 1,056,695   | 0                      | 681,357     | 681,357     | 0                 | 375,338     | 375,338     |
| 1         | 570100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1         | 571000  | Overhead Lines                        | 5,744              | 1,940,603   | 1,946,347   | (12)                   | 1,251,301   | 1,251,289   | 5,756             | 689,302     | 695,058     |
| 1         | 572000  | Underground Lines                     | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1         | 573000  | Service Miscellaneous                 | 209                | 56,619      | 56,828      | 209                    | 36,508      | 36,717      | 0                 | 20,111      | 20,111      |
|           |         | TOTAL TRANSMISSION OPERATING EXP      | 35,148             | 33,165,753  | 33,200,901  | 18,647                 | 21,385,279  | 21,403,926  | 16,501            | 11,780,474  | 11,796,975  |

| Ref/Basis | Account       | Description  | ***** SYSTEM ***** |             |              | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |             |             |
|-----------|---------------|--|--------------------|-------------|--------------|------------------------|-------------|--------------|-------------------|-------------|-------------|
|           |               |  | Direct             | Allocated   | Total        | Direct                 | Allocated   | Total        | Direct            | Allocated   | Total       |
| E-DEPX    |               | Depreciation Expense-Production                      | 16,081,782         | 31,443,919  | 47,525,701   | 11,560,314             | 20,275,039  | 31,835,353   | 4,521,468         | 11,168,880  | 15,690,348  |
| E-DEPX    |               | Depreciation Expense-Transmission                    | 769,917            | 22,182,880  | 22,952,797   | 523,457                | 14,303,521  | 14,826,978   | 246,460           | 7,879,359   | 8,125,819   |
| E-AMTX    |               | Amortization Expense-Franchises/Misc Intangibles     | 0                  | 1,181,608   | 1,181,608    | 0                      | 761,901     | 761,901      | 0                 | 419,707     | 419,707     |
| 99        | 403027        | Colstrip Plant Adjustment-Depreciation               | (2,776,051)        | 0           | (2,776,051)  | (2,038,974)            | 0           | (2,038,974)  | (737,077)         | 0           | (737,077)   |
| 99        | 406100        | Amort of Acq Adj--Colstrip Common AFUDC              | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 99        | 407303        | Deferral of Revenue for EIM Benefits in Power Supply | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1         | 407324        | Amortization of CDA CDR Fund                         | 0                  | 200,000     | 200,000      | 0                      | 128,960     | 128,960      | 0                 | 71,040      | 71,040      |
| 99        | 407327        | Colstrip Reg. Asset Amortization                     | 1,846,059          | 0           | 1,846,059    | 1,076,325              | 0           | 1,076,325    | 769,734           | 0           | 769,734     |
| 1         | 407333        | Amortization of CDA Settlement Costs                 | 0                  | 32,719      | 32,719       | 0                      | 21,097      | 21,097       | 0                 | 11,622      | 11,622      |
| 1         | 407334        | Amortization of EIM Deferral                         | 291,300            | 0           | 291,300      | 0                      | 0           | 0            | 291,300           | 0           | 291,300     |
| 99        | 407360        | Amortization of CS2 & COLSTRIP O&M                   | 1,046,064          | 0           | 1,046,064    | 0                      | 0           | 0            | 1,046,064         | 0           | 1,046,064   |
| 1         | 407382        | Amortization of CDA Settlement - Allocated           | 0                  | 884,085     | 884,085      | 0                      | 570,058     | 570,058      | 0                 | 314,027     | 314,027     |
| 99        | 407395        | Optional Renewable Power Revenue Offset              | 363,750            | 0           | 363,750      | 279,791                | 0           | 279,791      | 83,959            | 0           | 83,959      |
| 99        | 407405        | Amortization of Boulder Park Write Off - Idaho       | (112,280)          | 0           | (112,280)    | 0                      | 0           | 0            | (112,280)         | 0           | (112,280)   |
| 99        | 407427        | Colstrip Regulatory Deferral                         | (3,057,895)        | 0           | (3,057,895)  | (1,474,013)            | 0           | (1,474,013)  | (1,583,882)       | 0           | (1,583,882) |
| 99        | 407434        | EIM Deferred O&M                                     | (341,552)          | 0           | (341,552)    | 0                      | 0           | 0            | (341,552)         | 0           | (341,552)   |
| 99        | 407450/407499 | Amortization of BPA Residential Exchange Credit      | (15,166,555)       | 0           | (15,166,555) | (10,138,280)           | 0           | (10,138,280) | (5,028,275)       | 0           | (5,028,275) |
| 99        | 407451        | Deferral CEIP  | (1,494,962)        | 0           | (1,494,962)  | (1,494,962)            | 0           | (1,494,962)  | 0                 | 0           | 0           |
| 99        | 407460        | Amortization of Deferred CS2 & COLSTRIP O&M          | (2,911,545)        | 0           | (2,911,545)  | 0                      | 0           | 0            | (2,911,545)       | 0           | (2,911,545) |
| 99        | 407494        | Amortization of Schedule 98 REC Rev                  | 90,009             | 0           | 90,009       | 90,009                 | 0           | 90,009       | 0                 | 0           | 0           |
| 1         | 407495        | Optional Renew Solar Project Offset                  | 0                  | (8,415)     | (8,415)      | 0                      | (5,426)     | (5,426)      | 0                 | (2,989)     | (2,989)     |
| E-OTX     |               | Taxes Other Than FIT--Prod & Trans                   | 0                  | 17,891,873  | 17,891,873   | 0                      | 11,536,680  | 11,536,680   | 0                 | 6,355,193   | 6,355,193   |
|           |               | TOTAL P/T DEPR/AMRT/NON-FIT TAXES                    | (5,371,959)        | 73,808,669  | 68,436,710   | (1,616,333)            | 47,591,830  | 45,975,497   | (3,755,626)       | 26,216,839  | 22,461,213  |
|           |               | TOTAL PRODUCTION & TRANSMISSION EXPENSE              | 47,238,679         | 620,042,138 | 667,280,817  | 12,199,331             | 399,803,172 | 412,002,503  | 35,039,348        | 220,238,966 | 255,278,314 |

| Ref/Basis | Account | Description                                      | ***** SYSTEM ***** |           |             | ***** WASHINGTON ***** |           |             | ***** IDAHO ***** |           |            |
|-----------|---------|--|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|------------|
|           |         |  | Direct             | Allocated | Total       | Direct                 | Allocated | Total       | Direct            | Allocated | Total      |
|           |         | DISTRIBUTION EXPENSES:                           |                    |           |             |                        |           |             |                   |           |            |
|           |         | OPERATION:                                       |                    |           |             |                        |           |             |                   |           |            |
| 3         | 580000  | Supervision & Engineering                        | 908,678            | 2,918,933 | 3,827,611   | 696,825                | 2,018,413 | 2,715,238   | 211,853           | 900,520   | 1,112,373  |
| 3         | 582000  | Station Expense                                  | 846,878            | 113,320   | 960,198     | 592,633                | 78,360    | 670,993     | 254,245           | 34,960    | 289,205    |
| 3         | 583000  | Overhead Line Expense                            | 2,076,018          | 1,055,840 | 3,131,858   | 1,295,959              | 730,103   | 2,026,062   | 780,059           | 325,737   | 1,105,796  |
| 3         | 584000  | Underground Line Expense                         | 2,946,709          | 9,789     | 2,956,498   | 1,770,626              | 6,769     | 1,777,395   | 1,176,083         | 3,020     | 1,179,103  |
| 3         | 584100  | Energy Storage Equipment                         | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0          |
| 3         | 585000  | Street Light & Signal System Operation Expense   | 15,828             | 0         | 15,828      | 15,680                 | 0         | 15,680      | 148               | 0         | 148        |
| 3         | 586000  | Meter Expense                                    | 2,187,497          | 32,883    | 2,220,380   | 1,750,983              | 22,738    | 1,773,721   | 436,514           | 10,145    | 446,659    |
| 3         | 587000  | Customer Installations Expense                   | 690,815            | 82,885    | 773,700     | 435,209                | 57,314    | 492,523     | 255,606           | 25,571    | 281,177    |
| 3         | 588000  | Miscellaneous Distribution Expense               | 5,456,054          | 3,390,617 | 8,846,671   | 4,118,834              | 2,344,578 | 6,463,412   | 1,337,220         | 1,046,039 | 2,383,259  |
| 3         | 589000  | Rent   | 0                  | 252,948   | 252,948     | 0                      | 174,911   | 174,911     | 0                 | 78,037    | 78,037     |
|           |         | MAINTENANCE:                                     |                    |           |             |                        |           |             |                   |           |            |
| 3         | 590000  | Supervision & Engineering                        | 282,232            | 942,077   | 1,224,309   | 216,902                | 651,437   | 868,339     | 65,330            | 290,640   | 355,970    |
| 3         | 591000  | Structures                                       | 350,699            | 13,062    | 363,761     | 252,449                | 9,032     | 261,481     | 98,250            | 4,030     | 102,280    |
| 3         | 592000  | Station Equipment                                | 578,237            | 42,238    | 620,475     | 310,064                | 29,207    | 339,271     | 268,173           | 13,031    | 281,204    |
| 3         | 592200  | Energy Storage Equipment                         | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0          |
| 3         | 593000  | Overhead Lines                                   | 27,295,612         | (973)     | 27,294,639  | 18,607,397             | (673)     | 18,606,724  | 8,688,215         | (300)     | 8,687,915  |
| 3         | 594000  | Underground Lines                                | 802,472            | 0         | 802,472     | 556,207                | 0         | 556,207     | 246,265           | 0         | 246,265    |
| 3         | 595000  | Line Transformers                                | 308,024            | 0         | 308,024     | 225,274                | 0         | 225,274     | 82,750            | 0         | 82,750     |
| 3         | 596000  | Street Light & Signal System Maintenance Exp     | 76,587             | 0         | 76,587      | 67,728                 | 0         | 67,728      | 8,859             | 0         | 8,859      |
| 3         | 597000  | Meters   | 68,431             | 0         | 68,431      | 62,057                 | 0         | 62,057      | 6,374             | 0         | 6,374      |
| 3         | 598000  | Miscellaneous Distribution Expense               | 407,977            | 294,538   | 702,515     | 348,590                | 203,670   | 552,260     | 59,387            | 90,868    | 150,255    |
|           |         | TOTAL DISTRIBUTION OPERATING EXP                 | 45,298,748         | 9,148,157 | 54,446,905  | 31,323,417             | 6,325,859 | 37,649,276  | 13,975,331        | 2,822,298 | 16,797,629 |
| E-DEPX    |         | Depreciation Expense-Distribution                | 60,650,530         | 86,451    | 60,736,981  | 41,053,441             | 59,780    | 41,113,221  | 19,597,089        | 26,671    | 19,623,760 |
| E-AMTX    |         | Amortization Expense-Franchises/Misc Intangibles | 117,891            | 0         | 117,891     | 117,891                | 0         | 117,891     | 0                 | 0         | 0          |
| E-OTX     |         | Taxes Other Than FIT--Distribution               | 57,949,435         | 0         | 57,949,435  | 52,196,619             | 0         | 52,196,619  | 5,752,816         | 0         | 5,752,816  |
|           |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES              | 118,717,856        | 86,451    | 118,804,307 | 93,367,951             | 59,780    | 93,427,731  | 25,349,905        | 26,671    | 25,376,576 |
|           |         | TOTAL DISTRIBUTION EXPENSES                      | 164,016,604        | 9,234,608 | 173,251,212 | 124,691,368            | 6,385,639 | 131,077,007 | 39,325,236        | 2,848,969 | 42,174,205 |

| 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                  | 124,272            | 124,272            | 0                      | 80,768            | 80,768            | 0                 | 43,504            | 43,504            |
| 2         | 902000  | Meter Reading Expenses                        | 503,014            | 113,100            | 616,114            | 348,865                | 73,507            | 422,372           | 154,149           | 39,593            | 193,742           |
| 2         | 903XXX  | Customer Records & Collection Expenses        | 1,053,802          | 7,863,138          | 8,916,940          | 571,598                | 5,110,489         | 5,682,087         | 482,204           | 2,752,649         | 3,234,853         |
| 2         | 904000  | Uncollectible Accounts                        | 5,131,922          | 85,300             | 5,217,222          | 4,242,605              | 55,439            | 4,298,044         | 889,317           | 29,861            | 919,178           |
| 2         | 905000  | Misc Customer Accounts                        | 0                  | 230,100            | 230,100            | 0                      | 149,549           | 149,549           | 0                 | 80,551            | 80,551            |
|           |         | <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       | <b>6,688,738</b>   | <b>8,415,910</b>   | <b>15,104,648</b>  | <b>5,163,068</b>       | <b>5,469,752</b>  | <b>10,632,820</b> | <b>1,525,670</b>  | <b>2,946,158</b>  | <b>4,471,828</b>  |
|           |         | <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |                    |                    |                    |                        |                   |                   |                   |                   |                   |
| E-908     | 908XXX  | Customer Assistance Expenses                  | 34,169,962         | 225,935            | 34,395,897         | 29,212,876             | 146,842           | 29,359,718        | 4,957,086         | 79,093            | 5,036,179         |
| 2         | 909000  | Advertising                                   | 163,338            | 802,470            | 965,808            | 141,340                | 521,549           | 662,889           | 21,998            | 280,921           | 302,919           |
| 2         | 910000  | Misc Customer Service & Info Exp              | 0                  | 99,440             | 99,440             | 0                      | 64,629            | 64,629            | 0                 | 34,811            | 34,811            |
|           |         | <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  | <b>34,333,300</b>  | <b>1,127,845</b>   | <b>35,461,145</b>  | <b>29,354,216</b>      | <b>733,020</b>    | <b>30,087,236</b> | <b>4,979,084</b>  | <b>394,825</b>    | <b>5,373,909</b>  |
|           |         | <b>SALES EXPENSES:</b>                        |                    |                    |                    |                        |                   |                   |                   |                   |                   |
| 2         | 912000  | Demonstrating & Selling Expenses              | 192,642            | 0                  | 192,642            | 192,642                | 0                 | 192,642           | 0                 | 0                 | 0                 |
| 2         | 913000  | Advertising                                   | 0                  | 0                  | 0                  | 0                      | 0                 | 0                 | 0                 | 0                 | 0                 |
| 2         | 916000  | Miscellaneous Sales Expenses                  | 0                  | 0                  | 0                  | 0                      | 0                 | 0                 | 0                 | 0                 | 0                 |
|           |         | <b>TOTAL SALES EXPENSES</b>                   | <b>192,642</b>     | <b>0</b>           | <b>192,642</b>     | <b>192,642</b>         | <b>0</b>          | <b>192,642</b>    | <b>0</b>          | <b>0</b>          | <b>0</b>          |
|           |         | <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |                    |                    |                    |                        |                   |                   |                   |                   |                   |
| 4         | 920000  | Salaries                                      | 1,757,551          | 29,282,349         | 31,039,900         | 875,480                | 20,117,852        | 20,993,332        | 882,071           | 9,164,497         | 10,046,568        |
| 4         | 921000  | Office Supplies & Expenses                    | 1,238              | 3,941,724          | 3,942,962          | 783                    | 2,708,083         | 2,708,866         | 455               | 1,233,641         | 1,234,096         |
| 4         | 922000  | Admin Exp Transferred--Credit                 | 0                  | (117,820)          | (117,820)          | 0                      | (80,946)          | (80,946)          | 0                 | (36,874)          | (36,874)          |
| 4         | 923000  | Outside Services Employed                     | 2,231,325          | 12,089,155         | 14,320,480         | 2,152,981              | 8,305,612         | 10,458,593        | 78,344            | 3,783,543         | 3,861,887         |
| 4         | 924000  | Property Insurance Premium                    | 0                  | 3,001,317          | 3,001,317          | 0                      | 2,061,995         | 2,061,995         | 0                 | 939,322           | 939,322           |
| 4         | 925XXX  | Injuries and Damages                          | 7,782,795          | 8,373,283          | 16,156,078         | 5,208,891              | 5,752,697         | 10,961,588        | 2,573,904         | 2,620,586         | 5,194,490         |
| 4         | 926XXX  | Employee Pensions and Benefits                | 3,475,001          | 26,547,796         | 30,022,797         | 2,576,354              | 18,239,132        | 20,815,486        | 898,647           | 8,308,664         | 9,207,311         |
| 4         | 927000  | Franchise Requirements                        | 1,200              | 0                  | 1,200              | 0                      | 0                 | 0                 | 1,200             | 0                 | 1,200             |
| 1         | 928000  | Regulatory Commission Expenses                | 3,653,183          | 4,830,820          | 8,484,003          | 2,998,438              | 3,114,913         | 6,113,351         | 654,745           | 1,715,907         | 2,370,652         |
| 4         | 930000  | Miscellaneous General Expenses                | 217,340            | 7,041,516          | 7,258,856          | 182,661                | 4,837,733         | 5,020,394         | 34,679            | 2,203,783         | 2,238,462         |
| 4         | 931000  | Rents   | 10,540             | 1,005,064          | 1,015,604          | 285                    | 690,509           | 690,794           | 10,255            | 314,555           | 324,810           |
| 4         | 935000  | Maintenance of General Plant                  | 1,613,824          | 12,751,302         | 14,365,126         | 1,088,058              | 8,760,527         | 9,848,585         | 525,766           | 3,990,775         | 4,516,541         |
|           |         | <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    | <b>20,743,997</b>  | <b>108,746,506</b> | <b>129,490,503</b> | <b>15,083,931</b>      | <b>74,508,107</b> | <b>89,592,038</b> | <b>5,660,066</b>  | <b>34,238,399</b> | <b>39,898,465</b> |

| Ref/Basis | Account | Description   | ***** SYSTEM ***** |                    |                      | ***** WASHINGTON ***** |                    |                    | ***** IDAHO ***** |                    |                    |
|-----------|---------|---|--------------------|--------------------|----------------------|------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
|           |         |   | Direct             | Allocated          | Total                | Direct                 | Allocated          | Total              | Direct            | Allocated          | Total              |
| E-DEPX    |         | Depreciation Expense-General                        | 3,756,132          | 18,842,195         | 22,598,327           | 2,823,205              | 12,945,153         | 15,768,358         | 932,927           | 5,897,042          | 6,829,969          |
| E-AMTX    |         | Amortization Expense-General Plant - 303000         | 0                  | 304,109            | 304,109              | 0                      | 208,610            | 208,610            | 0                 | 95,499             | 95,499             |
| E-AMTX    |         | Amortization Expense-Miscellaneous IT Intangible    | 2,389,862          | 44,380,552         | 46,770,414           | 2,389,862              | 30,490,771         | 32,880,633         | 0                 | 13,889,781         | 13,889,781         |
| E-AMTX    |         | Amortization Expense-General Plant - 390200, 396200 | 0                  | 422,431            | 422,431              | 0                      | 290,223            | 290,223            | 0                 | 132,208            | 132,208            |
| 99        | 407229  | Idaho Earnings Test Amortization                    | (286,238)          | 0                  | (286,238)            | 0                      | 0                  | 0                  | (286,238)         | 0                  | (286,238)          |
| 99        | 407230  | Tax Reform Amortization                             | (55,379)           | 0                  | (55,379)             | 0                      | 0                  | 0                  | (55,379)          | 0                  | (55,379)           |
| 99        | 407306  | Regulatory Debit - AMI Amortization                 | 2,280,858          | 0                  | 2,280,858            | 2,280,858              | 0                  | 2,280,858          | 0                 | 0                  | 0                  |
| 99        | 407307  | Regulatory Debit - Existing Meters Amortization     | 1,506,272          | 0                  | 1,506,272            | 1,506,272              | 0                  | 1,506,272          | 0                 | 0                  | 0                  |
| 99        | 407311  | Regulatory Debit - AFUDC Amortization               | 295,886            | 1,822,017          | 2,117,903            | 236,004                | 1,214,666          | 1,450,670          | 59,882            | 607,351            | 667,233            |
| 99        | 407314  | Regulatory Debit - FISERVE Amortization             | 97,131             | 0                  | 97,131               | 0                      | 0                  | 0                  | 97,131            | 0                  | 97,131             |
| 99        | 407332  | Existing Meters Excess Deprec. Deferral             | 0                  | 0                  | 0                    | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 99        | 407337  | Regulatory Debit - Depreciation Deferral            | 1,071,117          | 0                  | 1,071,117            | 333,147                | 0                  | 333,147            | 737,970           | 0                  | 737,970            |
| 99        | 407344  | Regulatory Credit - Amort - WF Resiliency           | 7,251,239          | 0                  | 7,251,239            | 5,539,388              | 0                  | 5,539,388          | 1,711,851         | 0                  | 1,711,851          |
| 99        | 407347  | Regulatory Credit - Deferral - COVID-19             | (206,893)          | 0                  | (206,893)            | 0                      | 0                  | 0                  | (206,893)         | 0                  | (206,893)          |
| 99        | 407357  | AMORT OF INTERVENOR FUND DEFER                      | 103,374            | 0                  | 103,374              | 103,374                | 0                  | 103,374            | 0                 | 0                  | 0                  |
| 99        | 407359  | Insurance Balance Acct O&M - Amort                  | 54,765             | 0                  | 54,765               | 54,765                 | 0                  | 54,765             | 0                 | 0                  | 0                  |
| 99        | 407372  | Amortization-Colstrip Community Fund                | 750,000            | 0                  | 750,000              | 750,000                | 0                  | 750,000            | 0                 | 0                  | 0                  |
| 99        | 407419  | Regulatory Credit - Amortization AFUDC Equity Tax D | 0                  | 0                  | 0                    | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 99        | 407436  | Regulatory Credit - AMI                             | 0                  | 0                  | 0                    | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 99        | 407437  | Depreciation Deferral                               | (424,336)          | 0                  | (424,336)            | 0                      | 0                  | 0                  | (424,336)         | 0                  | (424,336)          |
| 99        | 407442  | Regulatory Credit - Wild Fire Resiliency Deprec     | 0                  | 0                  | 0                    | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 99        | 407443  | Regulatory Credit - Reg. Fees Deferral              | (1,276,576)        | 0                  | (1,276,576)          | (1,276,576)            | 0                  | (1,276,576)        | 0                 | 0                  | 0                  |
| 99        | 407444  | Regulatory Credit - Wild Fire Resiliency            | 0                  | 0                  | 0                    | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 99        | 407447  | Regulatory Credit - COVID-19 Deferral               | (1,809,425)        | 0                  | (1,809,425)          | (1,788,676)            | 0                  | (1,788,676)        | (20,749)          | 0                  | (20,749)           |
| 99        | 407452  | Regulatory Credit - Intervenor Funding              | 0                  | 0                  | 0                    | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 99        | 407453  | Regulatory Credit - Wildfire Balancing Account O&M  | (7,761,083)        | 0                  | (7,761,083)          | (6,572,130)            | 0                  | (6,572,130)        | (1,188,953)       | 0                  | (1,188,953)        |
| 99        | 407454  | Regulatory Credit - Pension Settlement Deferral     | 0                  | 0                  | 0                    | 0                      | 0                  | 0                  | 0                 | 0                  | 0                  |
| 99        | 407459  | Regulatory Credit - Insurance Balancing             | (5,681,460)        | 0                  | (5,681,460)          | (3,807,705)            | 0                  | (3,807,705)        | (1,873,755)       | 0                  | (1,873,755)        |
| 99        | 407493  | Amortization-Remand Residual Balance                | (127,601)          | 0                  | (127,601)            | (127,601)              | 0                  | (127,601)          | 0                 | 0                  | 0                  |
| E-OTX     |         | Taxes Other Than FIT--A&G                           | 1,133,395          | 5,184,973          | 6,318,368            | 818,976                | 3,562,232          | 4,381,208          | 314,419           | 1,622,741          | 1,937,160          |
|           |         | <b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>        | <b>3,061,040</b>   | <b>70,956,277</b>  | <b>74,017,317</b>    | <b>3,263,163</b>       | <b>48,711,655</b>  | <b>51,974,818</b>  | <b>(202,123)</b>  | <b>22,244,622</b>  | <b>22,042,499</b>  |
|           |         | <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>           | <b>23,805,037</b>  | <b>179,702,783</b> | <b>203,507,820</b>   | <b>18,347,094</b>      | <b>123,219,762</b> | <b>141,566,856</b> | <b>5,457,943</b>  | <b>56,483,021</b>  | <b>61,940,964</b>  |
|           |         | <b>TOTAL EXPENSES BEFORE FIT</b>                    | <b>276,275,000</b> | <b>818,523,284</b> | <b>1,094,798,284</b> | <b>189,947,719</b>     | <b>535,611,345</b> | <b>725,559,064</b> | <b>86,327,281</b> | <b>282,911,939</b> | <b>369,239,220</b> |
|           |         | <b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>       |                    |                    | <b>219,429,318</b>   |                        |                    | <b>144,926,292</b> |                   |                    | <b>74,503,026</b>  |
| E-FIT     |         | FEDERAL INCOME TAX                                  |                    |                    | 5,248,134            |                        |                    | 658,927            |                   |                    | 4,589,207          |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX                         |                    |                    | (9,206,773)          |                        |                    | (5,565,769)        |                   |                    | (3,641,004)        |
| E-FIT     |         | AMORTIZED ITC                                       |                    |                    | (599,887)            |                        |                    | (386,807)          |                   |                    | (213,080)          |
|           |         | <b>ELECTRIC NET OPERATING INCOME (LOSS)</b>         |                    |                    | <b>223,987,844</b>   |                        |                    | <b>150,219,941</b> |                   |                    | <b>73,767,903</b>  |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 64.480% | 35.520% |
| E-ALL | 2  | Number of Customers                   | 100.000% | 64.993% | 35.007% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 69.149% | 30.851% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 68.703% | 31.297% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                       | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER REVENUE</b> | <b>E-456-12E</b> |
| For Twelve Months Ended June 30, 2024       |                  |
| Ending Balance Basis                        |                  |

AVISTA UTILITIES

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

| Ref/Basis         | Account | Description                          | Direct      | Allocated   | Total       | Direct     | Allocated   | Total       | Direct      | Allocated   | Total       |
|-------------------|---------|--------------------------------------|-------------|-------------|-------------|------------|-------------|-------------|-------------|-------------|-------------|
| 1                 | 456000  | Other Electric Rev-Miscellaneous     | 174,608     | 739,321     | 913,929     | 148,098    | 476,714     | 624,812     | 26,510      | 262,607     | 289,117     |
| 1                 | 456010  | Other Electric Rev-Financial         | 0           | (9,458,585) | (9,458,585) | 0          | (6,098,896) | (6,098,896) | 0           | (3,359,689) | (3,359,689) |
| 1                 | 456015  | Other Electric Rev-CT Fuel Sales     | 0           | 19,457,835  | 19,457,835  | 0          | 12,546,412  | 12,546,412  | 0           | 6,911,423   | 6,911,423   |
| 1                 | 456016  | Other Electric Rev-Resource Opt      | 0           | 6,458,427   | 6,458,427   | 0          | 4,164,394   | 4,164,394   | 0           | 2,294,033   | 2,294,033   |
| 1                 | 456017  | Other Electric Rev-Non Resource      | 0           | 120,758     | 120,758     | 0          | 77,865      | 77,865      | 0           | 42,893      | 42,893      |
| 1                 | 456018  | Other Electric Rev-Extraction        | 0           | 403,413     | 403,413     | 0          | 260,121     | 260,121     | 0           | 143,292     | 143,292     |
| 1                 | 456019  | Other Electric Rev-Specified         | 0           | 0           | 0           | 0          | 0           | 0           | 0           | 0           | 0           |
| 1                 | 456020  | Other Electric Rev-Sale of Excess    | 0           | 0           | 0           | 0          | 0           | 0           | 0           | 0           | 0           |
| 1                 | 456030  | Other Electric Rev-Clearwater        | (168,943)   | 1,700,434   | 1,531,491   | 0          | 1,096,440   | 1,096,440   | (168,943)   | 603,994     | 435,051     |
| 1                 | 456050  | Other Electric Rev-Attachment Fees   | 1,366,291   | 265         | 1,366,556   | 1,129,177  | 171         | 1,129,348   | 237,114     | 94          | 237,208     |
| 1                 | 456100  | Transmission Revenue of Others       | 0           | 31,587,215  | 31,587,215  | 0          | 20,367,436  | 20,367,436  | 0           | 11,219,779  | 11,219,779  |
| 1                 | 456120  | Parallel Capacity Support Revenue    | 0           | 924,000     | 924,000     | 0          | 595,795     | 595,795     | 0           | 328,205     | 328,205     |
| 1                 | 456130  | Ancillary Services Revenue           | 0           | 1,161,842   | 1,161,842   | 0          | 749,156     | 749,156     | 0           | 412,686     | 412,686     |
| 1                 | 456150  | Other Electric Rev-CT Fuel Sales     | 0           | 0           | 0           | 0          | 0           | 0           | 0           | 0           | 0           |
| 1                 | 456160  | Other Electric Rev-Res Optim         | 0           | 0           | 0           | 0          | 0           | 0           | 0           | 0           | 0           |
| 1                 | 456311  | Contra Decoupling Deferral           | 0           | 0           | 0           | 0          | 0           | 0           | 0           | 0           | 0           |
| 1                 | 456328  | Residential Decoupling Deferral      | (1,452,940) | 0           | (1,452,940) | 279,823    | 0           | 279,823     | (1,732,763) | 0           | (1,732,763) |
| 1                 | 456329  | Amortization Res Decoupling Deferral | 23,114,818  | 0           | 23,114,818  | 16,450,789 | 0           | 16,450,789  | 6,664,029   | 0           | 6,664,029   |
| 1                 | 456338  | Non-res Decoupling Deferred Rev      | 2,394,288   | 0           | 2,394,288   | 2,349,052  | 0           | 2,349,052   | 45,236      | 0           | 45,236      |
| 1                 | 456339  | Amortization Non-res Decoupling      | 1,759,180   | 0           | 1,759,180   | 1,269,530  | 0           | 1,269,530   | 489,650     | 0           | 489,650     |
| 1                 | 456380  | Other Electric Revenue-Clearwater    | 647,572     | 0           | 647,572     | 0          | 0           | 0           | 647,572     | 0           | 647,572     |
| 1                 | 456700  | Other Electric Rev-Low Voltage       | 196,145     | 0           | 196,145     | 133,354    | 0           | 133,354     | 62,791      | 0           | 62,791      |
| 1                 | 456705  | Low Voltage B on A                   | 0           | 1,779,528   | 1,779,528   | 0          | 1,147,440   | 1,147,440   | 0           | 632,088     | 632,088     |
| 1                 | 456710  | Other Electric Revenue-Transmission  | 0           | 0           | 0           | 0          | 0           | 0           | 0           | 0           | 0           |
| 1                 | 456711  | Other Electric Rev Bookout Off       | 0           | (2,938,395) | (2,938,395) | 0          | (1,894,677) | (1,894,677) | 0           | (1,043,718) | (1,043,718) |
| 1                 | 456720  | Other Elec Rev-Turbine Gas Bookout   | 0           | 2,938,395   | 2,938,395   | 0          | 1,894,677   | 1,894,677   | 0           | 1,043,718   | 1,043,718   |
| 1                 | 456730  | Other Elec Rev-Intraco Thermal       | 0           | 6,309,481   | 6,309,481   | 0          | 4,068,353   | 4,068,353   | 0           | 2,241,128   | 2,241,128   |
| TOTAL ACCOUNT 456 |         |                                      | 28,031,019  | 61,183,934  | 89,214,953  | 21,759,823 | 39,451,401  | 61,211,224  | 6,271,196   | 21,732,533  | 28,003,729  |

ALLOCATION RATIOS:

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

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                               | Report ID:       |
| <b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b> | <b>E-555-12E</b> |
| For Twelve Months Ended June 30, 2024               |                  |
| Ending Balance Basis                                |                  |

AVISTA UTILITIES

| Ref/Basis         | Account       | Description                          | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |            |            |
|-------------------|---------------|--------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|------------|------------|
|                   |               |                                      | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated  | Total      |
| 1                 | 555000/555100 | Purchased Power                      | 0                  | 212,773,286 | 212,773,286 | 0                      | 137,196,215 | 137,196,215 | 0                 | 75,577,071 | 75,577,071 |
| 1                 | 555030        | Pwr Sup Exp - Clearwater Incremental | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555040        | Purchased Power - A.N.               | 0                  | 1,659,432   | 1,659,432   | 0                      | 1,070,002   | 1,070,002   | 0                 | 589,430    | 589,430    |
| 1                 | 555312        | Purchased Power - Lancaster          | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555313        | Energy Deviations - Lancaster        | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 99                | 555380        | Clearwater Purchases - Idaho         | 12,902,336         | 0           | 12,902,336  | 0                      | 0           | 0           | 12,902,336        | 0          | 12,902,336 |
| 1                 | 555550        | Non Monetary - Exchange Power        | 0                  | 10,606      | 10,606      | 0                      | 6,839       | 6,839       | 0                 | 3,767      | 3,767      |
| 1                 | 555690        | Generation Other - Lancaster         | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555700        | Bookout Purchases                    | 0                  | 4,032,900   | 4,032,900   | 0                      | 2,600,414   | 2,600,414   | 0                 | 1,432,486  | 1,432,486  |
| 1                 | 555710        | Intercompany Purchase                | 0                  | 1,161,166   | 1,161,166   | 0                      | 748,720     | 748,720     | 0                 | 412,446    | 412,446    |
| 1                 | 555740        | Purchased Power - EIM                | 0                  | 19,518,125  | 19,518,125  | 0                      | 12,585,287  | 12,585,287  | 0                 | 6,932,838  | 6,932,838  |
| TOTAL ACCOUNT 555 |               |                                      | 12,902,336         | 239,155,515 | 252,057,851 | 0                      | 154,207,477 | 154,207,477 | 12,902,336        | 84,948,038 | 97,850,374 |

ALLOCATION RATIOS:

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

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                                     | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b> | <b>E-557-12E</b> |
| For Twelve Months Ended June 30, 2024                     |                  |
| Ending Balance Basis                                      |                  |

AVISTA UTILITIES

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

| Ref/Basis         | Account | Description                                | Direct       | Allocated    | Total        | Direct       | Allocated    | Total        | Direct     | Allocated   | Total       |
|-------------------|---------|--|--------------|--------------|--------------|--------------|--------------|--------------|------------|-------------|-------------|
| 1                 | 557000  | Other Expenses                             | 52,620       | 6,135,071    | 6,187,691    | 52,620       | 3,955,894    | 4,008,514    | 0          | 2,179,177   | 2,179,177   |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0            | 21,004,961   | 21,004,961   | 0            | 13,543,999   | 13,543,999   | 0          | 7,460,962   | 7,460,962   |
| 1                 | 557018  | Merchandise Processing Fee                 | 0            | 52,298       | 52,298       | 0            | 33,722       | 33,722       | 0          | 18,576      | 18,576      |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0            | (21,276,642) | (21,276,642) | 0            | (13,719,179) | (13,719,179) | 0          | (7,557,463) | (7,557,463) |
| 1                 | 557160  | Power Supply Expense - Miscellaneous       | 0            | 2,945,613    | 2,945,613    | 0            | 1,899,331    | 1,899,331    | 0          | 1,046,282   | 1,046,282   |
| 99                | 557161  | Unbilled Add-Ons                           | 722,546      | 0            | 722,546      | 348,149      | 0            | 348,149      | 374,397    | 0           | 374,397     |
| 1                 | 557165  | Other Resource Costs-CAISO Charges         | 0            | 405,884      | 405,884      | 0            | 261,714      | 261,714      | 0          | 144,170     | 144,170     |
| 1                 | 557167  | Other Resource Costs-CA Carbon             | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0           | 0           |
| 1                 | 557170  | Broker Fees - Power                        | 1,860        | 412,843      | 414,703      | 0            | 266,201      | 266,201      | 1,860      | 146,642     | 148,502     |
| 1                 | 557171  | REC Broker Fees                            | 0            | 62,055       | 62,055       | 0            | 40,013       | 40,013       | 0          | 22,042      | 22,042      |
| 1                 | 557172  | Trade Reporting                            | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0           | 0           |
| 1                 | 557175  | Solar Select Deferral                      | 999,029      | 0            | 999,029      | 999,029      | 0            | 999,029      | 0          | 0           | 0           |
| 1                 | 557200  | Nez Perce                                  | 818,678      | 0            | 818,678      | 497,498      | 0            | 497,498      | 321,180    | 0           | 321,180     |
| 99                | 557280  | Washington ERM Deferred                    | (13,637,625) | 0            | (13,637,625) | (13,637,625) | 0            | (13,637,625) | 0          | 0           | 0           |
| 99                | 557270  | Other Power Supply Expense - Other Exp     | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0           | 0           |
| 99                | 557290  | Washington ERM Amortization                | 16,047,553   | 0            | 16,047,553   | 16,047,553   | 0            | 16,047,553   | 0          | 0           | 0           |
| 1                 | 557312  | Lancaster Power Supply Expense Deferred    | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0           | 0           |
| 1                 | 557322  | RECs Power Supply Expense Deferred         | 3,134,020    | 0            | 3,134,020    | 3,134,020    | 0            | 3,134,020    | 0          | 0           | 0           |
| 99                | 557324  | Def Power Supply Exp-REC Amort             | (1,265,953)  | 0            | (1,265,953)  | (1,265,953)  | 0            | (1,265,953)  | 0          | 0           | 0           |
| 99                | 557331  | Reardan Wind Costs                         | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0           | 0           |
| 99                | 557380  | Idaho PCA Deferred                         | 7,649,764    | 0            | 7,649,764    | 0            | 0            | 0            | 7,649,764  | 0           | 7,649,764   |
| 99                | 557390  | Idaho PCA Amortization                     | 12,354,708   | 0            | 12,354,708   | 0            | 0            | 0            | 12,354,708 | 0           | 12,354,708  |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0            | 1,337        | 1,337        | 0            | 862          | 862          | 0          | 475         | 475         |
| 1                 | 557610  | Other Expenses - Exposure                  | 0            | 0            | 0            | 0            | 0            | 0            | 0          | 0           | 0           |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0            | 5,578,511    | 5,578,511    | 0            | 3,597,024    | 3,597,024    | 0          | 1,981,487   | 1,981,487   |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0            | (5,578,511)  | (5,578,511)  | 0            | (3,597,024)  | (3,597,024)  | 0          | (1,981,487) | (1,981,487) |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0            | 26,319,667   | 26,319,667   | 0            | 16,970,921   | 16,970,921   | 0          | 9,348,746   | 9,348,746   |
| TOTAL ACCOUNT 557 |         |  | 26,877,200   | 36,063,087   | 62,940,287   | 6,175,291    | 23,253,478   | 29,428,769   | 20,701,909 | 12,809,609  | 33,511,518  |

ALLOCATION RATIOS:

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

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                                      | Report ID:       |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b> | <b>E-908-12E</b> |
| For Twelve Months Ended June 30, 2024                      |                  |
| Ending Balance Basis                                       |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                 | ***** SYSTEM ***** |                |                   | ***** WASHINGTON ***** |                |                   | ***** IDAHO ***** |               |                  |
|-----------|---------|---|--------------------|----------------|-------------------|------------------------|----------------|-------------------|-------------------|---------------|------------------|
|           |         |   | Direct             | Allocated      | Total             | Direct                 | Allocated      | Total             | Direct            | Allocated     | Total            |
| 2         | 908000  | Customer Assistance Expense                 | 820,880            | 225,935        | 1,046,815         | 734,974                | 146,842        | 881,816           | 85,906            | 79,093        | 164,999          |
| 99        | 908600  | Public Purpose Tariff Rider Expense Offset  | 32,995,304         | 0              | 32,995,304        | 28,019,596             | 0              | 28,019,596        | 4,975,708         | 0             | 4,975,708        |
| 99        | 908610  | Limited Income Tax Refund Program           | 161,528            | 0              | 161,528           | 161,528                | 0              | 161,528           | 0                 | 0             | 0                |
| 99        | 908690  | Unbilled Public Purpose Tariff Amortization | 192,250            | 0              | 192,250           | 296,778                | 0              | 296,778           | (104,528)         | 0             | (104,528)        |
| 99        | 908990  | DSM Amortization                            | 0                  | 0              | 0                 | 0                      | 0              | 0                 | 0                 | 0             | 0                |
|           |         | <b>TOTAL ACCOUNT 908</b>                    | <b>34,169,962</b>  | <b>225,935</b> | <b>34,395,897</b> | <b>29,212,876</b>      | <b>146,842</b> | <b>29,359,718</b> | <b>4,957,086</b>  | <b>79,093</b> | <b>5,036,179</b> |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers | 100.000% | 64.993% | 35.007% |
| E-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>E-INT-12E</b> |
| <b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>                    |                                |
| For Twelve Months Ended June 30, 2024<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System        | Washington    | Idaho         |
|-----------|--|---------------|---------------|---------------|
|           | Debt                                   |               |               |               |
| 1         | Capital Structure - Debt Ratio         |               | 55.38%        | 55.38%        |
| 2         | Cost of Debt                           |               | 5.235%        | 5.243%        |
|           | Total Weighted Cost                    |               | 2.899%        | 2.904%        |
| E-APL     | Net Rate Base                          | 3,366,137,070 | 2,259,292,971 | 1,106,844,099 |
|           | Interest Deduction for FIT Calculation | 97,639,656    | 65,496,903    | 32,142,753    |
| 1         | AMA Actual Debt Ratio                  |               |               |               |
| 2         | AMA Actual Debt Cost                   |               |               |               |

|   |                                |
|---|--------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>E-FIT-12E</b> |
| <b>ELECTRIC FEDERAL INCOME TAXES</b><br>For Twelve Months Ended June 30, 2024<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis          | Description                                   | System                        | Washington   | Idaho        |         |
|--------------------|---|-------------------------------|--------------|--------------|---------|
|                    | Calculation of Taxable Operating Income:      |                               |              |              |         |
| E-OPS              | Operating Revenue                             | 1,314,227,602                 | 870,485,356  | 443,742,246  |         |
| E-OPS              | Less: Operating & Maintenance Expense         | 833,539,950                   | 534,181,018  | 299,358,932  |         |
| E-OPS              | Less: Book Deprec/Amort and Reg Amortizations | 179,098,658                   | 123,263,539  | 55,835,119   |         |
| E-OTX              | Less: Taxes Other than FIT                    | 82,159,676                    | 68,114,507   | 14,045,169   |         |
|                    | Net Operating Income Before FIT               | 219,429,318                   | 144,926,292  | 74,503,026   |         |
| E-INT              | Less: Interest Expense                        | 97,639,656                    | 65,496,903   | 32,142,753   |         |
| E-OTX              | Less: ID ITC Deferred & Amortization          | (26,460)                      | 0            | (26,460)     |         |
| E-SCM              | Plus: Schedule M Adjustments                  | (96,772,090)                  | (76,291,643) | (20,480,447) |         |
|                    | Taxable Net Operating Income                  | 24,991,112                    | 3,137,746    | 21,853,366   |         |
|                    | Tax Rate                                      | 21.00%                        | 21.00%       | 21.00%       |         |
|                    | Federal Income Tax                            | 5,248,134                     | 658,927      | 4,589,207    |         |
| 1                  | Production Tax Credit                         | 0                             | 0            | 0            |         |
| 1                  | Investment Tax Credit *                       | 0                             | 0            | 0            |         |
|                    | Total Net Federal Income Tax                  | 5,248,134                     | 658,927      | 4,589,207    |         |
| E-DTE              | Deferred FIT                                  | 11,728,299                    | 11,066,327   | 661,972      |         |
| E-DTE              | Customer Tax Credit Amortization              | (20,935,072)                  | (16,632,096) | (4,302,976)  |         |
| 1                  | 411400 Amortized Investment Tax Credit        | (599,887)                     | (386,807)    | (213,080)    |         |
|                    | Total Net FIT/Deferred FIT                    | (4,558,526)                   | (5,293,649)  | 735,123      |         |
| ALLOCATION RATIOS: |   |                               |              |              |         |
| E-ALL              | 1   | Production/Transmission Ratio | 100.000%     | 64.480%      | 35.520% |
| E-ALL              | 99  | Not Allocated                 | 0.000%       | 0.000%       | 0.000%  |

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

| Ref/Basis | Description                                    | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |               |               | ***** IDAHO ***** |              |              |
|-----------|--|--------------------|---------------|---------------|------------------------|---------------|---------------|-------------------|--------------|--------------|
|           |  | Direct             | Allocated     | Total         | Direct                 | Allocated     | Total         | Direct            | Allocated    | Total        |
|           | 997000 Book Depreciation & Amortization        | 83,766,113         | 118,844,147   | 202,610,260   | 58,468,169             | 79,334,999    | 137,803,168   | 25,297,944        | 39,509,148   | 64,807,092   |
| 12        | 997001 Contributions In Aid of Construction    | 0                  | 9,433,624     | 9,433,624     | 0                      | 6,289,020     | 6,289,020     | 0                 | 3,144,604    | 3,144,604    |
| 12        | 997002 Injuries and Damages                    | 0                  | 400,000       | 400,000       | 0                      | 266,664       | 266,664       | 0                 | 133,336      | 133,336      |
| 99        | 997004 Boulder Park Write Off                  | (112,280)          | 0             | (112,280)     | 0                      | 0             | 0             | (112,280)         | 0            | (112,280)    |
| 12        | 997005 FAS106 Current Retiree Medical Accrual  | 0                  | (1,105,432)   | (1,105,432)   | 0                      | (736,947)     | (736,947)     | 0                 | (368,485)    | (368,485)    |
| 99        | 997007 Idaho PCA                               | 19,662,920         | 0             | 19,662,920    | 0                      | 0             | 0             | 19,662,920        | 0            | 19,662,920   |
| 12        | 997009 Rathdrum Turbine Lease                  | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997016 Redemption Expense Amortization         | 0                  | 313,769       | 313,769       | 0                      | 209,177       | 209,177       | 0                 | 104,592      | 104,592      |
| 99        | 997018 DSM Tariff Rider                        | (22,855,282)       | (282)         | (22,855,564)  | (15,037,362)           | (188)         | (15,037,550)  | (7,817,920)       | (94)         | (7,818,014)  |
| 12        | 997020 FAS87 Current Pension Accrual           | 0                  | (1,425,881)   | (1,425,881)   | 0                      | (950,578)     | (950,578)     | 0                 | (475,303)    | (475,303)    |
| 12        | 997027 Uncollectibles                          | 4,186,920          | (2,993,208)   | 1,193,712     | 2,582,663              | (1,995,452)   | 587,211       | 1,604,257         | (997,756)    | 606,501      |
| 99        | 997031 Decoupling Mechanism                    | (25,815,347)       | 0             | (25,815,347)  | (20,349,194)           | 0             | (20,349,194)  | (5,466,153)       | 0            | (5,466,153)  |
| 12        | 997032 Interest Rate Swaps                     | 0                  | 7,367,727     | 7,367,727     | 0                      | 4,911,769     | 4,911,769     | 0                 | 2,455,958    | 2,455,958    |
| 99        | 997033 BPA Residential Exchange                | 557,436            | 0             | 557,436       | 392,153                | 0             | 392,153       | 165,283           | 0            | 165,283      |
| 99        | 997034 Montana Hydro Settlement                | 2,156,540          | (24,450,400)  | (22,293,860)  | 1,431,512              | (16,798,158)  | (15,366,646)  | 725,028           | (7,652,242)  | (6,927,214)  |
| 99        | 997035 Leases                                  | 0                  | 64,694        | 64,694        | 0                      | 44,447        | 44,447        | 0                 | 20,247       | 20,247       |
| 99        | 997043 Washington Deferred Power Costs         | 4,399,010          | 0             | 4,399,010     | 4,399,010              | 0             | 4,399,010     | 0                 | 0            | 0            |
| 12        | 997044 Non-Monetary Power Costs                | 0                  | 10,606        | 10,606        | 0                      | 7,071         | 7,071         | 0                 | 3,535        | 3,535        |
| 12        | 997045 Section 199 Manufacturing Deduction     | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997046 Nez Perce Settlement                    | (16,820)           | 0             | (16,820)      | (22,008)               | 0             | (22,008)      | 5,188             | 0            | 5,188        |
| 12        | 997048 AFUDC                                   | 0                  | (2,376,849)   | (2,376,849)   | 0                      | (1,584,550)   | (1,584,550)   | 0                 | (792,299)    | (792,299)    |
| 12        | 997049 Tax Depreciation                        | 0                  | (179,852,855) | (179,852,855) | 0                      | (119,900,704) | (119,900,704) | 0                 | (59,952,151) | (59,952,151) |
| 99        | 997058 Colstrip Community Fund                 | 750,000            | 0             | 750,000       | 750,000                | 0             | 750,000       | 0                 | 0            | 0            |
| 12        | 997061 CDA Fund Settlement                     | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997063 CDA Lake Settlement                     | 0                  | 884,086       | 884,086       | 0                      | 589,385       | 589,385       | 0                 | 294,701      | 294,701      |
| 99        | 997065 Amortization - Unbilled Revenue Add-Ins | 1,025,035          | 0             | 1,025,035     | 761,785                | 0             | 761,785       | 263,250           | 0            | 263,250      |
| 12        | 997072 CDA Fund Settlement-Prepayment          | 0                  | (2,000,000)   | (2,000,000)   | 0                      | (1,289,600)   | (1,289,600)   | 0                 | (710,400)    | (710,400)    |
| 12        | 997080 Book Transportation Depreciation        | 0                  | 5,399,834     | 5,399,834     | 0                      | 3,599,853     | 3,599,853     | 0                 | 1,799,981    | 1,799,981    |
| 12        | 997081 Deferred Compensation                   | 0                  | (41,798)      | (41,798)      | 0                      | (27,865)      | (27,865)      | 0                 | (13,933)     | (13,933)     |
| 4         | 997082 Meal Disallowances                      | 0                  | 705,439       | 705,439       | 0                      | 484,658       | 484,658       | 0                 | 220,781      | 220,781      |
| 12        | 997083 Paid Time Off                           | 0                  | 799,705       | 799,705       | 0                      | 533,131       | 533,131       | 0                 | 266,574      | 266,574      |
| 12        | 997084 Customer Uncollectibles                 | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997088 Deferred O&M Colstrip & CS2             | (1,865,481)        | 0             | (1,865,481)   | 0                      | 0             | 0             | (1,865,481)       | 0            | (1,865,481)  |
| 99        | 997095 WA REC Deferral                         | 1,868,067          | 0             | 1,868,067     | 1,868,067              | 0             | 1,868,067     | 0                 | 0            | 0            |
| 12        | 997096 CDA Settlement Costs                    | 0                  | 32,720        | 32,720        | 0                      | 21,813        | 21,813        | 0                 | 10,907       | 10,907       |
| 99        | 997098 Provision for Rate Refund               | (127,601)          | 0             | (127,601)     | (127,601)              | 0             | (127,601)     | 0                 | 0            | 0            |
| 12        | 997099 Kettle Falls Diesel Leak                | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 99        | 997100 WA REC Amort                            | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |
| 12        | 997101 Repairs 481 (a)                         | 0                  | (65,779,741)  | (65,779,741)  | 0                      | (43,852,722)  | (43,852,722)  | 0                 | (21,927,019) | (21,927,019) |
| 99        | 997102 Amort Idaho Earnings Test (254229)      | (286,238)          | 0             | (286,238)     | 0                      | 0             | 0             | (286,238)         | 0            | (286,238)    |
| 99        | 997107 MDM System                              | 3,787,130          | 0             | 3,787,130     | 3,787,130              | 0             | 3,787,130     | 0                 | 0            | 0            |
| 99        | 997109 Tax Reform Amortization                 | (55,379)           | 0             | (55,379)      | 0                      | 0             | 0             | (55,379)          | 0            | (55,379)     |
| 99        | 997110 FISERVE                                 | 97,131             | 267,112       | 364,243       | 0                      | 178,073       | 178,073       | 97,131            | 89,039       | 186,170      |
| 12        | 997111 Capitalized Transportation              | 0                  | (104,426)     | (104,426)     | 0                      | (69,617)      | (69,617)      | 0                 | (34,809)     | (34,809)     |
| 12        | 997114 AFUDC Debt CWIP                         | 0                  | 131,508       | 131,508       | 0                      | 87,671        | 87,671        | 0                 | 43,837       | 43,837       |
| 99        | 997115 AFUDC Equity DFIT Deferral              | 0                  | 0             | 0             | 0                      | 0             | 0             | 0                 | 0            | 0            |

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

AVISTA UTILITIES

| Ref/Basis | Description                                | ***** SYSTEM ***** |                      |                     | ***** WASHINGTON ***** |                      |                     | ***** IDAHO ***** |                     |                     |
|-----------|--|--------------------|----------------------|---------------------|------------------------|----------------------|---------------------|-------------------|---------------------|---------------------|
|           |  | Direct             | Allocated            | Total               | Direct                 | Allocated            | Total               | Direct            | Allocated           | Total               |
| 99        | 997117 Colstrip Plant Adjustment           | (4,318,617)        | 0                    | (4,318,617)         | (2,652,794)            | 0                    | (2,652,794)         | (1,665,823)       | 0                   | (1,665,823)         |
| 99        | 997119 AFUDC Tax CPI                       | 0                  | 4,113,437            | 4,113,437           | 0                      | 2,742,264            | 2,742,264           | 0                 | 1,371,173           | 1,371,173           |
| 99        | 997120 Transportation Tax Disallowance     | 0                  | 130,518              | 130,518             | 0                      | 87,011               | 87,011              | 0                 | 43,507              | 43,507              |
| 99        | 997122 Regulatory Fees                     | (1,276,576)        | 0                    | (1,276,576)         | (1,276,576)            | 0                    | (1,276,576)         | 0                 | 0                   | 0                   |
| 99        | 997123 EIM Deferred O&M                    | 291,300            | 0                    | 291,300             | 0                      | 0                    | 0                   | 291,300           | 0                   | 291,300             |
| 99        | 997125 COVID-19                            | (1,556,398)        | 0                    | (1,556,398)         | (1,294,451)            | 0                    | (1,294,451)         | (261,947)         | 0                   | (261,947)           |
| 99        | 997126 Prepaid Expenses                    | 0                  | (255,166)            | (255,166)           | 0                      | (170,109)            | (170,109)           | 0                 | (85,057)            | (85,057)            |
| 99        | 997127 CARES Act SS Deferral               | 0                  | 0                    | 0                   | 0                      | 0                    | 0                   | 0                 | 0                   | 0                   |
| 99        | 997128 Meters Expensed                     | 0                  | 607,722              | 607,722             | 0                      | 405,144              | 405,144             | 0                 | 202,578             | 202,578             |
| 99        | 997129 Mixed Service Costs (IDD#5)         | 0                  | (27,500,000)         | (27,500,000)        | 0                      | (18,333,150)         | (18,333,150)        | 0                 | (9,166,850)         | (9,166,850)         |
| 99        | 997130 Wild Fire Resiliency Deferral       | (514,665)          | 0                    | (514,665)           | (1,037,563)            | 0                    | (1,037,563)         | 522,898           | 0                   | 522,898             |
| 99        | 997132 Battery Storage Deferral            | 0                  | 0                    | 0                   | 0                      | 0                    | 0                   | 0                 | 0                   | 0                   |
| 99        | 997134 WA Revenue Deferral EIM Benefits    | (990,053)          | 0                    | (990,053)           | (990,053)              | 0                    | (990,053)           | 0                 | 0                   | 0                   |
| 99        | 997135 CS2 Deferred Insurance Proceeds     | 0                  | 0                    | 0                   | 0                      | 0                    | 0                   | 0                 | 0                   | 0                   |
| 99        | 997136 Accum Provision for Rate Refund-EIM | 0                  | 0                    | 0                   | 0                      | 0                    | 0                   | 0                 | 0                   | 0                   |
| 99        | 997137 CEIP                                | (1,494,962)        | 0                    | (1,494,962)         | (1,494,962)            | 0                    | (1,494,962)         | 0                 | 0                   | 0                   |
| 99        | 997138 Intervenor Funding                  | 97,938             | 0                    | 97,938              | 97,938                 | 0                    | 97,938              | 0                 | 0                   | 0                   |
| 99        | 997139 Pension Settlement                  | 0                  | 462,398              | 462,398             | 0                      | 308,262              | 308,262             | 0                 | 154,136             | 154,136             |
| 99        | 997140 Insurance Balancing                 | (5,629,485)        | 0                    | (5,629,485)         | (3,755,730)            | 0                    | (3,755,730)         | (1,873,755)       | 0                   | (1,873,755)         |
| 99        | 997141 CCA                                 | (109,093)          | 0                    | (109,093)           | (768,363)              | 0                    | (768,363)           | 659,270           | 0                   | 659,270             |
| 99        | 997143 Depreciation Rate Deferral          | 651,167            | 0                    | 651,167             | 337,533                | 0                    | 337,533             | 313,634           | 0                   | 313,634             |
| 99        | 997145 Sec 174 Research Costs              | 0                  | 4,872,472            | 4,872,472           | 0                      | 3,248,282            | 3,248,282           | 0                 | 1,624,190           | 1,624,190           |
|           | <b>TOTAL SCHEDULE M ADJUSTMENTS</b>        | <b>56,272,430</b>  | <b>(153,044,520)</b> | <b>(96,772,090)</b> | <b>26,069,303</b>      | <b>(102,360,946)</b> | <b>(76,291,643)</b> | <b>30,203,127</b> | <b>(50,683,574)</b> | <b>(20,480,447)</b> |

ALLOCATION RATIOS:

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio     | 100.000% | 68.703% | 31.297% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 66.666% | 33.334% |
| E-ALL | 99 | Not Allocated                     | 0.000%   | 0.000%  | 0.000%  |

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

AVISTA UTILITIES

| ef/Bas                                    | Acct No | Description                                     | ***** SYSTEM ***** |              |              | ***** WASHINGTON ***** |              |              | ***** IDAHO ***** |             |             |
|---|---------|---|--------------------|--------------|--------------|------------------------|--------------|--------------|-------------------|-------------|-------------|
|   |         |   | Direct             | Allocated    | Total        | Direct                 | Allocated    | Total        | Direct            | Allocated   | Total       |
| 12  | 410100  | Deferred Federal Income Tax Expense - Allocated | 0                  | 19,284,472   | 19,284,472   | 0                      | 12,856,186   | 12,856,186   | 0                 | 6,428,286   | 6,428,286   |
| 99  | 410100  | Deferred Federal Income Tax Expense - Washingto | 6,692,050          | 0            | 6,692,050    | 6,692,050              | 0            | 6,692,050    | 0                 | 0           | 0           |
| 99  | 410100  | Deferred Federal Income Tax Expense - Idaho     | 951,899            | 0            | 951,899      | 0                      | 0            | 0            | 951,899           | 0           | 951,899     |
|   | 410100  | Total   | 7,643,949          | 19,284,472   | 26,928,421   | 6,692,050              | 12,856,186   | 19,548,236   | 951,899           | 6,428,286   | 7,380,185   |
| 12  | 411100  | Deferred Federal Income Tax Expense - Allocated | 0                  | (16,791,903) | (16,791,903) | 0                      | (11,194,490) | (11,194,490) | 0                 | (5,597,413) | (5,597,413) |
| 99  | 411100  | Deferred Federal Income Tax Expense - Washingto | 635,223            | 0            | 635,223      | 635,223                | 0            | 635,223      | 0                 | 0           | 0           |
| 99  | 411100  | Deferred Federal Income Tax Expense - Idaho     | (2,239,377)        | 0            | (2,239,377)  | 0                      | 0            | 0            | (2,239,377)       | 0           | (2,239,377) |
|   | 411100  | Total   | (1,604,154)        | (16,791,903) | (18,396,057) | 635,223                | (11,194,490) | (10,559,267) | (2,239,377)       | (5,597,413) | (7,836,790) |
| 12  | 410193  | Deferred Federal Income Tax Expense - Allocated | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0           | 0           |
| 99  | 410193  | Deferred Federal Income Tax Expense - Washingto | 2,077,358          | 0            | 2,077,358    | 2,077,358              | 0            | 2,077,358    | 0                 | 0           | 0           |
| 99  | 410193  | Deferred Federal Income Tax Expense - Idaho     | 1,118,577          | 0            | 1,118,577    | 0                      | 0            | 0            | 1,118,577         | 0           | 1,118,577   |
|   | 410193  | Total   | 3,195,935          | 0            | 3,195,935    | 2,077,358              | 0            | 2,077,358    | 1,118,577         | 0           | 1,118,577   |
| Total Deferred Federal Income Tax Expense |         |   | 9,235,730          | 2,492,569    | 11,728,299   | 9,404,631              | 1,661,696    | 11,066,327   | (168,901)         | 830,873     | 661,972     |
| 99  | 411193  | Customer Tax Credit Amortization - Washington   | (16,632,096)       | 0            | (16,632,096) | (16,632,096)           | 0            | (16,632,096) | 0                 | 0           | 0           |
| 99  | 411193  | Customer Tax Credit Amortization - Idaho        | (4,302,976)        | 0            | (4,302,976)  | 0                      | 0            | 0            | (4,302,976)       | 0           | (4,302,976) |
|   | 411193  | Total   | (20,935,072)       | 0            | (20,935,072) | (16,632,096)           | 0            | (16,632,096) | (4,302,976)       | 0           | (4,302,976) |

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 66.666% | 33.334% |
| E-ALL | 99 | Not Allocated                     | 0.000%   | 0.000%  | 0.000%  |

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

AVISTA UTILITIES

| Ref/Basis                                  | Account | Description                               | ***** SYSTEM ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                  |                   |
|--|---------|---|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|-------------------|
|  |         |   | Direct             | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated        | Total             |
| <b>PRODUCTION &amp; TRANSMISSION</b>       |         |   |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 1  | 408130  | State Excise Tax                          | 0                  | 67,914            | 67,914            | 0                      | 43,791            | 43,791            | 0                 | 24,123           | 24,123            |
| 1  | 408140  | State Kwh Generation Tax                  | 0                  | 1,255,917         | 1,255,917         | 0                      | 809,815           | 809,815           | 0                 | 446,102          | 446,102           |
| 1  | 408150  | R&P Property Tax--Production              | 0                  | 12,342,872        | 12,342,872        | 0                      | 7,958,684         | 7,958,684         | 0                 | 4,384,188        | 4,384,188         |
| 1  | 408180  | R&P Property Tax--Transmission            | 0                  | 4,204,997         | 4,204,997         | 0                      | 2,711,382         | 2,711,382         | 0                 | 1,493,615        | 1,493,615         |
| 1  | 409100  | State Income Tax--Montana & Oregon        | 0                  | 20,173            | 20,173            | 0                      | 13,008            | 13,008            | 0                 | 7,165            | 7,165             |
| <b>TOTAL PRODUCTION &amp; TRANSMISSION</b> |         |   | <b>0</b>           | <b>17,891,873</b> | <b>17,891,873</b> | <b>0</b>               | <b>11,536,680</b> | <b>11,536,680</b> | <b>0</b>          | <b>6,355,193</b> | <b>6,355,193</b>  |
| <b>DISTRIBUTION</b>                        |         |   |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 99   | 408110  | State Excise Tax                          | 25,161,232         | 0                 | 25,161,232        | 25,161,214             | 0                 | 25,161,214        | 18                | 0                | 18                |
| 99   | 408120  | Municipal Occupation & License Tax        | 25,434,581         | 0                 | 25,434,581        | 21,306,721             | 0                 | 21,306,721        | 4,127,860         | 0                | 4,127,860         |
| 99   | 408160  | Miscellaneous State or Local Tax--WA & ID | 262                | 0                 | 262               | 0                      | 0                 | 0                 | 262               | 0                | 262               |
| 99   | 408170  | R&P Property Tax--Distribution            | 7,379,769          | 0                 | 7,379,769         | 5,728,684              | 0                 | 5,728,684         | 1,651,085         | 0                | 1,651,085         |
| 99   | 409100  | State Income Tax--Idaho                   | 51                 | 0                 | 51                | 0                      | 0                 | 0                 | 51                | 0                | 51                |
| 99   | 411410  | State Income Tax--Idaho ITC Deferred      | 52                 | 0                 | 52                | 0                      | 0                 | 0                 | 52                | 0                | 52                |
| 99   | 411420  | State Income Tax--Idaho ITC Amortization  | (26,512)           | 0                 | (26,512)          | 0                      | 0                 | 0                 | (26,512)          | 0                | (26,512)          |
| <b>TOTAL DISTRIBUTION</b>                  |         |   | <b>57,949,435</b>  | <b>0</b>          | <b>57,949,435</b> | <b>52,196,619</b>      | <b>0</b>          | <b>52,196,619</b> | <b>5,752,816</b>  | <b>0</b>         | <b>5,752,816</b>  |
| <b>ADMINISTRATIVE &amp; GENERAL</b>        |         |   |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 99   | 408115  | Payroll Taxes                             | 1,133,395          | 5,184,973         | 6,318,368         | 818,976                | 3,562,232         | 4,381,208         | 314,419           | 1,622,741        | 1,937,160         |
| <b>TOTAL A&amp;G</b>                       |         |   | <b>1,133,395</b>   | <b>5,184,973</b>  | <b>6,318,368</b>  | <b>818,976</b>         | <b>3,562,232</b>  | <b>4,381,208</b>  | <b>314,419</b>    | <b>1,622,741</b> | <b>1,937,160</b>  |
| <b>TOTAL TAXES OTHER THAN FIT</b>          |         |   | <b>59,082,830</b>  | <b>23,076,846</b> | <b>82,159,676</b> | <b>53,015,595</b>      | <b>15,098,912</b> | <b>68,114,507</b> | <b>6,067,235</b>  | <b>7,977,934</b> | <b>14,045,169</b> |

ALLOCATION RATIOS:

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

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

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

AVISTA UTILITIES

|   |         |  | *****SYSTEM*****   |                      |                      | *****WASHINGTON***** |                    |                      | *****IDAHO*****    |                    |                    |
|---|---------|--|--------------------|----------------------|----------------------|----------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
| Ref/Basis                               | Account | Description  | Direct             | Allocated            | Total                | Direct               | Allocated          | Total                | Direct             | Allocated          | Total              |
| <b>PLANT IN SERVICE</b>                 |         |  |                    |                      |                      |                      |                    |                      |                    |                    |                    |
| <b>INTANGIBLE PLANT:</b>                |         |  |                    |                      |                      |                      |                    |                      |                    |                    |                    |
| 1                                       | 182324  | CDA Lake CDR Fund - Allocated                          | 0                  | 7,050,000            | 7,050,000            | 0                    | 4,545,840          | 4,545,840            | 0                  | 2,504,160          | 2,504,160          |
| 1                                       | 182325  | CDA Lake IPA Fund                                      | 0                  | 2,000,000            | 2,000,000            | 0                    | 1,289,600          | 1,289,600            | 0                  | 710,400            | 710,400            |
| 1                                       | 182333  | CDA Settlement Costs                                   | 0                  | 966,587              | 966,587              | 0                    | 623,255            | 623,255              | 0                  | 343,332            | 343,332            |
| 1                                       | 182381  | CDA Settlement Past Storage                            | 0                  | 26,117,363           | 26,117,363           | 0                    | 16,840,476         | 16,840,476           | 0                  | 9,276,887          | 9,276,887          |
| 1                                       | 302000  | Franchises & Consents                                  | 2,936,605          | 44,049,218           | 46,985,823           | 2,936,605            | 28,402,936         | 31,339,541           | 0                  | 15,646,282         | 15,646,282         |
| 1,4                                     | 303000  | Misc Intangible Plant- (C-IPL)                         | 319,716            | 16,430,442           | 16,750,158           | 319,716              | 10,782,160         | 11,101,876           | 0                  | 5,648,282          | 5,648,282          |
| 4                                       | 303100  | Misc Intangible Plant-Mainframe Software (C-IPL)       | 7,138,219          | 106,520,677          | 113,658,896          | 7,138,219            | 73,182,901         | 80,321,120           | 0                  | 33,337,776         | 33,337,776         |
| 4                                       | 30310X  | Misc Intangible Plant-Term On-Premise Software (C-IPL) | 0                  | 38,513,659           | 38,513,659           | 0                    | 26,460,039         | 26,460,039           | 0                  | 12,053,620         | 12,053,620         |
| 4                                       | 303110  | Misc Intangible Plant-PC Software (C-IPL)              | 0                  | 7,813,329            | 7,813,329            | 0                    | 5,367,991          | 5,367,991            | 0                  | 2,445,338          | 2,445,338          |
| 4                                       | 303115  | Misc Intangible Plant-PC Software (C-IPL)              | 0                  | 70,157,241           | 70,157,241           | 0                    | 48,200,129         | 48,200,129           | 0                  | 21,957,112         | 21,957,112         |
| 4                                       | 303120  | Misc Intangible Plant-Software 12.5 YR (C-IPL)         | 0                  | 20,864,744           | 20,864,744           | 0                    | 14,334,705         | 14,334,705           | 0                  | 6,530,039          | 6,530,039          |
| 4                                       | 303121  | Misc Intangible Plant-AMI Software                     | 3,746,344          | 59,497               | 3,805,841            | 3,746,344            | 40,876             | 3,787,220            | 0                  | 18,621             | 18,621             |
| 4                                       | 30313X  | Misc Intangible Plant-Term SAAS Software (C-IPL)       | 0                  | 22,785,031           | 22,785,031           | 0                    | 15,654,000         | 15,654,000           | 0                  | 7,131,031          | 7,131,031          |
| <b>TOTAL INTANGIBLE PLANT</b>           |         |  | <b>14,140,884</b>  | <b>363,327,788</b>   | <b>377,468,672</b>   | <b>14,140,884</b>    | <b>245,724,908</b> | <b>259,865,792</b>   | <b>0</b>           | <b>117,602,880</b> | <b>117,602,880</b> |
| <b>STEAM PRODUCTION PLANT:</b>          |         |  |                    |                      |                      |                      |                    |                      |                    |                    |                    |
| 1                                       | 310XXX  | Land & Land Rights                                     | 0                  | 3,857,582            | 3,857,582            | 0                    | 2,487,369          | 2,487,369            | 0                  | 1,370,213          | 1,370,213          |
| 1                                       | 311XXX  | Structures & Improvements                              | 112,389,259        | 28,846,621           | 141,235,880          | 73,425,719           | 18,600,301         | 92,026,020           | 38,963,540         | 10,246,320         | 49,209,860         |
| 1                                       | 312000  | Boiler Plant   | 146,998,818        | 75,607,855           | 222,606,673          | 93,551,399           | 48,751,945         | 142,303,344          | 53,447,419         | 26,855,910         | 80,303,329         |
| 1                                       | 313000  | Generators   | 766,002            | 0                    | 766,002              | 493,471              | 0                  | 493,471              | 272,531            | 0                  | 272,531            |
| 1                                       | 314000  | Turbogenerator Units                                   | 40,169,279         | 18,739,181           | 58,908,460           | 26,252,299           | 12,083,024         | 38,335,323           | 13,916,980         | 6,656,157          | 20,573,137         |
| 1                                       | 315000  | Accessory Electric Equipment                           | 18,806,291         | 12,501,086           | 31,307,377           | 12,281,778           | 8,060,700          | 20,342,478           | 6,524,513          | 4,440,386          | 10,964,899         |
| 1                                       | 316000  | Miscellaneous Power Plant Equipment                    | 15,423,556         | 2,804,155            | 18,227,711           | 10,073,280           | 1,808,119          | 11,881,399           | 5,350,276          | 996,036            | 6,346,312          |
| <b>TOTAL STEAM PRODUCTION PLANT</b>     |         |  | <b>334,553,205</b> | <b>142,356,480</b>   | <b>476,909,685</b>   | <b>216,077,946</b>   | <b>91,791,458</b>  | <b>307,869,404</b>   | <b>118,475,259</b> | <b>50,565,022</b>  | <b>169,040,281</b> |
| <b>HYDRAULIC PRODUCTION PLANT:</b>      |         |  |                    |                      |                      |                      |                    |                      |                    |                    |                    |
| 1                                       | 330XXX  | Land & Land Rights                                     | 0                  | 68,410,838           | 68,410,838           | 0                    | 44,111,308         | 44,111,308           | 0                  | 24,299,530         | 24,299,530         |
| 1                                       | 331XXX  | Structures & Improvements                              | 0                  | 117,927,981          | 117,927,981          | 0                    | 76,039,962         | 76,039,962           | 0                  | 41,888,019         | 41,888,019         |
| 1                                       | 332XXX  | Reservoirs, Dams, & Waterways                          | 0                  | 267,030,005          | 267,030,005          | 0                    | 172,180,947        | 172,180,947          | 0                  | 94,849,058         | 94,849,058         |
| 1                                       | 333000  | Waterwheels, Turbines, & Generators                    | 0                  | 236,058,747          | 236,058,747          | 0                    | 152,210,680        | 152,210,680          | 0                  | 83,848,067         | 83,848,067         |
| 1                                       | 334000  | Accessory Electric Equipment                           | 0                  | 87,081,963           | 87,081,963           | 0                    | 56,150,450         | 56,150,450           | 0                  | 30,931,513         | 30,931,513         |
| 1                                       | 335XXX  | Miscellaneous Power Plant Equipment                    | 0                  | 14,559,768           | 14,559,768           | 0                    | 9,388,138          | 9,388,138            | 0                  | 5,171,630          | 5,171,630          |
| 1                                       | 336000  | Roads, Railroads, & Bridges                            | 0                  | 3,888,193            | 3,888,193            | 0                    | 2,507,107          | 2,507,107            | 0                  | 1,381,086          | 1,381,086          |
| <b>TOTAL HYDRAULIC PRODUCTION PLANT</b> |         |  | <b>0</b>           | <b>794,957,495</b>   | <b>794,957,495</b>   | <b>0</b>             | <b>512,588,592</b> | <b>512,588,592</b>   | <b>0</b>           | <b>282,368,903</b> | <b>282,368,903</b> |
| <b>OTHER PRODUCTION PLANT:</b>          |         |  |                    |                      |                      |                      |                    |                      |                    |                    |                    |
| 1                                       | 340200  | Land & Land Rights                                     | 0                  | 905,168              | 905,168              | 0                    | 583,652            | 583,652              | 0                  | 321,516            | 321,516            |
| 1                                       | 341000  | Structures & Improvements                              | 0                  | 17,643,510           | 17,643,510           | 0                    | 11,376,535         | 11,376,535           | 0                  | 6,266,975          | 6,266,975          |
| 1                                       | 342000  | Fuel Holders, Producers, & Accessories                 | 0                  | 21,071,526           | 21,071,526           | 0                    | 13,586,920         | 13,586,920           | 0                  | 7,484,606          | 7,484,606          |
| 1                                       | 343000  | Prime Movers   | 0                  | 21,395,146           | 21,395,146           | 0                    | 13,795,590         | 13,795,590           | 0                  | 7,599,556          | 7,599,556          |
| 1                                       | 344000  | Generators   | 0                  | 241,078,238          | 241,078,238          | 0                    | 155,447,248        | 155,447,248          | 0                  | 85,630,990         | 85,630,990         |
| 1                                       | 344010  | Generators - Solar                                     | 0                  | 172,151              | 172,151              | 0                    | 111,003            | 111,003              | 0                  | 61,148             | 61,148             |
| 1                                       | 345000  | Accessory Electric Equipment                           | 0                  | 27,092,286           | 27,092,286           | 0                    | 17,469,106         | 17,469,106           | 0                  | 9,623,180          | 9,623,180          |
| 1                                       | 345010  | Accessory Electric Equipment - Solar                   | 0                  | 33,209               | 33,209               | 0                    | 21,413             | 21,413               | 0                  | 11,796             | 11,796             |
| 1                                       | 346000  | Miscellaneous Power Plant Equipment                    | 0                  | 1,626,908            | 1,626,908            | 0                    | 1,049,030          | 1,049,030            | 0                  | 577,878            | 577,878            |
| <b>TOTAL OTHER PRODUCTION PLANT</b>     |         |  | <b>0</b>           | <b>331,018,142</b>   | <b>331,018,142</b>   | <b>0</b>             | <b>213,440,497</b> | <b>213,440,497</b>   | <b>0</b>           | <b>117,577,645</b> | <b>117,577,645</b> |
| <b>TOTAL PRODUCTION PLANT</b>           |         |  | <b>334,553,205</b> | <b>1,268,332,117</b> | <b>1,602,885,322</b> | <b>216,077,946</b>   | <b>817,820,547</b> | <b>1,033,898,493</b> | <b>118,475,259</b> | <b>450,511,570</b> | <b>568,986,829</b> |



RESULTS OF OPERATIONS

Report ID:  
E-PLT-12E

AVISTA UTILITIES

ELECTRIC UTILITY PLANT

For Twelve Months Ended June 30, 2024

Ending Balance Basis

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

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

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

| Ref/Basis                               | Account | Description   | Direct          | Allocated       | Total           | Direct        | Allocated     | Total           | Direct        | Allocated     | Total         |
|---|---------|---|-----------------|-----------------|-----------------|---------------|---------------|-----------------|---------------|---------------|---------------|
| ACCUMULATED DEPRECIATION                |         |   |                 |                 |                 |               |               |                 |               |               |               |
| E-ADEP                                  |         | Steam Production Plant                                | (305,276,620)   | (79,085,793)    | (384,362,413)   | (202,976,049) | (50,994,519)  | (253,970,568)   | (102,300,571) | (28,091,274)  | (130,391,845) |
| E-ADEP                                  |         | Hydro Production Plant                                | 0               | (211,158,549)   | (211,158,549)   | 0             | (136,155,032) | (136,155,032)   | 0             | (75,003,517)  | (75,003,517)  |
| E-ADEP                                  |         | Other Production Plant                                | 0               | (184,963,863)   | (184,963,863)   | 0             | (119,264,699) | (119,264,699)   | 0             | (65,699,164)  | (65,699,164)  |
| E-ADEP                                  |         | Transmission Plant                                    | (28,475,924)    | (263,272,111)   | (291,748,035)   | (17,497,457)  | (169,757,857) | (187,255,314)   | (10,978,467)  | (93,514,254)  | (104,492,721) |
| E-ADEP                                  |         | Distribution Plant                                    | (810,931,201)   | (616,525)       | (811,547,726)   | (507,060,973) | (426,321)     | (507,487,294)   | (303,870,228) | (190,204)     | (304,060,432) |
| E-ADEP                                  |         | General Plant   | (52,437,333)    | (117,867,824)   | (170,305,157)   | (35,001,064)  | (80,978,731)  | (115,979,795)   | (17,436,269)  | (36,889,093)  | (54,325,362)  |
| TOTAL ACCUMULATED DEPRECIATION          |         |   | (1,197,121,078) | (856,964,665)   | (2,054,085,743) | (762,535,543) | (557,577,159) | (1,320,112,702) | (434,585,535) | (299,387,506) | (733,973,041) |
| ACCUMULATED AMORTIZATION                |         |   |                 |                 |                 |               |               |                 |               |               |               |
| E-AAMT                                  |         | Production/Transmission-Franchises/Misc Intangibles   | 0               | (20,242,928)    | (20,242,928)    | 0             | (13,052,640)  | (13,052,640)    | 0             | (7,190,288)   | (7,190,288)   |
| E-AAMT                                  |         | Distribution-Franchises/Misc Intangibles              | (635,225)       | 0               | (635,225)       | (635,225)     | 0             | (635,225)       | 0             | 0             | 0             |
| E-AAMT                                  |         | General Plant - 303000                                | 0               | (4,169,235)     | (4,169,235)     | 0             | (2,859,097)   | (2,859,097)     | 0             | (1,310,138)   | (1,310,138)   |
| E-AAMT                                  |         | Miscellaneous IT Intangible Plant -3031XX             | (6,128,151)     | (154,085,588)   | (160,213,739)   | (6,128,151)   | (105,861,422) | (111,989,573)   | 0             | (48,224,166)  | (48,224,166)  |
| E-AAMT                                  |         | General Plant - 390200, 396200                        | 0               | (1,790,781)     | (1,790,781)     | 0             | (1,230,320)   | (1,230,320)     | 0             | (560,461)     | (560,461)     |
| TOTAL ACCUMULATED AMORTIZATION          |         |   | (6,763,376)     | (180,288,532)   | (187,051,908)   | (6,763,376)   | (123,003,479) | (129,766,855)   | 0             | (57,285,053)  | (57,285,053)  |
| TOTAL ACCUMULATED DEPR/AMORT            |         |   | (1,203,884,454) | (1,037,253,197) | (2,241,137,651) | (769,298,919) | (680,580,638) | (1,449,879,557) | (434,585,535) | (356,672,559) | (791,258,094) |
| NET ELECTRIC UTILITY PLANT before ADFIT |         |   | 1,792,152,092   | 1,978,310,739   | 3,770,462,831   | 1,223,343,138 | 1,290,279,419 | 2,513,622,557   | 568,808,954   | 688,031,320   | 1,256,840,274 |
| ACCUMULATED DFIT                        |         |   |                 |                 |                 |               |               |                 |               |               |               |
| 12                                      |         | ADFIT - FAS 109 Electric Plant (182310, 283170)       | 0               | 0               | 0               | 0             | 0             | 0               | 0             | 0             | 0             |
| 1                                       |         | ADFIT - Colstrip PCB (283200)                         | 0               | 0               | 0               | 0             | 0             | 0               | 0             | 0             | 0             |
| 12                                      |         | ADFIT - Electric Plant In Service (282900)            | 0               | (545,044,069)   | (545,044,069)   | 0             | (363,359,079) | (363,359,079)   | 0             | (181,684,990) | (181,684,990) |
| 4                                       |         | ADFIT - Common Plant (282900 from C-DTX)              | 0               | (44,629,304)    | (44,629,304)    | 0             | (30,661,671)  | (30,661,671)    | 0             | (13,967,633)  | (13,967,633)  |
| 4                                       |         | ADFIT - Plant AFUDC Equity (282919 from C-DTX)        | 0               | (5,158,344)     | (5,158,344)     | 0             | (3,543,937)   | (3,543,937)     | 0             | (1,614,407)   | (1,614,407)   |
| 4                                       |         | ADFIT - Common Plant (283750 from C-DTX)              | 0               | 23,018          | 23,018          | 0             | 15,814        | 15,814          | 0             | 7,204         | 7,204         |
| 1                                       |         | ADFIT - Lake CDA CDR Fund - Allocated (283324)        | 0               | 0               | 0               | 0             | 0             | 0               | 0             | 0             | 0             |
| 1                                       |         | ADFIT - CDA IPA Fund Deposit (283325)                 | 0               | 0               | 0               | 0             | 0             | 0               | 0             | 0             | 0             |
| 1                                       |         | ADFIT - CDA Lake Settlement - Allocated (283382)      | 0               | (5,484,646)     | (5,484,646)     | 0             | (3,536,500)   | (3,536,500)     | 0             | (1,948,146)   | (1,948,146)   |
| 1                                       |         | ADFIT - CDA Settlement Costs (283333)                 | 0               | (202,984)       | (202,984)       | 0             | (130,884)     | (130,884)       | 0             | (72,100)      | (72,100)      |
| 12                                      |         | ADFIT - Electric portion of Bond Redemptions (283850) | 0               | (929,841)       | (929,841)       | 0             | (619,888)     | (619,888)       | 0             | (309,953)     | (309,953)     |
| TOTAL ACCUMULATED DFIT                  |         |   | 0               | (601,426,170)   | (601,426,170)   | 0             | (401,836,145) | (401,836,145)   | 0             | (199,590,025) | (199,590,025) |
| NET ELECTRIC UTILITY PLANT              |         |   | 1,792,152,092   | 1,376,884,569   | 3,169,036,661   | 1,223,343,138 | 888,443,274   | 2,111,786,412   | 568,808,954   | 488,441,295   | 1,057,250,249 |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 64.480% | 35.520% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 69.149% | 30.851% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 68.703% | 31.297% |
| E-ALL | 12 | Net Electric Plant (before ADFIT)     | 100.000% | 66.666% | 33.334% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>ELECTRIC ADJUSTMENTS TO NET PLANT</b> | <b>E-APL-12E</b> |
| For Twelve Months Ended June 30, 2024    |                  |
| Ending Balance Basis                     |                  |

AVISTA UTILITIES

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

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

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

| Ref/Basis | Description (Accounts)                                | Direct        | Allocated     | Total         | Direct        | Allocated   | Total         | Direct      | Allocated   | Total         |
|-----------|---|---------------|---------------|---------------|---------------|-------------|---------------|-------------|-------------|---------------|
| E-PLT     | NET ELECTRIC PLANT IN SERVICE                         | 1,792,152,092 | 1,376,884,569 | 3,169,036,661 | 1,223,343,138 | 888,443,274 | 2,111,786,412 | 568,808,954 | 488,441,295 | 1,057,250,249 |
|           | OTHER ADJUSTMENTS                                     |               |               |               |               |             |               |             |             |               |
| 4         | Regulatory Asset - AFUDC (182332)                     | 8,166,459     | 44,342,182    | 52,508,641    | 6,148,959     | 30,464,409  | 36,613,368    | 2,017,500   | 13,877,773  | 15,895,273    |
| 4         | Accumulated Amortization - AFUDC (182318)             | (1,676,863)   | (7,958,463)   | (9,635,326)   | (1,259,951)   | (5,467,703) | (6,727,654)   | (416,912)   | (2,490,760) | (2,907,672)   |
| 99        | Colstrip 3 AFUDC Reallocation                         | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Colstrip Common AFUDC (186100)                        | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Colstrip Disallowed AFUDC (111100)                    | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Kettle Falls Disallowed Plant (101030)                | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Kettle Falls Disallowed Accumulated Depr (108030)     | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | ADFIT - Kettle Falls Disallowed (190420)              | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Boulder Park Disallowed Plant (101050)                | (2,600,000)   | 0             | (2,600,000)   | 0             | 0           | 0             | (2,600,000) | 0           | (2,600,000)   |
| 99        | Boulder Park Disallowed Accumulated Depr (108050)     | 2,384,796     | 0             | 2,384,796     | 0             | 0           | 0             | 2,384,796   | 0           | 2,384,796     |
| 99        | ADFIT - Boulder Park Disallowed (190040)              | 45,193        | 0             | 45,193        | 0             | 0           | 0             | 45,193      | 0           | 45,193        |
| 99        | Investment in WNP3 Exchange Power (124900, 124930)    | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | ADFIT - WNP3 Exchange Power (283120)                  | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | CDA Lake Settlement - WA (182382)                     | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | AMI Existing Meters/ERTs Deferred A/D (108121)        | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | CDA Lake Settlement - ID (186382)                     | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Regulatory Asset-Deferred Pre-AMI Meters/ERTs (18233) | 13,807,495    | 0             | 13,807,495    | 13,807,495    | 0           | 13,807,495    | 0           | 0           | 0             |
| 99        | Regulatory Asset-Deferred AMI Costs (182337)          | 20,907,863    | 0             | 20,907,863    | 20,907,863    | 0           | 20,907,863    | 0           | 0           | 0             |
| 99        | ADFIT-Deferred AMI Costs (283436)                     | (7,290,225)   | 0             | (7,290,225)   | (7,290,225)   | 0           | (7,290,225)   | 0           | 0           | 0             |
| 99        | Spokane River Relicensing (182322)                    | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | ADFIT - Spokane River Relicensing (283322)            | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Spokane River PM&Es (182323)                          | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | ADFIT - Spokane River PM&Es (283323)                  | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Montana Riverbed Settlement (186360)                  | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | ADFIT - Montana Riverbed Settlement (283365)          | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Lancaster Generation (182312)                         | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | ADFIT - Lancaster Generation (283312)                 | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Weatherization Loans - Sandpoint (124350)             | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 4         | Customer Advances (252000)                            | (5,172,727)   | 0             | (5,172,727)   | (1,290,353)   | 0           | (1,290,353)   | (3,882,374) | 0           | (3,882,374)   |
| 2         | Rate Base - Regulatory Liability-Non-plant Excess     | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Regulatory Liability-Customer Tax Credit (254393)     | (7,183,951)   | 0             | (7,183,951)   | (6,827,753)   | 0           | (6,827,753)   | (356,198)   | 0           | (356,198)     |
| 99        | ADFIT-Customer Tax Credit (190393)                    | 1,508,629     | 0             | 1,508,629     | 1,433,828     | 0           | 1,433,828     | 74,801      | 0           | 74,801        |
| 99        | Colstrip-Plant Adjustment (101027)                    | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Colstrip-Plant Adjustment Accum. Amort. (108027)      | (5,638,230)   | 0             | (5,638,230)   | (3,058,461)   | 0           | (3,058,461)   | (2,579,769) | 0           | (2,579,769)   |
| 99        | Colstrip-Regulatory Asset (182327)                    | 22,347,438    | 0             | 22,347,438    | 13,112,938    | 0           | 13,112,938    | 9,234,500   | 0           | 9,234,500     |
| 99        | Colstrip-Regulatory Liability (254027)                | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
| 99        | Colstrip-Plant Adjustment ADFIT (190027)              | (291,667)     | 0             | (291,667)     | 118,337       | 0           | 118,337       | (410,004)   | 0           | (410,004)     |
| 99        | Colstrip Reg Asset ADFIT (283376)                     | (3,249,234)   | 0             | (3,249,234)   | (2,261,744)   | 0           | (2,261,744)   | (987,490)   | 0           | (987,490)     |
| 99        | Colstrip ARO (317000P)                                | 17,139,710    | 0             | 17,139,710    | 11,200,804    | 0           | 11,200,804    | 5,938,906   | 0           | 5,938,906     |
| 99        | Colstrip ARO A/D (317000A)                            | (10,018,966)  | 0             | (10,018,966)  | (7,206,297)   | 0           | (7,206,297)   | (2,812,669) | 0           | (2,812,669)   |
| 99        | Colstrip ARO Liability (230027)                       | (15,417,773)  | 0             | (15,417,773)  | (10,075,518)  | 0           | (10,075,518)  | (5,342,255) | 0           | (5,342,255)   |
| 99        | Colstrip ARO ADFIT (190376)                           | 3,237,733     | 0             | 3,237,733     | 2,115,859     | 0           | 2,115,859     | 1,121,874   | 0           | 1,121,874     |
| 99        | Colstrip ARO ADFIT (283377)                           | (1,495,356)   | 0             | (1,495,356)   | (838,846)     | 0           | (838,846)     | (656,510)   | 0           | (656,510)     |
| 99        | Customer Deposits (235199)                            | (3,810)       | 0             | (3,810)       | (3,810)       | 0           | (3,810)       | 0           | 0           | 0             |
| C-WKC     | Working Capital                                       | 131,210,176   | 0             | 131,210,176   | 93,776,728    | 0           | 93,776,728    | 37,433,448  | 0           | 37,433,448    |
| 99        | DSM Programs (186710)                                 | 0             | 0             | 0             | 0             | 0           | 0             | 0           | 0           | 0             |
|           | TOTAL OTHER ADJUSTMENTS                               | 160,716,690   | 36,383,719    | 197,100,409   | 122,509,853   | 24,996,706  | 147,506,559   | 38,206,837  | 11,387,013  | 49,593,850    |
|           | NET RATE BASE   | 1,952,868,782 | 1,413,268,288 | 3,366,137,070 | 1,345,852,991 | 913,439,980 | 2,259,292,971 | 607,015,791 | 499,828,308 | 1,106,844,099 |

ALLOCATION RATIOS:

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

|                                       |                   |
|---------------------------------------|-------------------|
| RESULTS OF OPERATIONS                 | Report ID:        |
| <b>ELECTRIC DEPRECIATION EXPENSE</b>  | <b>E-DEPX-12E</b> |
| For Twelve Months Ended June 30, 2024 |                   |
| Ending Balance Basis                  |                   |

AVISTA UTILITIES

| Ref/Basis                            | System Total  | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO *****  |                   |                   |
|--------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
|                                      |               |                                   |                                    |                                    | Direct               | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct             | Allocated         | Total             |
| <b>Electric Production</b>           |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |
| 1                                    | Steam (ED-AN) | 3,807,025                         | 3,807,025                          |                                    |                      | 3,807,025         | 3,807,025         |                        | 2,454,770         | 2,454,770         |                    | 1,352,255         | 1,352,255         |
|                                      | Steam (ED-ID) | 4,521,468                         | 4,521,468                          |                                    | 4,521,468            |                   | 4,521,468         |                        |                   |                   | 4,521,468          |                   | 4,521,468         |
|                                      | Steam (ED-WA) | 11,560,314                        | 11,560,314                         |                                    | 11,560,314           |                   | 11,560,314        | 11,560,314             |                   | 11,560,314        |                    |                   |                   |
| 1                                    | Hydro (ED-AN) | 17,050,667                        | 17,050,667                         |                                    |                      | 17,050,667        | 17,050,667        |                        | 10,994,270        | 10,994,270        |                    | 6,056,397         | 6,056,397         |
| 1                                    | Other (ED-AN) | 10,586,227                        | 10,586,227                         |                                    |                      | 10,586,227        | 10,586,227        |                        | 6,825,999         | 6,825,999         |                    | 3,760,228         | 3,760,228         |
| <b>Total Electric Production</b>     |               | <b>47,525,701</b>                 | <b>47,525,701</b>                  |                                    | <b>16,081,782</b>    | <b>31,443,919</b> | <b>47,525,701</b> | <b>11,560,314</b>      | <b>20,275,039</b> | <b>31,835,353</b> | <b>4,521,468</b>   | <b>11,168,880</b> | <b>15,690,348</b> |
| <b>Electric Transmission</b>         |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |
| 1                                    | ED-AN         | 22,182,880                        | 22,182,880                         |                                    |                      | 22,182,880        | 22,182,880        |                        | 14,303,521        | 14,303,521        |                    | 7,879,359         | 7,879,359         |
|                                      | ED-ID         | 246,460                           | 246,460                            |                                    | 246,460              |                   | 246,460           |                        |                   |                   | 246,460            |                   | 246,460           |
|                                      | ED-WA         | 523,457                           | 523,457                            |                                    | 523,457              |                   | 523,457           | 523,457                |                   | 523,457           |                    |                   |                   |
| <b>Total Electric Transmission</b>   |               | <b>22,952,797</b>                 | <b>22,952,797</b>                  |                                    | <b>769,917</b>       | <b>22,182,880</b> | <b>22,952,797</b> | <b>523,457</b>         | <b>14,303,521</b> | <b>14,826,978</b> | <b>246,460</b>     | <b>7,879,359</b>  | <b>8,125,819</b>  |
| <b>Electric Distribution</b>         |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |
| 3                                    | ED-AN         | 86,451                            | 86,451                             |                                    |                      | 86,451            | 86,451            |                        | 59,780            | 59,780            |                    | 26,671            | 26,671            |
|                                      | ED-ID         | 19,597,089                        | 19,597,089                         |                                    | 19,597,089           |                   | 19,597,089        |                        |                   |                   | 19,597,089         |                   | 19,597,089        |
|                                      | ED-WA         | 41,053,441                        | 41,053,441                         |                                    | 41,053,441           |                   | 41,053,441        | 41,053,441             |                   | 41,053,441        |                    |                   |                   |
| <b>Total Electric Distribution</b>   |               | <b>60,736,981</b>                 | <b>60,736,981</b>                  |                                    | <b>60,650,530</b>    | <b>86,451</b>     | <b>60,736,981</b> | <b>41,053,441</b>      | <b>59,780</b>     | <b>41,113,221</b> | <b>19,597,089</b>  | <b>26,671</b>     | <b>19,623,760</b> |
| <b>Gas Underground Storage</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-AN         | 778,538                           |                                    | 778,538                            |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-OR         | 133,064                           |                                    |                                    |                      | 133,064           |                   |                        |                   |                   |                    |                   |                   |
| <b>Total Gas Underground Storage</b> |               | <b>911,602</b>                    |                                    | <b>778,538</b>                     |                      | <b>133,064</b>    |                   |                        |                   |                   |                    |                   |                   |
| <b>Gas Distribution</b>              |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-AN         | 55,165                            |                                    | 55,165                             |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-ID         | 7,068,518                         |                                    | 7,068,518                          |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-WA         | 17,385,801                        |                                    | 17,385,801                         |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-OR         | 11,453,569                        |                                    |                                    |                      | 11,453,569        |                   |                        |                   |                   |                    |                   |                   |
| <b>Total Gas Distribution</b>        |               | <b>35,963,053</b>                 |                                    | <b>24,509,484</b>                  |                      | <b>11,453,569</b> |                   |                        |                   |                   |                    |                   |                   |
| <b>General Plant</b>                 |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |
| 4                                    | ED-AN         | 2,726,057                         | 2,726,057                          |                                    |                      | 2,726,057         | 2,726,057         |                        | 1,872,883         | 1,872,883         |                    | 853,174           | 853,174           |
|                                      | ED-ID         | 581,459                           | 581,459                            |                                    | 581,459              |                   | 581,459           |                        |                   |                   | 581,459            |                   | 581,459           |
|                                      | ED-WA         | 1,547,734                         | 1,547,734                          |                                    | 1,547,734            |                   | 1,547,734         | 1,547,734              |                   | 1,547,734         |                    |                   |                   |
| 7,4                                  | CD-AA         | 21,564,754                        | 15,412,761                         | 4,248,257                          | 1,903,736            | 15,412,761        | 15,412,761        |                        | 10,589,029        | 10,589,029        |                    | 4,823,732         | 4,823,732         |
| 9,4                                  | CD-AN         | 898,058                           | 703,377                            | 194,681                            |                      | 703,377           | 703,377           |                        | 483,241           | 483,241           |                    | 220,136           | 220,136           |
| 9                                    | CD-ID         | 448,748                           | 351,468                            | 97,280                             |                      | 351,468           | 351,468           |                        |                   |                   | 351,468            |                   | 351,468           |
| 9                                    | CD-WA         | 1,628,496                         | 1,275,471                          | 353,025                            |                      | 1,275,471         | 1,275,471         | 1,275,471              |                   | 1,275,471         |                    |                   |                   |
| 8                                    | GD-AA         | 340,850                           |                                    | 234,587                            | 106,263              |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-AN         | 21,038                            |                                    | 21,038                             |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-ID         | 52,148                            |                                    | 52,148                             |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-WA         | 1,123,915                         |                                    | 1,123,915                          |                      |                   |                   |                        |                   |                   |                    |                   |                   |
|                                      | GD-OR         | 183,384                           |                                    |                                    | 183,384              |                   |                   |                        |                   |                   |                    |                   |                   |
| <b>Total General Plant</b>           |               | <b>31,116,641</b>                 | <b>22,598,327</b>                  | <b>6,324,931</b>                   | <b>2,193,383</b>     | <b>3,756,132</b>  | <b>18,842,195</b> | <b>22,598,327</b>      | <b>2,823,205</b>  | <b>12,945,153</b> | <b>15,768,358</b>  | <b>932,927</b>    | <b>5,897,042</b>  |
| <b>Total Depreciation Expense</b>    |               | <b>199,206,775</b>                | <b>153,813,806</b>                 | <b>31,612,953</b>                  | <b>13,780,016</b>    | <b>81,258,361</b> | <b>72,555,445</b> | <b>153,813,806</b>     | <b>55,960,417</b> | <b>47,583,493</b> | <b>103,543,910</b> | <b>25,297,944</b> | <b>24,971,952</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                        | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|---------------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 71.472%  | 19.700%   | 8.828%    | 1 Production/Transmission Ratio       | 64.480%    | 35.520% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 68.824%   | 31.176%   | 3 Direct Distribution Operating Exper | 69.149%    | 30.851% |
| 9 Elec/Gas North 4-Factor        | 78.323%  | 21.677%   | 0.000%    | 4 Jurisdictional 4-Factor Ratio       | 68.703%    | 31.297% |

|                                       |                   |
|---------------------------------------|-------------------|
| RESULTS OF OPERATIONS                 | Report ID:        |
| <b>ELECTRIC AMORTIZATION EXPENSE</b>  | <b>E-AMTX-12E</b> |
| For Twelve Months Ended June 30, 2024 |                   |
| Ending Balance Basis                  |                   |

AVISTA UTILITIES

| Ref/Basis   | System Total                | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                  |                  | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                   |                   |                |                   |
|---|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------------|
|   |                             |                                   |                                    |                                    | Direct               | Allocated        | Total            | Direct                 | Allocated         | Total             | Direct            | Allocated         | Total             |                |                   |
| <b>Production/Transmission</b>                        |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
| 1   | Franchises (302000)         | ED-AN                             | 918,401                            | 918,401                            |                      |                  | 918,401          | 918,401                |                   | 592,185           | 592,185           |                   | 326,216           | 326,216        |                   |
| 1   | Misc Intangible Plt (30300) | ED-AN                             | 263,207                            | 263,207                            |                      |                  | 263,207          | 263,207                |                   | 169,716           | 169,716           |                   | 93,491            | 93,491         |                   |
| <b>Total Production/Transmission</b>                  |                             |                                   | <b>1,181,608</b>                   | <b>1,181,608</b>                   |                      |                  | <b>1,181,608</b> | <b>1,181,608</b>       |                   | <b>761,901</b>    | <b>761,901</b>    |                   | <b>419,707</b>    | <b>419,707</b> |                   |
| <b>Distribution</b>                                   |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
|   | Franchises (302000)         | ED-WA                             | 112,025                            | 112,025                            |                      | 112,025          |                  | 112,025                | 112,025           |                   | 112,025           |                   |                   |                |                   |
|   | Misc Intangible Plt (30300) | ED-WA                             | 5,866                              | 5,866                              |                      | 5,866            |                  | 5,866                  | 5,866             |                   | 5,866             |                   |                   |                |                   |
| <b>Total Distribution</b>                             |                             |                                   | <b>117,891</b>                     | <b>117,891</b>                     |                      | <b>117,891</b>   |                  | <b>117,891</b>         | <b>117,891</b>    |                   | <b>117,891</b>    |                   |                   |                |                   |
| <b>General Plant - 303000</b>                         |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
| 7,4   |                             | CD-AA                             | 414,833                            | 296,489                            | 81,723               | 36,621           |                  | 296,489                | 296,489           |                   | 203,697           | 203,697           |                   | 92,792         | 92,792            |
| 9,1   |                             | CD-AN                             | 9,729                              | 7,620                              | 2,109                |                  |                  | 7,620                  | 7,620             |                   | 4,913             | 4,913             |                   | 2,707          | 2,707             |
|   |                             | GD-ID                             | 14,795                             |                                    | 14,795               |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
|   |                             | GD-WA                             | 24,862                             |                                    | 24,862               |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
|   |                             | GD-OR                             | 6,607                              |                                    |                      | 6,607            |                  |                        |                   |                   |                   |                   |                   |                |                   |
| <b>Total General Plant - 303000</b>                   |                             |                                   | <b>470,826</b>                     | <b>304,109</b>                     | <b>123,489</b>       | <b>43,228</b>    |                  | <b>304,109</b>         | <b>304,109</b>    |                   | <b>208,610</b>    | <b>208,610</b>    |                   | <b>95,499</b>  | <b>95,499</b>     |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
| 7,4   |                             | CD-AA                             | 50,970,575                         | 36,429,690                         | 10,041,203           | 4,499,682        |                  | 36,429,690             | 36,429,690        |                   | 25,028,290        | 25,028,290        |                   | 11,401,400     | 11,401,400        |
| 9,4   |                             | CD-AN                             | 83,346                             | 65,278                             | 18,068               |                  |                  | 65,278                 | 65,278            |                   | 44,848            | 44,848            |                   | 20,430         | 20,430            |
| 9,4   |                             | CD-ID                             | 0                                  | 0                                  | 0                    |                  | 0                | 0                      | 0                 |                   | 0                 | 0                 | 0                 | 0              |                   |
| 9,4   |                             | CD-WA                             | 1,319,863                          | 1,033,743                          | 286,120              |                  | 1,033,743        | 1,033,743              | 1,033,743         |                   | 1,033,743         | 1,033,743         |                   | 0              | 0                 |
| 4   |                             | ED-AN                             | 7,885,584                          | 7,885,584                          |                      |                  |                  | 7,885,584              | 7,885,584         |                   | 5,417,633         | 5,417,633         |                   | 2,467,951      | 2,467,951         |
|   |                             | ED-ID                             | 0                                  | 0                                  |                      |                  | 0                | 0                      | 0                 |                   | 0                 | 0                 | 0                 | 0              |                   |
|   |                             | ED-WA                             | 1,356,119                          | 1,356,119                          |                      |                  | 1,356,119        | 1,356,119              | 1,356,119         |                   | 1,356,119         | 1,356,119         |                   |                |                   |
| 8   |                             | GD-AA                             | 303,846                            |                                    | 209,119              | 94,727           |                  |                        |                   |                   |                   |                   |                   |                |                   |
|   |                             | GD-AN                             | 0                                  |                                    | 0                    |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
|   |                             | GD-OR                             | 71,456                             |                                    |                      | 71,456           |                  |                        |                   |                   |                   |                   |                   |                |                   |
| <b>Total Miscellaneous IT Intangible Plt - 3031XX</b> |                             |                                   | <b>61,990,789</b>                  | <b>46,770,414</b>                  | <b>10,554,510</b>    | <b>4,665,865</b> |                  | <b>2,389,862</b>       | <b>44,380,552</b> | <b>46,770,414</b> | <b>2,389,862</b>  | <b>30,490,771</b> | <b>32,880,633</b> | <b>0</b>       | <b>13,889,781</b> |
| <b>Gas Underground Storage</b>                        |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
|   |                             | GD-AN                             | 0                                  |                                    | 0                    |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
| <b>Total Gas Underground Storage</b>                  |                             |                                   | <b>0</b>                           |                                    | <b>0</b>             |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
| <b>General Plant - 390200, 396200</b>                 |                             |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                   |                   |                |                   |
| 7,4   |                             | CD-AA                             | 0                                  | 0                                  | 0                    | 0                |                  | 0                      | 0                 |                   | 0                 | 0                 |                   | 0              | 0                 |
| 4   |                             | ED-AN                             | 422,431                            | 422,431                            |                      |                  |                  | 422,431                | 422,431           |                   | 290,223           | 290,223           |                   | 132,208        | 132,208           |
|   |                             | GD-OR                             | 0                                  |                                    |                      | 0                |                  |                        |                   |                   |                   |                   |                   |                |                   |
| <b>Total General Plant - 390200, 396200</b>           |                             |                                   | <b>422,431</b>                     | <b>422,431</b>                     | <b>0</b>             | <b>0</b>         |                  | <b>422,431</b>         | <b>422,431</b>    |                   | <b>290,223</b>    | <b>290,223</b>    |                   | <b>132,208</b> | <b>132,208</b>    |
| <b>Total Amortization Expense</b>                     |                             |                                   | <b>64,183,545</b>                  | <b>48,796,453</b>                  | <b>10,677,999</b>    | <b>4,709,093</b> |                  | <b>2,507,753</b>       | <b>46,288,700</b> | <b>48,796,453</b> | <b>2,507,753</b>  | <b>31,751,505</b> | <b>34,259,258</b> | <b>0</b>       | <b>14,537,195</b> |

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

|                                       |                          |
|---------------------------------------|--------------------------|
| RESULTS OF OPERATIONS                 | Report ID:<br>E-ADEP-12E |
| ELECTRIC ACCUMULATED DEPRECIATION     |                          |
| For Twelve Months Ended June 30, 2024 |                          |
| Ending Balance Basis                  |                          |

AVISTA UTILITIES

| Ref/Basis                          | System Total  | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                        |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****      |                      |                      |                      |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
|                                    |               |                                   |                                    |                                    | Direct               | Allocated              | Total                | Direct                 | Allocated            | Total                | Direct                 | Allocated            | Total                |                      |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 1                                  | Steam (ED-AN) | (79,085,793)                      | (79,085,793)                       |                                    |                      | (79,085,793)           | (79,085,793)         |                        | (50,994,519)         | (50,994,519)         |                        | (28,091,274)         | (28,091,274)         |                      |
|                                    | Steam (ED-ID) | (102,300,571)                     | (102,300,571)                      |                                    | (102,300,571)        | (102,300,571)          | (102,300,571)        |                        |                      |                      | (102,300,571)          |                      | (102,300,571)        |                      |
|                                    | Steam (ED-WA) | (202,976,049)                     | (202,976,049)                      |                                    | (202,976,049)        | (202,976,049)          | (202,976,049)        | (202,976,049)          |                      | (202,976,049)        |                        |                      | (102,300,571)        |                      |
| 1                                  | Hydro (ED-AN) | (211,158,549)                     | (211,158,549)                      |                                    |                      | (211,158,549)          | (211,158,549)        |                        | (136,155,032)        | (136,155,032)        |                        | (75,003,517)         | (75,003,517)         |                      |
| 1                                  | Other (ED-AN) | (184,963,863)                     | (184,963,863)                      |                                    |                      | (184,963,863)          | (184,963,863)        |                        | (119,264,699)        | (119,264,699)        |                        | (65,699,164)         | (65,699,164)         |                      |
| <b>Total Electric Production</b>   |               | <b>(780,484,825)</b>              | <b>(780,484,825)</b>               |                                    | <b>(305,276,620)</b> | <b>(475,208,205)</b>   | <b>(780,484,825)</b> |                        | <b>(202,976,049)</b> | <b>(306,414,250)</b> | <b>(509,390,299)</b>   | <b>(102,300,571)</b> | <b>(168,793,955)</b> | <b>(271,094,526)</b> |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 1                                  | ED-AN         | (263,272,111)                     | (263,272,111)                      |                                    |                      | (263,272,111)          | (263,272,111)        |                        | (169,757,857)        | (169,757,857)        |                        | (93,514,254)         | (93,514,254)         |                      |
|                                    | ED-ID         | (10,978,467)                      | (10,978,467)                       |                                    | (10,978,467)         | (10,978,467)           | (10,978,467)         |                        |                      |                      | (10,978,467)           |                      | (10,978,467)         |                      |
|                                    | ED-WA         | (17,497,457)                      | (17,497,457)                       |                                    | (17,497,457)         | (17,497,457)           | (17,497,457)         | (17,497,457)           |                      | (17,497,457)         |                        |                      | (10,978,467)         |                      |
| <b>Total Electric Transmissic</b>  |               | <b>(291,748,035)</b>              | <b>(291,748,035)</b>               |                                    | <b>(28,475,924)</b>  | <b>(263,272,111)</b>   | <b>(291,748,035)</b> |                        | <b>(17,497,457)</b>  | <b>(169,757,857)</b> | <b>(187,255,314)</b>   | <b>(10,978,467)</b>  | <b>(93,514,254)</b>  | <b>(104,492,721)</b> |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 3                                  | ED-AN         | (616,525)                         | (616,525)                          |                                    |                      | (616,525)              | (616,525)            |                        | (426,321)            | (426,321)            |                        | (190,204)            | (190,204)            |                      |
|                                    | ED-ID         | (303,870,228)                     | (303,870,228)                      |                                    | (303,870,228)        | (303,870,228)          | (303,870,228)        |                        |                      |                      | (303,870,228)          |                      | (303,870,228)        |                      |
|                                    | ED-WA         | (507,060,973)                     | (507,060,973)                      |                                    | (507,060,973)        | (507,060,973)          | (507,060,973)        | (507,060,973)          |                      | (507,060,973)        |                        |                      | (303,870,228)        |                      |
| <b>Total Electric Distribution</b> |               | <b>(811,547,726)</b>              | <b>(811,547,726)</b>               |                                    | <b>(810,931,201)</b> | <b>(616,525)</b>       | <b>(811,547,726)</b> |                        | <b>(507,060,973)</b> | <b>(426,321)</b>     | <b>(507,487,294)</b>   | <b>(303,870,228)</b> | <b>(190,204)</b>     | <b>(304,060,432)</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (20,371,793)                      |                                    | (20,371,793)                       |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (1,841,373)                       |                                    | (1,841,373)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total Gas Underground St</b>    |               | <b>(22,213,166)</b>               |                                    | <b>(20,371,793)</b>                | <b>(1,841,373)</b>   |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (2,107,383)                       |                                    | (2,107,383)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-ID         | (111,024,951)                     |                                    | (111,024,951)                      |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-WA         | (209,740,024)                     |                                    | (209,740,024)                      |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (154,081,676)                     |                                    | (154,081,676)                      |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total Gas Distribution</b>      |               | <b>(476,954,034)</b>              |                                    | <b>(322,872,358)</b>               | <b>(154,081,676)</b> |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 4                                  | ED-AN         | (36,947,896)                      | (36,947,896)                       |                                    |                      | (36,947,896)           | (36,947,896)         |                        | (25,384,313)         | (25,384,313)         |                        | (11,563,583)         | (11,563,583)         |                      |
|                                    | ED-ID         | (14,174,069)                      | (14,174,069)                       |                                    | (14,174,069)         | (14,174,069)           | (14,174,069)         |                        |                      |                      | (14,174,069)           |                      | (14,174,069)         |                      |
|                                    | ED-WA         | (27,815,060)                      | (27,815,060)                       |                                    | (27,815,060)         | (27,815,060)           | (27,815,060)         | (27,815,060)           |                      | (27,815,060)         |                        |                      | (14,174,069)         |                      |
| 7,4                                | CD-AA         | (103,416,699)                     | (73,913,983)                       | (20,373,090)                       | (9,129,626)          | (73,913,983)           | (73,913,983)         |                        | (50,781,124)         | (50,781,124)         |                        | (23,132,859)         | (23,132,859)         |                      |
| 9,4                                | CD-AN         | (8,945,053)                       | (7,005,945)                        | (1,939,108)                        |                      | (7,005,945)            | (7,005,945)          |                        | (4,813,294)          | (4,813,294)          |                        | (2,192,651)          | (2,192,651)          |                      |
| 9                                  | CD-ID         | (4,165,113)                       | (3,262,200)                        | (902,913)                          |                      | (3,262,200)            | (3,262,200)          |                        |                      |                      | (3,262,200)            |                      | (3,262,200)          |                      |
| 9                                  | CD-WA         | (9,174,950)                       | (7,186,004)                        | (1,988,946)                        |                      | (7,186,004)            | (7,186,004)          | (7,186,004)            |                      | (7,186,004)          |                        |                      | (7,186,004)          |                      |
| 8                                  | GD-AA         | (2,900,561)                       |                                    | (1,996,282)                        | (904,279)            |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (4,121,541)                       |                                    | (4,121,541)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-ID         | (2,489,292)                       |                                    | (2,489,292)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-WA         | (14,256,529)                      |                                    | (14,256,529)                       |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (6,092,834)                       |                                    | (6,092,834)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total General Plant</b>         |               | <b>(234,499,597)</b>              | <b>(170,305,157)</b>               | <b>(48,067,701)</b>                | <b>(16,126,739)</b>  | <b>(52,437,333)</b>    | <b>(117,867,824)</b> | <b>(170,305,157)</b>   | <b>(35,001,064)</b>  | <b>(80,978,731)</b>  | <b>(115,979,795)</b>   | <b>(17,436,269)</b>  | <b>(36,889,093)</b>  | <b>(54,325,362)</b>  |
| <b>Total Accumulated Depr</b>      |               | <b>(2,617,447,383)</b>            | <b>(2,054,085,743)</b>             | <b>(391,311,852)</b>               | <b>(172,049,788)</b> | <b>(1,197,121,078)</b> | <b>(856,964,665)</b> | <b>(2,054,085,743)</b> | <b>(762,535,543)</b> | <b>(557,577,159)</b> | <b>(1,320,112,702)</b> | <b>(434,585,535)</b> | <b>(299,387,506)</b> | <b>(733,973,041)</b> |

| <b>Allocation Ratios:</b> |                                |          |           |           |                       |                                       |  |  |            |         |  |  |  |
|---------------------------|--------------------------------|----------|-----------|-----------|-----------------------|---------------------------------------|--|--|------------|---------|--|--|--|
| <b>Service -</b>          |                                | Electric | Gas-North | Gas-South | <b>Jurisdiction -</b> |                                       |  |  | Washington | Idaho   |  |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor | 71.472%  | 19.700%   | 8.828%    | 1                     | Production/Transmission Ratio         |  |  | 64.480%    | 35.520% |  |  |  |
| 8                         | Gas North/Oregon 4-Factor      | 0.000%   | 68.824%   | 31.176%   | 3                     | Direct Distribution Operating Expense |  |  | 69.149%    | 30.851% |  |  |  |
| 9                         | Elec/Gas North 4-Factor        | 78.323%  | 21.677%   | 0.000%    | 4                     | Jurisdictional 4-Factor Ratio         |  |  | 68.703%    | 31.297% |  |  |  |

|  |                          |
|--|--------------------------|
| RESULTS OF OPERATIONS                    | Report ID:<br>E-AAMT-12E |
| <b>ELECTRIC ACCUMULATED AMORTIZATION</b> |                          |
| For Twelve Months Ended June 30, 2024    |                          |
| Ending Balance Basis                     |                          |

AVISTA UTILITIES

| Ref/Basis  | System Total                    | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                     |                      | ***** WASHINGTON ***** |                     |                      | ***** IDAHO *****    |                    |                     |                     |
|--|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|----------------------|--------------------|---------------------|---------------------|
|  |                                 |                                   |                                    |                                    | Direct               | Allocated           | Total                | Direct                 | Allocated           | Total                | Direct               | Allocated          | Total               |                     |
| <b>Production/Transmission</b>                   |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 1  | Franchises (302000) ED-AN       | (17,029,355)                      | (17,029,355)                       |                                    |                      | (17,029,355)        | (17,029,355)         |                        | (10,980,528)        | (10,980,528)         |                      | (6,048,827)        | (6,048,827)         |                     |
| 1  | Misc Intangible Plt (3030 ED-AN | (3,213,573)                       | (3,213,573)                        |                                    |                      | (3,213,573)         | (3,213,573)          |                        | (2,072,112)         | (2,072,112)          |                      | (1,141,461)        | (1,141,461)         |                     |
| <b>Total Production/Transmission</b>             |                                 | <b>(20,242,928)</b>               | <b>(20,242,928)</b>                |                                    |                      | <b>(20,242,928)</b> | <b>(20,242,928)</b>  |                        | <b>(13,052,640)</b> | <b>(13,052,640)</b>  |                      | <b>(7,190,288)</b> | <b>(7,190,288)</b>  |                     |
| <b>Distribution</b>                              |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | Franchises (302000) ED-WA       | (560,288)                         | (560,288)                          |                                    |                      | (560,288)           | (560,288)            | (560,288)              |                     |                      |                      |                    | (560,288)           |                     |
|  | Misc Intangible Plt (3030 ED-WA | (74,937)                          | (74,937)                           |                                    |                      | (74,937)            | (74,937)             | (74,937)               |                     |                      |                      |                    | (74,937)            |                     |
| <b>Total Distribution</b>                        |                                 | <b>(635,225)</b>                  | <b>(635,225)</b>                   |                                    |                      | <b>(635,225)</b>    | <b>(635,225)</b>     | <b>(635,225)</b>       |                     |                      |                      |                    | <b>(635,225)</b>    |                     |
| <b>General Plant - 303000</b>                    |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 7,4  | CD-AA                           | (5,658,040)                       | (4,043,914)                        | (1,114,634)                        | (499,492)            | (4,043,914)         | (4,043,914)          |                        | (2,778,290)         | (2,778,290)          |                      | (1,265,624)        | (1,265,624)         |                     |
| 9,1  | CD-AN                           | (160,007)                         | (125,321)                          | (34,686)                           |                      | (125,321)           | (125,321)            |                        | (80,807)            | (80,807)             |                      | (44,514)           | (44,514)            |                     |
|  | GD-ID                           | (182,241)                         |                                    | (182,241)                          |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-WA                           | (352,894)                         |                                    | (352,894)                          |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | (138,911)                         |                                    |                                    | (138,911)            |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total General Plant - 303000</b>              |                                 | <b>(6,492,093)</b>                | <b>(4,169,235)</b>                 | <b>(1,684,455)</b>                 | <b>(638,403)</b>     | <b>(4,169,235)</b>  | <b>(4,169,235)</b>   |                        | <b>(2,859,097)</b>  | <b>(2,859,097)</b>   |                      | <b>(1,310,138)</b> | <b>(1,310,138)</b>  |                     |
| <b>Miscellaneous IT Intangible Plant -3031XX</b> |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 7,4  | CD-AA                           | (187,456,807)                     | (133,979,129)                      | (36,928,991)                       | (16,548,687)         | (133,979,129)       | (133,979,129)        |                        | (92,047,681)        | (92,047,681)         |                      | (41,931,448)       | (41,931,448)        |                     |
| 9,4  | CD-AN                           | (198,115)                         | (155,168)                          | (42,947)                           |                      | (155,168)           | (155,168)            |                        | (106,605)           | (106,605)            |                      | (48,563)           | (48,563)            |                     |
| 9  | CD-ID                           | 0                                 | 0                                  | 0                                  |                      | 0                   | 0                    | 0                      | 0                   | 0                    | 0                    | 0                  | 0                   |                     |
| 9  | CD-WA                           | (2,673,581)                       | (2,094,002)                        | (579,579)                          |                      | (2,094,002)         | (2,094,002)          | (2,094,002)            |                     |                      |                      | 0                  | 0                   |                     |
| 4  | ED-AN                           | (19,951,291)                      | (19,951,291)                       |                                    |                      | (19,951,291)        | (19,951,291)         |                        | (13,707,136)        | (13,707,136)         |                      | (6,244,155)        | (6,244,155)         |                     |
|  | ED-ID                           | 0                                 | 0                                  |                                    |                      | 0                   | 0                    |                        |                     |                      |                      | 0                  | 0                   |                     |
|  | ED-WA                           | (4,034,149)                       | (4,034,149)                        |                                    |                      | (4,034,149)         | (4,034,149)          | (4,034,149)            |                     |                      |                      |                    |                     |                     |
| 8  | GD-AA                           | (305,376)                         |                                    | (210,172)                          | (95,204)             |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-AN                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | (118,844)                         |                                    |                                    | (118,844)            |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total Misc IT Intangible Plant - 3031XX</b>   |                                 | <b>(214,738,163)</b>              | <b>(160,213,739)</b>               | <b>(37,761,689)</b>                | <b>(16,762,735)</b>  | <b>(6,128,151)</b>  | <b>(154,085,588)</b> | <b>(160,213,739)</b>   | <b>(6,128,151)</b>  | <b>(105,861,422)</b> | <b>(111,989,573)</b> | <b>0</b>           | <b>(48,224,166)</b> | <b>(48,224,166)</b> |
| <b>Gas Underground Storage</b>                   |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-AN                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total Gas Underground Storage</b>             |                                 | <b>0</b>                          |                                    | <b>0</b>                           |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>General Plant - 390200, 396200</b>            |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 7,4  | CD-AA                           | 0                                 | 0                                  | 0                                  | 0                    | 0                   | 0                    | 0                      | 0                   | 0                    | 0                    | 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                           | (1,790,781)                       | (1,790,781)                        |                                    |                      | (1,790,781)         | (1,790,781)          |                        | (1,230,320)         | (1,230,320)          |                      | (560,461)          | (560,461)           |                     |
|  | ED-WA                           | 0                                 | 0                                  |                                    |                      | 0                   | 0                    | 0                      | 0                   | 0                    |                      |                    |                     |                     |
|  | GD-WA                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | 0                                 |                                    |                                    | 0                    |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total General Plant - 390200, 396200</b>      |                                 | <b>(1,790,781)</b>                | <b>(1,790,781)</b>                 | <b>0</b>                           | <b>0</b>             | <b>0</b>            | <b>(1,790,781)</b>   | <b>(1,790,781)</b>     | <b>0</b>            | <b>(1,230,320)</b>   | <b>(1,230,320)</b>   | <b>0</b>           | <b>(560,461)</b>    | <b>(560,461)</b>    |
| <b>Total Accumulated Amortization</b>            |                                 | <b>(243,899,190)</b>              | <b>(187,051,908)</b>               | <b>(39,446,144)</b>                | <b>(17,401,138)</b>  | <b>(6,763,376)</b>  | <b>(180,288,532)</b> | <b>(187,051,908)</b>   | <b>(6,763,376)</b>  | <b>(123,003,479)</b> | <b>(129,766,855)</b> | <b>0</b>           | <b>(57,285,053)</b> | <b>(57,285,053)</b> |

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

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

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account Description                 | Total       | ***** ELECTRIC ***** |            |             |             | ***** GAS NORTH ***** |           |            |            | ***** OREGON GAS ***** |            |            |
|-----------|-------------------------------------|-------------|----------------------|------------|-------------|-------------|-----------------------|-----------|------------|------------|------------------------|------------|------------|
|           |                                     |             | Direct-WA            | Direct-ID  | Allocated   | Total       | Direct-WA             | Direct-ID | Allocated  | Total      | Direct-OR              | Allocated  | Total      |
|           | 389XXX Land & Land Rights           |             |                      |            |             |             |                       |           |            |            |                        |            |            |
| 99        | ED-WA / ID / AN                     | 1,083,006   | 122,220              | 362,279    | 598,507     | 1,083,006   | 0                     | 0         | 0          | 0          | 0                      | 0          | 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                               | 12,635,544  | 0                    | 0          | 9,030,876   | 9,030,876   | 0                     | 0         | 2,489,202  | 2,489,202  | 0                      | 1,115,466  | 1,115,466  |
| 9         | CD-WA / ID / AN                     | 2,327,290   | 689,010              | 342,443    | 791,326     | 1,822,779   | 190,705               | 94,782    | 219,024    | 504,511    | 0                      | 0          | 0          |
|           | TOTAL ACCOUNT                       | 19,962,374  | 811,230              | 704,722    | 10,420,709  | 11,936,661  | 3,261,722             | 94,782    | 2,708,226  | 6,064,730  | 845,517                | 1,115,466  | 1,960,983  |
|           | 390XXX Structures & Improvements    |             |                      |            |             |             |                       |           |            |            |                        |            |            |
| 99        | ED-WA / ID / AN                     | 21,052,010  | 8,516,429            | 3,397,622  | 9,137,959   | 21,052,010  | 0                     | 0         | 0          | 0          | 0                      | 0          | 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                          | 4,461,543   | 0                    | 0          | 0           | 0           | 0                     | 0         | 0          | 0          | 4,461,543              | 0          | 4,461,543  |
| 8         | GD-AA                               | 0           | 0                    | 0          | 0           | 0           | 0                     | 0         | 0          | 0          | 0                      | 0          | 0          |
| 7         | CD-AA                               | 132,419,118 | 0                    | 0          | 94,642,592  | 94,642,592  | 0                     | 0         | 26,086,566 | 26,086,566 | 0                      | 11,689,960 | 11,689,960 |
| 9         | CD-WA / ID / AN                     | 32,447,535  | 9,656,410            | 6,427,675  | 9,329,473   | 25,413,558  | 2,672,706             | 1,779,055 | 2,582,216  | 7,033,977  | 0                      | 0          | 0          |
|           | TOTAL ACCOUNT                       | 215,430,806 | 18,172,839           | 9,825,297  | 113,110,024 | 141,108,160 | 27,723,306            | 1,779,055 | 28,668,782 | 58,171,143 | 4,461,543              | 11,689,960 | 16,151,503 |
|           | 391XXX Office Furniture & Equipment |             |                      |            |             |             |                       |           |            |            |                        |            |            |
| 99        | ED-WA / ID / AN                     | 3,977,375   | 1,828,304            | 7,798      | 2,141,273   | 3,977,375   | 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                          | 0           | 0                    | 0          | 0           | 0           | 0                     | 0         | 0          | 0          | 0                      | 0          | 0          |
| 8         | GD-AA                               | 74,359      | 0                    | 0          | 0           | 0           | 0                     | 0         | 51,177     | 51,177     | 0                      | 23,182     | 23,182     |
| 7         | CD-AA                               | 61,060,111  | 0                    | 0          | 43,640,882  | 43,640,882  | 0                     | 0         | 12,028,842 | 12,028,842 | 0                      | 5,390,387  | 5,390,387  |
| 9         | CD-WA / ID / AN                     | 656,406     | 445,776              | 7,739      | 60,595      | 514,110     | 123,382               | 2,142     | 16,772     | 142,296    | 0                      | 0          | 0          |
|           | TOTAL ACCOUNT                       | 66,001,374  | 2,274,080            | 15,537     | 45,842,750  | 48,132,367  | 356,505               | 2,142     | 12,096,791 | 12,455,438 | 0                      | 5,413,569  | 5,413,569  |
|           | 392XXX Transportation Equipment     |             |                      |            |             |             |                       |           |            |            |                        |            |            |
| 99        | ED-WA / ID / AN                     | 63,274,335  | 25,563,779           | 12,777,027 | 24,933,529  | 63,274,335  | 0                     | 0         | 0          | 0          | 0                      | 0          | 0          |
| 99        | GD-WA / ID / AN                     | 16,662,737  | 0                    | 0          | 0           | 0           | 10,525,495            | 3,313,285 | 2,823,957  | 16,662,737 | 0                      | 0          | 0          |
| 99        | GD-OR / AS                          | 4,776,506   | 0                    | 0          | 0           | 0           | 0                     | 0         | 0          | 0          | 4,776,506              | 0          | 4,776,506  |
| 8         | GD-AA                               | 97,187      | 0                    | 0          | 0           | 0           | 0                     | 0         | 66,888     | 66,888     | 0                      | 30,299     | 30,299     |
| 7         | CD-AA                               | 7,668,455   | 0                    | 0          | 5,480,798   | 5,480,798   | 0                     | 0         | 1,510,686  | 1,510,686  | 0                      | 676,971    | 676,971    |
| 9         | CD-WA / ID / AN                     | 6,705,979   | 1,452,364            | 720,868    | 3,079,025   | 5,252,257   | 401,986               | 199,522   | 852,214    | 1,453,722  | 0                      | 0          | 0          |
|           | TOTAL ACCOUNT                       | 99,185,199  | 27,016,143           | 13,497,895 | 33,493,352  | 74,007,390  | 10,927,481            | 3,512,807 | 5,253,745  | 19,694,033 | 4,776,506              | 707,270    | 5,483,776  |

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description                               | Total             | ***** ELECTRIC ***** |                  |                   | ***** GAS NORTH ***** |                  |                  |                  | ***** OREGON GAS ***** |                  |                  |                  |
|-----------|---|-------------------|----------------------|------------------|-------------------|-----------------------|------------------|------------------|------------------|------------------------|------------------|------------------|------------------|
|           |   |                   | Direct-WA            | Direct-ID        | Allocated         | Total                 | Direct-WA        | Direct-ID        | Allocated        | Total                  | Direct-OR        | Allocated        | Total            |
|           | <b>393000 Stores Equipment</b>                    |                   |                      |                  |                   |                       |                  |                  |                  |                        |                  |                  |                  |
| 99        | ED-WA / ID / AN                                   | 472,783           | 58,866               | 0                | 413,917           | 472,783               | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 99        | GD-WA / ID / AN                                   | 222,353           | 0                    | 0                | 0                 | 0                     | 222,353          | 0                | 0                | 222,353                | 0                | 0                |                  |
| 99        | GD-OR / AS  | 12,292            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 12,292           | 0                |                  |
| 8         | GD-AA   | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 7         | CD-AA   | 12,523            | 0                    | 0                | 8,950             | 8,950                 | 0                | 0                | 2,467            | 2,467                  | 0                | 1,106            |                  |
| 9         | CD-WA / ID / AN                                   | 6,162,793         | 654,182              | 185,405          | 3,987,236         | 4,826,823             | 181,065          | 51,316           | 1,103,589        | 1,335,970              | 0                | 0                |                  |
|           | <b>TOTAL ACCOUNT</b>                              | <b>6,882,744</b>  | <b>713,048</b>       | <b>185,405</b>   | <b>4,410,103</b>  | <b>5,308,556</b>      | <b>403,418</b>   | <b>51,316</b>    | <b>1,106,056</b> | <b>1,560,790</b>       | <b>12,292</b>    | <b>1,106</b>     | <b>13,398</b>    |
|           | <b>394000 Tools, Shop, &amp; Garage Equipment</b> |                   |                      |                  |                   |                       |                  |                  |                  |                        |                  |                  |                  |
| 99        | ED-WA / ID / AN                                   | 9,750,819         | 1,971,610            | 659,410          | 7,119,799         | 9,750,819             | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 99        | GD-WA / ID / AN                                   | 4,035,779         | 0                    | 0                | 0                 | 0                     | 3,111,575        | 589,600          | 334,604          | 4,035,779              | 0                | 0                |                  |
| 99        | GD-OR / AS  | 1,562,293         | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 1,562,293        | 0                |                  |
| 8         | GD-AA   | 5,886,060         | 0                    | 0                | 0                 | 0                     | 0                | 0                | 4,051,022        | 4,051,022              | 0                | 1,835,038        |                  |
| 7         | CD-AA   | 15,978,457        | 0                    | 0                | 11,420,123        | 11,420,123            | 0                | 0                | 3,147,756        | 3,147,756              | 0                | 1,410,578        |                  |
| 9         | CD-WA / ID / AN                                   | 2,013,513         | 28,662               | 753,611          | 794,751           | 1,577,024             | 7,933            | 208,585          | 219,971          | 436,489                | 0                | 0                |                  |
|           | <b>TOTAL ACCOUNT</b>                              | <b>39,226,921</b> | <b>2,000,272</b>     | <b>1,413,021</b> | <b>19,334,673</b> | <b>22,747,966</b>     | <b>3,119,508</b> | <b>798,185</b>   | <b>7,753,353</b> | <b>11,671,046</b>      | <b>1,562,293</b> | <b>3,245,616</b> | <b>4,807,909</b> |
|           | <b>394100 Electric Charging Stations</b>          |                   |                      |                  |                   |                       |                  |                  |                  |                        |                  |                  |                  |
| 99        | ED-WA / ID / AN                                   | 116,787           | 0                    | 0                | 116,787           | 116,787               | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 99        | GD-WA / ID / AN                                   | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 99        | GD-OR / AS  | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 8         | GD-AA   | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 7         | CD-AA   | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 9         | CD-WA / ID / AN                                   | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
|           | <b>TOTAL ACCOUNT</b>                              | <b>116,787</b>    | <b>0</b>             | <b>0</b>         | <b>116,787</b>    | <b>116,787</b>        | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>               | <b>0</b>         | <b>0</b>         | <b>0</b>         |
|           | <b>395000 Laboratory Equipment</b>                |                   |                      |                  |                   |                       |                  |                  |                  |                        |                  |                  |                  |
| 99        | ED-WA / ID / AN                                   | 3,280,160         | 398,866              | 2,211            | 2,879,083         | 3,280,160             | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 99        | GD-WA / ID / AN                                   | 205,248           | 0                    | 0                | 0                 | 0                     | 110,331          | 0                | 94,917           | 205,248                | 0                | 0                |                  |
| 99        | GD-OR / AS  | 18,586            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 18,586           | 0                |                  |
| 8         | GD-AA   | 232,522           | 0                    | 0                | 0                 | 0                     | 0                | 0                | 160,031          | 160,031                | 0                | 72,491           |                  |
| 7         | CD-AA   | 1,254,753         | 0                    | 0                | 896,797           | 896,797               | 0                | 0                | 247,186          | 247,186                | 0                | 110,770          |                  |
| 9         | CD-WA / ID / AN                                   | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
|           | <b>TOTAL ACCOUNT</b>                              | <b>4,991,269</b>  | <b>398,866</b>       | <b>2,211</b>     | <b>3,775,880</b>  | <b>4,176,957</b>      | <b>110,331</b>   | <b>0</b>         | <b>502,134</b>   | <b>612,465</b>         | <b>18,586</b>    | <b>183,261</b>   | <b>201,847</b>   |
|           | <b>396XXX Power Operated Equipment</b>            |                   |                      |                  |                   |                       |                  |                  |                  |                        |                  |                  |                  |
| 99        | ED-WA / ID / AN                                   | 24,466,325        | 12,246,524           | 7,583,364        | 4,636,437         | 24,466,325            | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 99        | GD-WA / ID / AN                                   | 5,253,824         | 0                    | 0                | 0                 | 0                     | 3,518,169        | 915,066          | 820,589          | 5,253,824              | 0                | 0                |                  |
| 99        | GD-OR / AS  | 43,834            | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 43,834           | 0                |                  |
| 8         | GD-AA   | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0                | 0                | 0                      | 0                | 0                |                  |
| 7         | CD-AA   | 528,478           | 0                    | 0                | 377,714           | 377,714               | 0                | 0                | 104,110          | 104,110                | 0                | 46,654           |                  |
| 9         | CD-WA / ID / AN                                   | 1,366,842         | 253,829              | 321,399          | 495,310           | 1,070,538             | 70,255           | 88,957           | 137,092          | 296,304                | 0                | 0                |                  |
|           | <b>TOTAL ACCOUNT</b>                              | <b>31,659,303</b> | <b>12,500,353</b>    | <b>7,904,763</b> | <b>5,509,461</b>  | <b>25,914,577</b>     | <b>3,588,424</b> | <b>1,004,023</b> | <b>1,061,791</b> | <b>5,654,238</b>       | <b>43,834</b>    | <b>46,654</b>    | <b>90,488</b>    |

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description            | Total              | ***** ELECTRIC ***** |                   |                    |                    | ***** GAS NORTH ***** |                  |                   |                    | ***** OREGON GAS ***** |                   |                   |
|-----------|--------------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|--------------------|------------------------|-------------------|-------------------|
|           |                                |                    | Direct-WA            | Direct-ID         | Allocated          | Total              | Direct-WA             | Direct-ID        | Allocated         | Total              | Direct-OR              | Allocated         | Total             |
|           | 397XXX Communication Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |
| 99        | ED-WA / ID / AN                | 41,531,115         | 12,180,583           | 6,725,730         | 22,624,802         | 41,531,115         | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                | 1,062,974          | 0                    | 0                 | 0                  | 0                  | 769,126               | 287,726          | 6,122             | 1,062,974          | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                     | 719,232            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 719,232                | 0                 | 719,232           |
| 8         | GD-AA                          | 243,298            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 167,447           | 167,447            | 0                      | 75,851            | 75,851            |
| 7         | CD-AA                          | 124,371,631        | 0                    | 0                 | 88,890,892         | 88,890,892         | 0                     | 0                | 24,501,211        | 24,501,211         | 0                      | 10,979,528        | 10,979,528        |
| 9         | CD-WA/ ID / AN                 | 16,885,476         | 10,629,618           | 69,756            | 2,525,668          | 13,225,042         | 2,942,071             | 19,307           | 699,056           | 3,660,434          | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>           | <b>184,813,726</b> | <b>22,810,201</b>    | <b>6,795,486</b>  | <b>114,041,362</b> | <b>143,647,049</b> | <b>3,711,197</b>      | <b>307,033</b>   | <b>25,373,836</b> | <b>29,392,066</b>  | <b>719,232</b>         | <b>11,055,379</b> | <b>11,774,611</b> |
|           | 398000 Miscellaneous Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                    |                        |                   |                   |
| 99        | ED-WA / ID / AN                | 260,283            | 0                    | 6,846             | 253,437            | 260,283            | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 99        | GD-WA / ID / AN                | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 0                      | 0                 | 0                 |
| 99        | GD-OR / AS                     | 9,092              | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                  | 9,092                  | 0                 | 9,092             |
| 8         | GD-AA                          | 889                | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 612               | 612                | 0                      | 277               | 277               |
| 7         | CD-AA                          | 845,380            | 0                    | 0                 | 604,210            | 604,210            | 0                     | 0                | 166,540           | 166,540            | 0                      | 74,630            | 74,630            |
| 9         | CD-WA/ ID / AN                 | 32,683             | 0                    | 18,767            | 6,831              | 25,598             | 0                     | 5,194            | 1,891             | 7,085              | 0                      | 0                 | 0                 |
|           | <b>TOTAL ACCOUNT</b>           | <b>1,148,327</b>   | <b>0</b>             | <b>25,613</b>     | <b>864,478</b>     | <b>890,091</b>     | <b>0</b>              | <b>5,194</b>     | <b>169,043</b>    | <b>174,237</b>     | <b>9,092</b>           | <b>74,907</b>     | <b>83,999</b>     |
|           | <b>TOTAL GENERAL PLANT</b>     | <b>669,418,830</b> | <b>86,697,032</b>    | <b>40,369,950</b> | <b>350,919,579</b> | <b>477,986,561</b> | <b>53,201,892</b>     | <b>7,554,537</b> | <b>84,693,757</b> | <b>145,450,186</b> | <b>12,448,895</b>      | <b>33,533,188</b> | <b>45,982,083</b> |

ALLOCATION RATIOS:

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

|                                       |            |
|---------------------------------------|------------|
| RESULTS OF OPERATIONS                 | Report ID: |
| COMMON INTANGIBLE PLANT               | C-IPL-12E  |
| For Twelve Months Ended June 30, 2024 |            |
| Ending Balance Basis                  |            |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                                     | Total       | ***** ELECTRIC ***** |           |             | ***** GAS NORTH ***** |           |           |            | ***** OREGON GAS***** |           |            |            |
|-----------|---------|---|-------------|----------------------|-----------|-------------|-----------------------|-----------|-----------|------------|-----------------------|-----------|------------|------------|
|           |         |   |             | Direct-WA            | Direct-ID | Allocated   | Total                 | Direct-WA | Direct-ID | Allocated  | Total                 | Direct-OR | Allocated  | Total      |
|           | 303000  | Intangible Plant                                |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                                 | 12,150,827  | 319,716              | 0         | 11,831,111  | 12,150,827            | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-WA / ID / AN                                 | 1,794,111   | 0                    | 0         | 0           | 0                     | 1,022,594 | 771,517   | 0          | 1,794,111             | 0         | 0          |            |
| 99        |         | GD-OR / AS                                      | 425,951     | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 425,951   | 0          |            |
| 8         |         | GD-AA   | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 7         |         | CD-AA   | 6,222,493   | 0                    | 0         | 4,447,340   | 4,447,340             | 0         | 0         | 1,225,831  | 1,225,831             | 0         | 549,322    |            |
| 9         |         | CD-WA / ID / AN                                 | 194,058     | 0                    | 0         | 151,990     | 151,990               | 0         | 0         | 42,068     | 42,068                | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                                   | 20,787,440  | 319,716              | 0         | 16,430,441  | 16,750,157            | 1,022,594 | 771,517   | 1,267,899  | 3,062,010             | 425,951   | 549,322    | 975,273    |
|           | 303100  | Misc Intangible Plant--Mainframe Software       |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                                 | 31,255,124  | 6,440,700            | 0         | 24,814,424  | 31,255,124            | 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                                      | 354,611     | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 354,611   | 0          |            |
| 8         |         | GD-AA   | 366,587     | 0                    | 0         | 0           | 0                     | 0         | 0         | 252,300    | 252,300               | 0         | 114,287    |            |
| 7         |         | CD-AA   | 114,032,960 | 0                    | 0         | 81,501,637  | 81,501,637            | 0         | 0         | 22,464,493 | 22,464,493            | 0         | 10,066,830 |            |
| 9         |         | CD-WA / ID / AN                                 | 1,151,829   | 697,518              | 0         | 204,617     | 902,135               | 193,060   | 0         | 56,634     | 249,694               | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                                   | 147,161,111 | 7,138,218            | 0         | 106,520,678 | 113,658,896           | 193,060   | 0         | 22,773,427 | 22,966,487            | 354,611   | 10,181,117 | 10,535,728 |
|           | 30310X  | Misc Intangible Plant--Term On-Premise Software |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                                 | 7,396,713   | 0                    | 0         | 7,396,713   | 7,396,713             | 0         | 0         | 0          | 0                     | 0         | 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   | 1,139,993   | 0                    | 0         | 0           | 0                     | 0         | 0         | 784,589    | 784,589               | 0         | 355,404    |            |
| 7         |         | CD-AA   | 43,537,253  | 0                    | 0         | 31,116,945  | 31,116,945            | 0         | 0         | 8,576,839  | 8,576,839             | 0         | 3,843,469  |            |
| 9         |         | CD-WA / ID / AN                                 | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                                   | 52,073,959  | 0                    | 0         | 38,513,658  | 38,513,658            | 0         | 0         | 9,361,428  | 9,361,428             | 0         | 4,198,873  | 4,198,873  |
|           | 303110  | Misc Intangible Plant--PC Software              |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                                 | 7,813,329   | 0                    | 0         | 7,813,329   | 7,813,329             | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-WA / ID / AN                                 | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-OR / AS                                      | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 8         |         | GD-AA   | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 7         |         | CD-AA   | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 9         |         | CD-WA / ID / AN                                 | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                                   | 7,813,329   | 0                    | 0         | 7,813,329   | 7,813,329             | 0         | 0         | 0          | 0                     | 0         | 0          | 0          |
|           | 303115  | Misc Intangible Plant--PC Software              |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                                 | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-WA / ID / AN                                 | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-OR / AS                                      | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 8         |         | GD-AA   | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 7         |         | CD-AA   | 98,160,456  | 0                    | 0         | 70,157,241  | 70,157,241            | 0         | 0         | 19,337,610 | 19,337,610            | 0         | 8,665,605  |            |
| 9         |         | CD-WA / ID / AN                                 | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                                   | 98,160,456  | 0                    | 0         | 70,157,241  | 70,157,241            | 0         | 0         | 19,337,610 | 19,337,610            | 0         | 8,665,605  | 8,665,605  |

|                                       |                  |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS                 | Report ID:       |
| <b>COMMON INTANGIBLE PLANT</b>        | <b>C-IPL-12E</b> |
| For Twelve Months Ended June 30, 2024 |                  |
| Ending Balance Basis                  |                  |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                               | Total       | ***** ELECTRIC ***** |           |             | ***** GAS NORTH ***** |           |           |            | ***** OREGON GAS***** |           |            |            |
|-----------|---------|---|-------------|----------------------|-----------|-------------|-----------------------|-----------|-----------|------------|-----------------------|-----------|------------|------------|
|           |         |   |             | Direct-WA            | Direct-ID | Allocated   | Total                 | Direct-WA | Direct-ID | Allocated  | Total                 | Direct-OR | Allocated  | Total      |
|           | 303120  | Misc Intangible Plant--Software 12.5 YR   |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                           | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 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         | 20,864,743  | 20,864,743            | 0         | 0         | 5,751,000  | 5,751,000             | 0         | 2,577,148  | 2,577,148  |
| 9         |         | CD-WA / ID / AN                           | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                             | 29,192,891  | 0                    | 0         | 20,864,743  | 20,864,743            | 0         | 0         | 5,751,000  | 5,751,000             | 0         | 2,577,148  | 2,577,148  |
|           | 303121  | Misc Intangible Plant--AMI Software       |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                           | 1,770,425   | 1,770,425            | 0         | 0           | 1,770,425             | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-WA / ID / AN                           | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 99        |         | GD-OR / AS                                | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 8         |         | GD-AA                                     | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
| 7         |         | CD-AA                                     | 83,245      | 0                    | 0         | 59,497      | 59,497                | 0         | 0         | 16,399     | 16,399                | 0         | 7,349      | 7,349      |
| 9         |         | CD-WA / ID / AN                           | 2,522,815   | 1,975,919            | 0         | 0           | 1,975,919             | 546,896   | 0         | 0          | 546,896               | 0         | 0          | 0          |
|           |         | TOTAL ACCOUNT                             | 4,376,485   | 3,746,344            | 0         | 59,497      | 3,805,841             | 546,896   | 0         | 16,399     | 563,295               | 0         | 7,349      | 7,349      |
|           | 30313X  | Misc Intangible Plant--Term SAAS Software |             |                      |           |             |                       |           |           |            |                       |           |            |            |
| 99        |         | ED-WA / ID / AN                           | 784,019     | 0                    | 0         | 784,019     | 784,019               | 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                                     | 30,782,701  | 0                    | 0         | 22,001,012  | 22,001,012            | 0         | 0         | 6,064,192  | 6,064,192             | 0         | 2,717,497  | 2,717,497  |
| 9         |         | CD-WA / ID / AN                           | 0           | 0                    | 0         | 0           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0          |            |
|           |         | TOTAL ACCOUNT                             | 31,566,720  | 0                    | 0         | 22,785,031  | 22,785,031            | 0         | 0         | 6,064,192  | 6,064,192             | 0         | 2,717,497  | 2,717,497  |
|           |         | TOTAL                                     | 391,132,391 | 11,204,278           | 0         | 283,144,618 | 294,348,896           | 1,762,550 | 771,517   | 64,571,955 | 67,106,022            | 780,562   | 28,896,911 | 29,677,473 |

ALLOCATION RATIOS:

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

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>COMMON ACCUMULATED DEFERRED FIT</b> | <b>C-DTX-12E</b> |
| For Twelve Months Ended June 30, 2024  |                  |
| Ending Balance Basis                   |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                           | Total               | Electric            | Gas North           | Oregon Gas         |
|-----------|---------|---------------------------------------|---------------------|---------------------|---------------------|--------------------|
|           |         | ADFIT - Common Plant (For Report APL) |                     |                     |                     |                    |
| 7         | 282900  | CD-AA                                 | (61,534,247)        | (43,979,757)        | (12,122,247)        | (5,432,243)        |
| 8         | 282900  | GD-AA                                 | 0                   | 0                   | 0                   | 0                  |
| 9         | 282900  | CD-WA / ID / AN                       | (649,547)           | (649,547)           | 0                   | 0                  |
| 7         | 282919  | CD-AA                                 | (7,217,294)         | (5,158,344)         | (1,421,807)         | (637,143)          |
| 7         | 283750  | CD-AA                                 | 32,205              | 23,018              | 6,344               | 2,843              |
|           |         | Total                                 | <u>(69,368,883)</u> | <u>(49,764,630)</u> | <u>(13,537,710)</u> | <u>(6,066,543)</u> |

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended June 30, 2024  
 Ending Balance Basis

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

AVISTA UTILITIES

Electric Copy

| Ref/Basis    | Account Description                               | ***** SYSTEM ***** |                   |                  |                    | ***** ELECTRIC ***** |                   | ***** GAS NORTH **** |                  | *GAS SOUTH*      |
|--------------|---|--------------------|-------------------|------------------|--------------------|----------------------|-------------------|----------------------|------------------|------------------|
|              |   | Washington         | Idaho             | Oregon           | Total              | Washington           | Idaho             | Washington           | Idaho            | Oregon           |
| 1            | 151120 Fuel Stock Coal-Colstrip                   | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                    | 0                | 0                |
| 1            | 151210 Fuel Stock Hog Ffuel-KFGS                  | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                    | 0                | 0                |
| 7/4          | 154100 Plant Materials & Oper Supplies            | 0                  | 0                 | 7,408,462        | 7,408,462          | 0                    | 0                 | 0                    | 0                | 7,408,462        |
| 1            | 154300 Plant Materials & Oper Supplies - CS2      | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                    | 0                | 0                |
| 1            | 154400 Plant Materials & Oper Supplies - Colstrip | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                    | 0                | 0                |
| 7/4          | 154500 Supply Chain Receiving Inventory           | 0                  | 0                 | 100              | 100                | 0                    | 0                 | 0                    | 0                | 100              |
| 7/4          | 154550 Supply Chain Average Cost Variance         | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                    | 0                | 0                |
| 7/4          | 154560 Supply Chain Invoice Price Variance        | 0                  | 0                 | 3                | 3                  | 0                    | 0                 | 0                    | 0                | 3                |
| 99           | 163998 Common Working Capital                     | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                    | 0                | 0                |
| 99           | 163999 Investor-Supplied Working Capital          | 108,377,174        | 43,657,975        | 0                | 152,035,149        | 93,776,728           | 37,433,448        | 14,600,446           | 6,224,527        | 0                |
| <b>TOTAL</b> |   | <b>108,377,174</b> | <b>43,657,975</b> | <b>7,408,565</b> | <b>159,443,714</b> | <b>93,776,728</b>    | <b>37,433,448</b> | <b>14,600,446</b>    | <b>6,224,527</b> | <b>7,408,565</b> |

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