

|                                                              |                                |
|--------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                                        | Report ID:<br><b>G-ROR-12E</b> |
| <b>GAS RATE OF RETURN</b>                                    |                                |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account Description                      | System      | Washington  | Idaho       |
|-----------|------------------------------------------|-------------|-------------|-------------|
| G-OPS     | Gas Net Operating Income (Loss)          | 60,093,707  | 46,813,171  | 13,280,536  |
|           | Adjustments                              |             |             |             |
|           | Adjusted Gas Net Operating Income (Loss) | 60,093,707  | 46,813,171  | 13,280,536  |
| G-APL     | Gas Net Adjusted Rate Base               | 823,330,913 | 589,393,496 | 233,937,417 |
|           | RATE OF RETURN                           | 7.299%      | 7.943%      | 5.677%      |

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>G-ALL-12E | AVISTA UTILITIES |
| GAS ALLOCATION PERCENTAGES                                   |  |                         |                  |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |  |                         |                  |

| Basis | Ref   | Description                                      | Based on Data from:        | System                  | Washington             | Idaho                 |
|-------|-------|--------------------------------------------------|----------------------------|-------------------------|------------------------|-----------------------|
| 1     | Input | System Contract Demand                           | 01-01-2021 thru 12-31-2023 | 100.000%                | 66.630%                | 33.370%               |
| 2     | Input | Number of Customers<br>Percent                   | 5-01-2025 thru 05-31-2025  | 276,215<br>100.000%     | 178,994<br>64.802%     | 97,221<br>35.198%     |
| 3     | G-OPS | Direct Distribution Operating Expense<br>Percent | 06-01-2024 thru 05-31-2025 | 14,894,312<br>100.000%  | 10,206,710<br>68.528%  | 4,687,602<br>31.472%  |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2024 thru 12-31-2024 |                         |                        |                       |
|       |       | Direct O & M Accounts 798 - 894                  |                            | 7,090,943               | 4,696,913              | 2,394,030             |
|       |       | Direct O & M Accounts 901 - 935                  |                            | 3,692,764               | 2,846,243              | 846,521               |
|       |       | Total                                            |                            | 10,783,707              | 7,543,156              | 3,240,551             |
|       |       | Percentage                                       |                            | 100.000%                | 69.950%                | 30.050%               |
|       |       | Direct Labor                                     |                            |                         |                        |                       |
|       |       | Amount: Accounts 798 - 894                       |                            | 7,641,708               | 5,417,414              | 2,224,294             |
|       |       | Amount: Accounts 901 - 935                       |                            | 3,692,640               | 2,640,101              | 1,052,539             |
|       |       | Total                                            |                            | 11,334,348              | 8,057,515              | 3,276,833             |
|       |       | Percentage                                       |                            | 100.000%                | 71.089%                | 28.911%               |
|       |       | Total Number of Customers                        |                            | 275,488                 | 178,840                | 96,648                |
|       |       | Percentage                                       |                            | 100.000%                | 64.918%                | 35.082%               |
|       |       | Total Direct Plant                               |                            | 771,733,231             | 548,944,045            | 222,789,186           |
|       |       | Percentage                                       |                            | 100.000%                | 71.131%                | 28.869%               |
| 4     |       | Total Four Factor Allocators                     |                            | 400.000%                | 277.088%               | 122.912%              |
|       |       | Percent                                          |                            | 100.000%                | 69.272%                | 30.728%               |
| 6     | Input | Actual Therms Purchased<br>Percent               | 06-01-2024 thru 05-31-2025 | 289,492,733<br>100.000% | 191,855,112<br>66.273% | 97,637,621<br>33.727% |

|                                                              |                                |
|--------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                                        | Report ID:<br><b>G-ALL-12E</b> |
| <b>GAS ALLOCATION PERCENTAGES</b>                            |                                |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |                                |

AVISTA UTILITIES

|       |                                             |                            |                 |                |                |               |
|-------|---------------------------------------------|----------------------------|-----------------|----------------|----------------|---------------|
| Input | Elec/Gas North/Oregon 4-Factor              | 01-01-2024 thru 12-31-2024 | Total           | Electric       | Gas North      | Oregon Gas    |
|       | Direct O & M Accts 500 - 894                |                            | 109,479,341     | 95,310,502     | 10,201,033     | 3,967,806     |
|       | Direct O & M Accts 901 - 935                |                            | 34,638,227      | 28,709,110     | 3,547,302      | 2,381,815     |
|       | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 4,915,793       | 3,507,250      | 1,408,543      | XXXXXX        |
|       | Adjustments                                 |                            | 0               |                |                |               |
|       | Total                                       |                            | 149,033,361     | 127,526,862    | 15,156,878     | 6,349,621     |
|       | Percentage                                  |                            | 100.000%        | 85.569%        | 10.170%        | 4.261%        |
|       |                                             |                            |                 |                |                |               |
|       | Direct Labor Accts 500 - 894                |                            | 69,319,038      | 52,335,757     | 12,299,585     | 4,683,696     |
|       | Direct Labor Accts 901 - 935                |                            | 27,068,151      | 20,149,962     | 3,494,815      | 3,423,374     |
|       | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 5,814,759       | 4,094,845      | 1,719,914      | XXXXXX        |
|       | Total                                       |                            | 102,201,948     | 76,580,564     | 17,514,314     | 8,107,070     |
|       | Percentage                                  |                            | 100.000%        | 74.931%        | 17.137%        | 7.932%        |
|       |                                             |                            |                 |                |                |               |
|       | Number of Customers at                      |                            | 805,233         | 422,167        | 275,488        | 107,578       |
|       | Percentage                                  |                            | 100.000%        | 52.428%        | 34.212%        | 13.360%       |
|       |                                             |                            |                 |                |                |               |
|       | Net Direct Plant                            |                            | 4,817,054,290   | 3,577,496,454  | 817,407,687    | 422,150,149   |
|       | Percentage                                  |                            | 100.000%        | 74.267%        | 16.969%        | 8.764%        |
|       |                                             |                            |                 |                |                |               |
|       | Total Percentages                           |                            | 400.000%        | 287.195%       | 78.488%        | 34.317%       |
|       | Average (CD AA)                             |                            | <b>100.000%</b> | <b>71.799%</b> | <b>19.622%</b> | <b>8.579%</b> |

|                                                              |                                |
|--------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                                        | Report ID:<br><b>G-ALL-12E</b> |
| <b>GAS ALLOCATION PERCENTAGES</b>                            |                                |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |                                |

AVISTA UTILITIES

|       |                                             |                            |                 |               |                |                |
|-------|---------------------------------------------|----------------------------|-----------------|---------------|----------------|----------------|
| Input | Gas North/Oregon 4-Factor                   | 01-01-2024 thru 12-31-2024 | Total           | Electric      | Gas North      | Oregon Gas     |
|       | Direct O & M Accts 580 - 894                |                            | 13,439,664      | 0             | 9,676,054      | 3,763,610      |
|       | Direct O & M Accts 901 - 935                |                            | 5,137,373       | 0             | 3,073,613      | 2,063,760      |
|       | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,408,543       | 0             | 1,408,543      | XXXXXX         |
|       | Total                                       |                            | 19,985,580      | 0             | 14,158,210     | 5,827,370      |
|       | Percentage                                  |                            | 100.000%        | 0.000%        | 70.842%        | 29.158%        |
|       |                                             |                            |                 |               |                |                |
|       | Direct Labor Accts 580 - 894                |                            | 11,681,854      | 0             | 8,460,200      | 3,221,654      |
|       | Direct Labor Accts 901 - 935                |                            | 4,561,668       | 0             | 2,304,387      | 2,257,281      |
|       | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 1,719,914       | 0             | 1,719,914      | XXXXXX         |
|       | Total                                       |                            | 17,963,436      | 0             | 12,484,501     | 5,478,935      |
|       | Percentage                                  |                            | 100.000%        | 0.000%        | 69.500%        | 30.500%        |
|       |                                             |                            |                 |               |                |                |
|       | Number of Customers at                      |                            | 383,066         | 0             | 275,488        | 107,578        |
|       | Percentage                                  |                            | 100.000%        | 0.000%        | 71.917%        | 28.083%        |
|       |                                             |                            |                 |               |                |                |
|       | Net Direct Plant                            |                            | 1,224,696,883   | 0             | 803,977,776    | 420,719,107    |
|       | Percentage                                  |                            | 100.000%        | 0.000%        | 65.647%        | 34.353%        |
|       |                                             |                            |                 |               |                |                |
|       | Total Percentages                           |                            | 400.000%        | 0.000%        | 277.905%       | 122.095%       |
|       | Average (GD AA)                             |                            | <b>100.000%</b> | <b>0.000%</b> | <b>69.476%</b> | <b>30.524%</b> |

| RESULTS OF OPERATIONS                                        |            |                              | Report ID:<br>G-ALL-12E    | AVISTA UTILITIES |               |             |            |
|--------------------------------------------------------------|------------|------------------------------|----------------------------|------------------|---------------|-------------|------------|
| GAS ALLOCATION PERCENTAGES                                   |            |                              |                            | Total            | Electric      | Gas North   | Oregon Gas |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |            |                              |                            |                  |               |             |            |
| 9                                                            | Input      | Elec/Gas North 4-Factor      | 01-01-2024 thru 12-31-2024 |                  |               |             |            |
|                                                              |            | Direct O & M Accts 580 - 894 |                            | 105,488,556      | 95,310,502    | 10,178,054  | 0          |
|                                                              |            | Direct O & M Accts 901 - 935 |                            | 32,328,578       | 28,709,110    | 3,619,468   | 0          |
|                                                              |            | Adjustments                  |                            | 0                | 0             | 0           | 0          |
|                                                              |            | Total                        |                            | 137,817,134      | 124,019,612   | 13,797,522  | 0          |
|                                                              |            | Percentage                   |                            | 100.000%         | 89.989%       | 10.011%     | 0.000%     |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            | Direct Labor Accts 580 - 894 |                            | 64,445,402       | 52,335,757    | 12,109,645  | 0          |
|                                                              |            | Direct Labor Accts 901 - 935 |                            | 24,076,552       | 20,149,962    | 3,926,590   | 0          |
|                                                              |            | Total                        |                            | 88,521,954       | 72,485,719    | 16,036,235  | 0          |
|                                                              | Percentage |                              | 100.000%                   | 81.884%          | 18.116%       | 0.000%      |            |
| JP                                                           |            |                              |                            |                  |               |             |            |
|                                                              |            | Number of Customers at       |                            | 697,655          | 422,167       | 275,488     | 0          |
|                                                              |            | Percentage                   |                            | 100.000%         | 60.512%       | 39.488%     | 0.000%     |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            | Net Direct Plant             |                            | 4,344,397,972    | 3,540,420,196 | 803,977,776 | 0          |
|                                                              |            | Percentage                   |                            | 100.000%         | 81.494%       | 18.506%     | 0.000%     |
|                                                              |            | Total Percentages            |                            | 400.000%         | 313.879%      | 86.121%     | 0.000%     |
|                                                              |            | Average (CD AN/ID/WA)        |                            | 100.000%         | 78.471%       | 21.529%     | 0.000%     |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
| 10                                                           |            | Gas North/Oregon JP Factor % | 01-01-2024 thru 12-31-2024 |                  |               |             |            |
|                                                              |            |                              |                            | 100.000%         | 0.000%        | 90.350%     | 9.650%     |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            | Actual Annual Throughput     | 01-01-2024 thru 12-31-2024 |                  |               |             |            |
|                                                              |            | Percent                      |                            | 281,413,812      | 186,878,088   | 94,535,724  |            |
|                                                              |            |                              |                            | 100.000%         | 66.407%       | 33.593%     |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
| 11                                                           |            | Book Depreciation            | 06-01-2024 thru 05-31-2025 |                  |               |             |            |
|                                                              |            | Percent                      |                            | 32,617,816       | 23,704,004    | 8,913,812   |            |
|                                                              |            |                              |                            | 100.000%         | 72.672%       | 27.328%     |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            | Net Gas Plant (before ADFIT) | 5-01-2025 thru 05-31-2025  |                  |               |             |            |
|                                                              |            | Percent                      |                            | 900,666,497      | 639,694,248   | 260,972,249 |            |
|                                                              |            |                              |                            | 100.000%         | 71.025%       | 28.975%     |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
| 13                                                           | G-PLT      | Net Gas General Plant        | 5-01-2025 thru 05-31-2025  |                  |               |             |            |
|                                                              |            | Percent                      |                            | 101,493,524      | 78,973,865    | 22,519,659  |            |
|                                                              |            |                              |                            | 100.000%         | 77.812%       | 22.188%     |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            | Net Allocated Schedule M's   | 06-01-2024 thru 05-31-2025 |                  |               |             |            |
|                                                              |            | Percent                      |                            | -38,879,241      | -27,926,231   | -10,953,010 |            |
|                                                              |            |                              |                            | 100.000%         | 71.828%       | 28.172%     |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
| 99                                                           | Input      | Not Allocated                |                            |                  |               |             |            |
|                                                              |            |                              |                            | 0.000%           | 0.000%        | 0.000%      |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |
|                                                              |            |                              |                            |                  |               |             |            |

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>       | <b>G-OPS-12E</b> |
| For Twelve Months Ended May 31, 2025 |                  |
| Ending Balance Basis                 |                  |

AVISTA UTILITIES

|           |                                                | ***** SYSTEM ***** |           |              | ***** WASHINGTON ***** |           |              | ***** IDAHO ***** |           |             |
|-----------|------------------------------------------------|--------------------|-----------|--------------|------------------------|-----------|--------------|-------------------|-----------|-------------|
| Ref/Basis | Account Description                            | Direct             | Allocated | Total        | Direct                 | Allocated | Total        | Direct            | Allocated | Total       |
|           | REVENUES                                       |                    |           |              |                        |           |              |                   |           |             |
|           | SALES OF GAS:                                  |                    |           |              |                        |           |              |                   |           |             |
| 99        | 480000 Residential                             | 231,725,813        | 0         | 231,725,813  | 171,842,810            | 0         | 171,842,810  | 59,883,003        | 0         | 59,883,003  |
| 99        | 4812XX Commercial - Firm & Interruptible       | 118,332,585        | 0         | 118,332,585  | 92,127,972             | 0         | 92,127,972   | 26,204,613        | 0         | 26,204,613  |
| 99        | 4813XX Industrial-Firm                         | 3,772,396          | 0         | 3,772,396    | 2,587,991              | 0         | 2,587,991    | 1,184,405         | 0         | 1,184,405   |
| 99        | 481400 Interruptible                           | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| 99        | 484000 Interdepartmental Revenue               | 433,998            | 0         | 433,998      | 403,482                | 0         | 403,482      | 30,516            | 0         | 30,516      |
| 99        | 499XXX Unbilled Revenue                        | 500,578            | 0         | 500,578      | 727,188                | 0         | 727,188      | (226,610)         | 0         | (226,610)   |
|           | TOTAL SALES TO ULTIMATE CUSTOMERS              | 354,765,370        | 0         | 354,765,370  | 267,689,443            | 0         | 267,689,443  | 87,075,927        | 0         | 87,075,927  |
|           | OTHER OPERATING REVENUES:                      |                    |           |              |                        |           |              |                   |           |             |
| 99        | 483XXX Sales for Resale                        | 38,308,097         | 0         | 38,308,097   | 25,260,954             | 0         | 25,260,954   | 13,047,143        | 0         | 13,047,143  |
| 4         | 488000 Miscellaneous Service Revenues          | 10,091             | 0         | 10,091       | 3,735                  | 0         | 3,735        | 6,356             | 0         | 6,356       |
| 99        | 488048 COVID-19 Reconnect Fee Contra           | 4,552              | 0         | 4,552        | 4,552                  | 0         | 4,552        | 0                 | 0         | 0           |
| 99        | 4893XX Transportation Revenues                 | 11,318,398         | 0         | 11,318,398   | 10,678,078             | 0         | 10,678,078   | 640,320           | 0         | 640,320     |
| 99        | 493000 Rent from Gas Property                  | 50                 | 0         | 50           | 0                      | 0         | 0            | 50                | 0         | 50          |
| 99        | 495010 CCA Allowance Revenue                   | 23,686,791         | 0         | 23,686,791   | 23,686,791             | 0         | 23,686,791   | 0                 | 0         | 0           |
| 99        | 407310 CCA Allowance Revenue Deferral          | (23,686,791)       | 0         | (23,686,791) | (23,686,791)           | 0         | (23,686,791) | 0                 | 0         | 0           |
| 4         | 495XXX Other Gas Revenues                      | 16,079,295         | 345,075   | 16,424,370   | 13,745,881             | 239,040   | 13,984,921   | 2,333,414         | 106,035   | 2,439,449   |
| 99        | 496100 Provision for Rate Refund               | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| 99        | 496110 Provision for Rate Refund-Tax Reform    | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| 99        | 496140 Provision for Rate Refund - BOD Fees    | (65,417)           | 0         | (65,417)     | (65,417)               | 0         | (65,417)     | 0                 | 0         | 0           |
|           | TOTAL OTHER OPERATING REVENUES                 | 65,655,066         | 345,075   | 66,000,141   | 49,627,783             | 239,040   | 49,866,823   | 16,027,283        | 106,035   | 16,133,318  |
|           | TOTAL GAS REVENUES                             | 420,420,436        | 345,075   | 420,765,511  | 317,317,226            | 239,040   | 317,556,266  | 103,103,210       | 106,035   | 103,209,245 |
|           | PRODUCTION EXPENSES:                           |                    |           |              |                        |           |              |                   |           |             |
| G-804     | 804/805 City Gate Purchases                    | 148,826,819        | 0         | 148,826,819  | 99,806,505             | 0         | 99,806,505   | 49,020,314        | 0         | 49,020,314  |
| 99        | 808XXX Net Natural Gas Storage Transactions    | 3,969,867          | 0         | 3,969,867    | 2,694,019              | 0         | 2,694,019    | 1,275,848         | 0         | 1,275,848   |
| 99        | 811000 Gas Used for Products Extraction        | (598,687)          | 0         | (598,687)    | (394,073)              | 0         | (394,073)    | (204,614)         | 0         | (204,614)   |
| 10        | 813000 Other Gas Expenses                      | 49,875             | 1,080,275 | 1,130,150    | 49,875                 | 717,378   | 767,253      | 0                 | 362,897   | 362,897     |
| 99        | 813010 Gas Technology Institute (GTI) Expenses | 119,143            | 0         | 119,143      | 81,237                 | 0         | 81,237       | 37,906            | 0         | 37,906      |
| 99        | 813100 CCA Emission Expense                    | 36,924,380         | 0         | 36,924,380   | 36,924,380             | 0         | 36,924,380   | 0                 | 0         | 0           |
| 99        | 407417 Regulatory Credits-CCA                  | (36,924,380)       | 0         | (36,924,380) | (36,924,380)           | 0         | (36,924,380) | 0                 | 0         | 0           |
|           | TOTAL PRODUCTION EXPENSES                      | 152,367,017        | 1,080,275 | 153,447,292  | 102,237,563            | 717,378   | 102,954,941  | 50,129,454        | 362,897   | 50,492,351  |
|           | UNDERGROUND STORAGE EXPENSES:                  |                    |           |              |                        |           |              |                   |           |             |
| 1         | 814000 Supervision & Engineering               | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| 1         | 824000 Other Expenses                          | 0                  | 1,087,548 | 1,087,548    | 0                      | 724,633   | 724,633      | 0                 | 362,915   | 362,915     |
| 1         | 837000 Other Equipment                         | 0                  | 2,492,768 | 2,492,768    | 0                      | 1,660,931 | 1,660,931    | 0                 | 831,837   | 831,837     |
|           | TOTAL UNDERGROUND STORAGE OPER EXP             | 0                  | 3,580,316 | 3,580,316    | 0                      | 2,385,564 | 2,385,564    | 0                 | 1,194,752 | 1,194,752   |
| G-DEPX    | Depreciation Expense-Underground Storage       | 0                  | 804,481   | 804,481      | 0                      | 536,026   | 536,026      | 0                 | 268,455   | 268,455     |
| G-AMTX    | Amortization Expense-Underground Storage       | 0                  | 0         | 0            | 0                      | 0         | 0            | 0                 | 0         | 0           |
| G-OTX     | Taxes Other Than FIT                           | 0                  | 314,654   | 314,654      | 0                      | 209,654   | 209,654      | 0                 | 105,000   | 105,000     |
|           | TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/          | 0                  | 1,119,135 | 1,119,135    | 0                      | 745,680   | 745,680      | 0                 | 373,455   | 373,455     |
|           | TOTAL UNDERGROUND STORAGE EXPENSES             | 0                  | 4,699,451 | 4,699,451    | 0                      | 3,131,244 | 3,131,244    | 0                 | 1,568,207 | 1,568,207   |

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>       | <b>G-OPS-12E</b> |
| For Twelve Months Ended May 31, 2025 |                  |
| Ending Balance Basis                 |                  |

AVISTA UTILITIES

| Ending Balance Basis |         |                                     | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |            |
|----------------------|---------|-------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|------------|
| Ref/Basis            | Account | Description                         | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total      |
|                      |         | DISTRIBUTION EXPENSES:              |                    |           |            |                        |           |            |                   |           |            |
|                      |         | OPERATION                           |                    |           |            |                        |           |            |                   |           |            |
| 3                    | 870000  | Supervision & Engineering           | 579,101            | 2,017,707 | 2,596,808  | 367,098                | 1,382,694 | 1,749,792  | 212,003           | 635,013   | 847,016    |
| 3                    | 871000  | Distribution Load Dispatching       | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 3                    | 874000  | Mains & Services Expenses           | 5,368,018          | 984,905   | 6,352,923  | 2,927,198              | 674,936   | 3,602,134  | 2,440,820         | 309,969   | 2,750,789  |
| 3                    | 875000  | Measuring & Reg Sta Exp-General     | 211,407            | 0         | 211,407    | 156,556                | 0         | 156,556    | 54,851            | 0         | 54,851     |
| 3                    | 876000  | Measuring & Reg Sta Exp-Industrial  | 15,032             | 0         | 15,032     | 8,976                  | 0         | 8,976      | 6,056             | 0         | 6,056      |
| 3                    | 877000  | Measuring & Reg Sta Exp-City Gate   | 132,255            | 0         | 132,255    | 48,566                 | 0         | 48,566     | 83,689            | 0         | 83,689     |
| 3                    | 878000  | Meter & House Regulator Expenses    | 548,130            | 0         | 548,130    | 299,753                | 0         | 299,753    | 248,377           | 0         | 248,377    |
| 3                    | 879000  | Customer Installation Expenses      | 1,967,470          | (31,605)  | 1,935,865  | (84,705)               | (21,658)  | (106,363)  | 2,052,175         | (9,947)   | 2,042,228  |
| 3                    | 880000  | Other Expenses                      | 2,060,172          | 689,325   | 2,749,497  | 913,206                | 472,381   | 1,385,587  | 1,146,966         | 216,944   | 1,363,910  |
| 3                    | 881000  | Rents                               | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0          |
|                      |         | MAINTENANCE                         |                    |           |            |                        |           |            |                   |           |            |
| 3                    | 885000  | Supervision & Engineering           | 182,247            | 0         | 182,247    | 166,595                | 0         | 166,595    | 15,652            | 0         | 15,652     |
| 3                    | 887000  | Mains                               | 894,353            | 0         | 894,353    | 707,193                | 0         | 707,193    | 187,160           | 0         | 187,160    |
| 3                    | 889000  | Measuring & Reg Sta Exp-General     | 322,190            | 35,862    | 358,052    | 232,695                | 24,576    | 257,271    | 89,495            | 11,286    | 100,781    |
| 3                    | 890000  | Measuring & Reg Sta Exp-Industrial  | 34,520             | 1,951     | 36,471     | 13,651                 | 1,337     | 14,988     | 20,869            | 614       | 21,483     |
| 3                    | 891000  | Measuring & Reg Sta Exp-City Gate   | 166,788            | 1,645     | 168,433    | 58,275                 | 1,127     | 59,402     | 108,513           | 518       | 109,031    |
| 3                    | 892000  | Services                            | 1,164,004          | 0         | 1,164,004  | 906,606                | 0         | 906,606    | 257,398           | 0         | 257,398    |
| 3                    | 893000  | Meters & House Regulators           | 1,232,185          | 678,116   | 1,910,301  | 831,678                | 464,699   | 1,296,377  | 400,507           | 213,417   | 613,924    |
| 3                    | 894000  | Other Equipment                     | 16,439             | 168,153   | 184,592    | 16,439                 | 115,232   | 131,671    | 0                 | 52,921    | 52,921     |
|                      |         | TOTAL DISTRIBUTION OPERATING EXP    | 14,894,311         | 4,546,059 | 19,440,370 | 7,569,780              | 3,115,324 | 10,685,104 | 7,324,531         | 1,430,735 | 8,755,266  |
| G-DEPX               |         | Depreciation Expense-Distribution   | 25,251,792         | 52,898    | 25,304,690 | 18,280,871             | 35,057    | 18,315,928 | 6,970,921         | 17,841    | 6,988,762  |
| G-OTX                |         | Taxes Other Than FIT                | 25,372,915         | 196       | 25,373,111 | 23,516,883             | 136       | 23,517,019 | 1,856,032         | 60        | 1,856,092  |
|                      |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 50,624,707         | 53,094    | 50,677,801 | 41,797,754             | 35,193    | 41,832,947 | 8,826,953         | 17,901    | 8,844,854  |
|                      |         | TOTAL DISTRIBUTION EXPENSES         | 65,519,018         | 4,599,153 | 70,118,171 | 49,367,534             | 3,150,517 | 52,518,051 | 16,151,484        | 1,448,636 | 17,600,120 |

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>       | <b>G-OPS-12E</b> |
| For Twelve Months Ended May 31, 2025 |                  |
| Ending Balance Basis                 |                  |

AVISTA UTILITIES

| Ending Balance Basis |         |                                        | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |           |            |
|----------------------|---------|----------------------------------------|--------------------|------------|------------|------------------------|------------|------------|-------------------|-----------|------------|
| Ref/Basis            | Account | Description                            | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated | Total      |
|                      |         | CUSTOMER ACCOUNTS EXPENSES:            |                    |            |            |                        |            |            |                   |           |            |
| 2                    | 901000  | Supervision                            | 0                  | 106,889    | 106,889    | 0                      | 69,266     | 69,266     | 0                 | 37,623    | 37,623     |
| 2                    | 902000  | Meter Reading Expenses                 | 297,746            | 146,343    | 444,089    | 209,710                | 94,833     | 304,543    | 88,036            | 51,510    | 139,546    |
| 2                    | 903XXX  | Customer Records & Collection Expenses | 716,467            | 5,023,973  | 5,740,440  | 390,702                | 3,255,635  | 3,646,337  | 325,765           | 1,768,338 | 2,094,103  |
| 2                    | 904000  | Uncollectible Accounts                 | 1,129,959          | 69,779     | 1,199,738  | 583,021                | 45,218     | 628,239    | 546,938           | 24,561    | 571,499    |
| 2                    | 905000  | Misc Customer Accounts                 | 0                  | 92,672     | 92,672     | 0                      | 60,053     | 60,053     | 0                 | 32,619    | 32,619     |
|                      |         | TOTAL CUSTOMER ACCOUNTS EXPENSES       | 2,144,172          | 5,439,656  | 7,583,828  | 1,183,433              | 3,525,005  | 4,708,438  | 960,739           | 1,914,651 | 2,875,390  |
|                      |         | CUSTOMER SERVICE & INFO EXPENSES:      |                    |            |            |                        |            |            |                   |           |            |
| G-908                | 908XXX  | Customer Assistance Expenses           | 25,333,587         | 42,005     | 25,375,592 | 21,243,953             | 27,220     | 21,271,173 | 4,089,634         | 14,785    | 4,104,419  |
| 2                    | 909000  | Advertising                            | 94,368             | 490,691    | 585,059    | 63,006                 | 317,978    | 380,984    | 31,362            | 172,713   | 204,075    |
| 2                    | 910000  | Misc Customer Service & Info Exp       | 0                  | 38,189     | 38,189     | 0                      | 24,747     | 24,747     | 0                 | 13,442    | 13,442     |
|                      |         | TOTAL CUSTOMER SERVICE & INFO EXP      | 25,427,955         | 570,885    | 25,998,840 | 21,306,959             | 369,945    | 21,676,904 | 4,120,996         | 200,940   | 4,321,936  |
|                      |         | SALES EXPENSES:                        |                    |            |            |                        |            |            |                   |           |            |
| 2                    | 912000  | Demonstrating & Selling Expenses       | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0         | 0          |
| 2                    | 913000  | Advertising                            | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0         | 0          |
| 2                    | 916000  | Miscellaneous Sales Expenses           | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0         | 0          |
|                      |         | TOTAL SALES EXPENSES                   | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0         | 0          |
|                      |         | ADMINISTRATIVE & GENERAL EXPENSES:     |                    |            |            |                        |            |            |                   |           |            |
| 4                    | 920000  | Salaries                               | 641,925            | 8,242,336  | 8,884,261  | 395,018                | 5,709,631  | 6,104,649  | 246,907           | 2,532,705 | 2,779,612  |
| 4                    | 921000  | Office Supplies & Expenses             | 924                | 1,061,240  | 1,062,164  | 924                    | 735,142    | 736,066    | 0                 | 326,098   | 326,098    |
| 4                    | 922000  | Admin. Expenses Transferred - Credit   | 0                  | (18,393)   | (18,393)   | 0                      | (12,741)   | (12,741)   | 0                 | (5,652)   | (5,652)    |
| 4                    | 923000  | Outside Services Employed              | 891,333            | 3,949,260  | 4,840,593  | 656,845                | 2,735,731  | 3,392,576  | 234,488           | 1,213,529 | 1,448,017  |
| 4                    | 924000  | Property Insurance Premium             | 0                  | 707,493    | 707,493    | 0                      | 490,095    | 490,095    | 0                 | 217,398   | 217,398    |
| 4                    | 925XXX  | Injuries and Damages                   | 25,483             | 2,502,007  | 2,527,490  | 18,938                 | 1,733,190  | 1,752,128  | 6,545             | 768,817   | 775,362    |
| 4                    | 926XXX  | Employee Pensions and Benefits         | 2,348,242          | 6,463,246  | 8,811,488  | 1,671,416              | 4,477,220  | 6,148,636  | 676,826           | 1,986,026 | 2,662,852  |
| 4                    | 928000  | Regulatory Commission Expenses         | 1,520,918          | 216,474    | 1,737,392  | 1,198,036              | 149,956    | 1,347,992  | 322,882           | 66,518    | 389,400    |
| 4                    | 930000  | Miscellaneous General Expenses         | 48,702             | 1,614,342  | 1,663,044  | 41,750                 | 1,118,287  | 1,160,037  | 6,952             | 496,055   | 503,007    |
| 4                    | 931000  | Rents                                  | 79                 | 145,900    | 145,979    | 79                     | 101,068    | 101,147    | 0                 | 44,832    | 44,832     |
| 4                    | 935000  | Maintenance of General Plant           | 569,174            | 3,387,779  | 3,956,953  | 465,338                | 2,346,782  | 2,812,120  | 103,836           | 1,040,997 | 1,144,833  |
|                      |         | TOTAL ADMIN & GEN OPERATING EXP        | 6,046,780          | 28,271,684 | 34,318,464 | 4,448,344              | 19,584,361 | 24,032,705 | 1,598,436         | 8,687,323 | 10,285,759 |

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>GAS OPERATING STATEMENT</b>       | <b>G-OPS-12E</b> |
| For Twelve Months Ended May 31, 2025 |                  |
| Ending Balance Basis                 |                  |

AVISTA UTILITIES

| Ending Balance Basis |         | ***** SYSTEM *****                                  |              |            | ***** WASHINGTON ***** |              |            | ***** IDAHO ***** |             |            |             |
|----------------------|---------|-----------------------------------------------------|--------------|------------|------------------------|--------------|------------|-------------------|-------------|------------|-------------|
| Ref/Basis            | Account | Description                                         | Direct       | Allocated  | Total                  | Direct       | Allocated  | Total             | Direct      | Allocated  | Total       |
| G-DEPX               |         | Depreciation Expense-General Plant                  | 1,597,331    | 4,911,316  | 6,508,647              | 1,449,884    | 3,402,166  | 4,852,050         | 147,447     | 1,509,150  | 1,656,597   |
| G-AMTX               |         | Amortization Expense - General Plant - 303000       | 47,938       | 83,493     | 131,431                | 24,862       | 57,837     | 82,699            | 23,076      | 25,656     | 48,732      |
| G-AMTX               |         | Amortization Expense - Misc IT Intangible Plant - : | 54,242       | 10,450,700 | 10,504,942             | 54,242       | 7,239,409  | 7,293,651         | 0           | 3,211,291  | 3,211,291   |
| G-AMTX               |         | Amortization Expense-General Plant - 390200, 39     | 0            | 0          | 0                      | 0            | 0          | 0                 | 0           | 0          | 0           |
| 99                   | 407230  | Tax Reform Amortization                             | (35,694)     | 0          | (35,694)               | (35,694)     | 0          | (35,694)          | 0           | 0          | 0           |
| 99                   | 407302  | Amortization WA Excess Natural Gas Line Extens      | 1,291,992    | 0          | 1,291,992              | 1,291,992    | 0          | 1,291,992         | 0           | 0          | 0           |
| 99                   | 407305  | Natural Gas Depreciation Study Deferral             | 0            | 0          | 0                      | 0            | 0          | 0                 | 0           | 0          | 0           |
| 99                   | 407306  | Regulatory Debit - AMI Amortization                 | 754,848      | 0          | 754,848                | 754,848      | 0          | 754,848           | 0           | 0          | 0           |
| 99                   | 407307  | Regulatory Debit - Existing Meters Deferral Amort   | 318,056      | 0          | 318,056                | 318,056      | 0          | 318,056           | 0           | 0          | 0           |
| 99                   | 407311  | Regulatory Debit - AFUDC Amortization               | 33,862       | 194,792    | 228,654                | 22,626       | 138,351    | 160,977           | 11,236      | 56,441     | 67,677      |
| 99                   | 407314  | Regulatory Debit - FISERVE Amortization             | 39,584       | 0          | 39,584                 | 0            | 0          | 0                 | 39,584      | 0          | 39,584      |
| 99                   | 407317  | Regulatory Debit - CCA WA Gas Amortization          | 82,150,379   | 0          | 82,150,379             | 82,150,379   | 0          | 82,150,379        | 0           | 0          | 0           |
| 99                   | 407319  | AFUDC Equity DFIT Deferral                          | 29,960       | 0          | 29,960                 | 0            | 0          | 0                 | 29,960      | 0          | 29,960      |
| 99                   | 407332  | Existing Meters/ERTs Excess Depreciation Deferr     | 0            | 0          | 0                      | 0            | 0          | 0                 | 0           | 0          | 0           |
| 99                   | 407337  | Regulatory Debit - Depreciation Deferral            | 782,922      | 0          | 782,922                | 400,284      | 0          | 400,284           | 382,638     | 0          | 382,638     |
| 99                   | 407343  | Amortization of Deferred Reg Fees                   | 302,058      | 0          | 302,058                | 302,058      | 0          | 302,058           | 0           | 0          | 0           |
| 99                   | 407347  | COVID-19 Deferred Costs                             | (32,791)     | 0          | (32,791)               | (18,722)     | 0          | (18,722)          | (14,069)    | 0          | (14,069)    |
| 99                   | 407357  | AMORT OF INTERVENOR FUND DEFER                      | 3,916        | 0          | 3,916                  | 3,916        | 0          | 3,916             | 0           | 0          | 0           |
| 99                   | 407359  | Insurance Balance Acct O&M - Amort                  | 126,160      | 0          | 126,160                | 126,160      | 0          | 126,160           | 0           | 0          | 0           |
| 99                   | 407381  | Voluntary RNG Revenue Offset                        | 45,592       | 0          | 45,592                 | 37,107       | 0          | 37,107            | 8,485       | 0          | 8,485       |
| 99                   | 407407  | Reg. Credits-Amortization Depreciation Benefit      | 0            | 0          | 0                      | 0            | 0          | 0                 | 0           | 0          | 0           |
| 99                   | 407413  | Reg Credits - Williams Outage                       | 97,925       | 0          | 97,925                 | 2,706,358    | 0          | 2,706,358         | (2,608,433) | 0          | (2,608,433) |
| 99                   | 407416  | Reg. Credits-CCA B&O Tax                            | (645,683)    | 0          | (645,683)              | (645,683)    | 0          | (645,683)         | 0           | 0          | 0           |
| 99                   | 407419  | Amortization AFUDC Equity Tax Credit                | 0            | 0          | 0                      | 0            | 0          | 0                 | 0           | 0          | 0           |
| 99                   | 407426  | Reg Credits - CCA WA Gas Amortization               | (41,464,089) | 0          | (41,464,089)           | (41,464,089) | 0          | (41,464,089)      | 0           | 0          | 0           |
| 99                   | 407436  | Regulatory Deferral - AMI                           | 0            | 0          | 0                      | 0            | 0          | 0                 | 0           | 0          | 0           |
| 99                   | 407437  | Depreciation Deferral                               | (158,463)    | 0          | (158,463)              | (158,463)    | 0          | (158,463)         | 0           | 0          | 0           |
| 99                   | 407443  | Regulatory Deferral - Reg. Fees                     | (411,188)    | 0          | (411,188)              | (411,188)    | 0          | (411,188)         | 0           | 0          | 0           |
| 99                   | 407447  | Regulatory Deferral - COVID-19                      | (4,278)      | 0          | (4,278)                | (3,033)      | 0          | (3,033)           | (1,245)     | 0          | (1,245)     |
| 99                   | 407452  | Regulatory Deferral - Intervenor Funding            | (26,848)     | 0          | (26,848)               | (26,848)     | 0          | (26,848)          | 0           | 0          | 0           |
| 99                   | 407454  | Regulatory Deferral - Pension Settlement Deferral   | 0            | 0          | 0                      | 0            | 0          | 0                 | 0           | 0          | 0           |
| 99                   | 407459  | Insurance Balancing                                 | (326,175)    | 0          | (326,175)              | (126,930)    | 0          | (126,930)         | (199,245)   | 0          | (199,245)   |
| 99                   | 407493  | Amortization Remand Residual                        | (39,678)     | 0          | (39,678)               | (39,678)     | 0          | (39,678)          | 0           | 0          | 0           |
| G-OTX                |         | Taxes Other Than FIT--A&G                           | 646,132      | 861,384    | 1,507,516              | 457,355      | 596,698    | 1,054,053         | 188,777     | 264,686    | 453,463     |
|                      |         | TOTAL A&G DEPR/AMRT/NON-FIT TAXES                   | 45,178,010   | 16,501,685 | 61,679,695             | 47,169,799   | 11,434,461 | 58,604,260        | (1,991,789) | 5,067,224  | 3,075,435   |
|                      |         | TOTAL ADMIN & GENERAL EXPENSES                      | 51,224,790   | 44,773,369 | 95,998,159             | 51,618,143   | 31,018,822 | 82,636,965        | (393,353)   | 13,754,547 | 13,361,194  |
|                      |         | TOTAL EXPENSES BEFORE FIT                           | 296,682,952  | 61,162,789 | 357,845,741            | 225,713,632  | 41,912,911 | 267,626,543       | 70,969,320  | 19,249,878 | 90,219,198  |
|                      |         | NET OPERATING INCOME (LOSS) BEFORE FIT              |              |            | 62,919,770             |              |            | 49,929,723        |             |            | 12,990,047  |
| G-FIT                |         | FEDERAL INCOME TAX                                  |              |            | 23,133,118             |              |            | 20,792,620        |             |            | 2,340,498   |
| G-FIT                |         | DEFERRED FEDERAL INCOME TAX                         |              |            | (20,307,055)           |              |            | (17,676,068)      |             |            | (2,630,987) |
| G-FIT                |         | AMORTIZED INVESTMENT TAX CREDIT                     |              |            | 0                      |              |            | 0                 |             |            | 0           |
|                      |         | GAS NET OPERATING INCOME (LOSS)                     |              |            | 60,093,707             |              |            | 46,813,171        |             |            | 13,280,536  |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand                | 100.000% | 66.630% | 33.370% |
| G-ALL | 2  | Number of Customers                   | 100.000% | 64.802% | 35.198% |
| G-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 68.528% | 31.472% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 69.272% | 30.728% |
| G-ALL | 10 | Actual Annual Throughput              | 100.000% | 66.407% | 33.593% |
| G-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

|                                        |                  |
|----------------------------------------|------------------|
| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>GAS ALLOCATION OF OTHER REVENUE</b> | <b>G-495-12E</b> |
| For Twelve Months Ended May 31, 2025   |                  |
| Ending Balance Basis                   |                  |

AVISTA UTILITIES

|           |         |                                      | ***** SYSTEM ***** |           |             | ***** WASHINGTON ***** |           |             | ***** IDAHO ***** |           |           |
|-----------|---------|--------------------------------------|--------------------|-----------|-------------|------------------------|-----------|-------------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description                          | Direct             | Allocated | Total       | Direct                 | Allocated | Total       | Direct            | Allocated | Total     |
| 4         | 495000  | Other Gas Revenue-Miscellaneous      | 63,490             | 345,075   | 408,565     | 63,490                 | 239,040   | 302,530     | 0                 | 106,035   | 106,035   |
| 4         | 495028  | Deferred Exchange Reservation        | 6,500,000          | 0         | 6,500,000   | 4,262,359              | 0         | 4,262,359   | 2,237,641         | 0         | 2,237,641 |
| 4         | 495100  | Entitlement Penalties                | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0         |
| 4         | 495280  | Other Gas Rev-Decoupling Mechanism   | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0         |
| 99        | 495311  | Contra Decoupling Deferral           | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0         |
| 4         | 495328  | Residential Decoupling Deferral      | 12,669,088         | 0         | 12,669,088  | 11,770,152             | 0         | 11,770,152  | 898,936           | 0         | 898,936   |
| 4         | 495329  | Amortization Res Decoupling Deferral | (5,588,430)        | 0         | (5,588,430) | (4,845,628)            | 0         | (4,845,628) | (742,802)         | 0         | (742,802) |
| 4         | 495338  | Non-Res Decoupling Deferred Rev      | 3,428,739          | 0         | 3,428,739   | 3,336,301              | 0         | 3,336,301   | 92,438            | 0         | 92,438    |
| 4         | 495339  | Amortization Non-Res Decoupling      | (993,591)          | 0         | (993,591)   | (840,792)              | 0         | (840,792)   | (152,799)         | 0         | (152,799) |
| 4         | 495600  | Other Gas Revenue-DSM Lost Margin    | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0         |
| 4         | 495680  | Other Gas Revenue-Margin Reduction   | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0         |
| 4         | 495711  | Other Gas Revenue-Glendale System    | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0         |
| 4         | 495780  | Other Gas Revenue-PPP Recovery       | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0         |
| 4         | 495900  | Gas Customers-Other Gas Revenues     | 0                  | 0         | 0           | 0                      | 0         | 0           | 0                 | 0         | 0         |
|           |         | TOTAL OTHER GAS REVENUES             | 16,079,296         | 345,075   | 16,424,371  | 13,745,882             | 239,040   | 13,984,922  | 2,333,414         | 106,035   | 2,439,449 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 69.272% | 30.728% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|                                      |            |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS                | Report ID: |
| ALLOCATION OF PURCHASED GAS COSTS    | G-804-12E  |
| For Twelve Months Ended May 31, 2025 |            |
| Ending Balance Basis                 |            |

AVISTA UTILITIES

|           |         |                                      | ***** SYSTEM ***** |           |             | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |            |
|-----------|---------|--------------------------------------|--------------------|-----------|-------------|------------------------|-----------|------------|-------------------|-----------|------------|
| Ref/Basis | Account | Description                          | Direct             | Allocated | Total       | Direct                 | Allocated | Total      | Direct            | Allocated | Total      |
| 6         | 804000  | Gas Purchases                        | 71,529,488         | 0         | 71,529,488  | 47,407,825             | 0         | 47,407,825 | 24,121,663        | 0         | 24,121,663 |
| 1         | 804001  | Pipeline Demand Costs                | 28,747,306         | 0         | 28,747,306  | 19,324,681             | 0         | 19,324,681 | 9,422,625         | 0         | 9,422,625  |
| 1         | 804002  | Transport Variable Charges           | 366,081            | 0         | 366,081     | 245,417                | 0         | 245,417    | 120,664           | 0         | 120,664    |
| 6         | 804010  | Gas Costs - Fixed Hedge              | (2,557)            | 0         | (2,557)     | (2,557)                | 0         | (2,557)    | 0                 | 0         | 0          |
| 6         | 804014  | GTI Contributions                    | 0                  | 0         | 0           | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 6         | 804017  | Transaction Fees                     | 387,673            | 0         | 387,673     | 254,981                | 0         | 254,981    | 132,692           | 0         | 132,692    |
| 6         | 804018  | Merchandise Processing Fee           | 87,793             | 0         | 87,793      | 57,899                 | 0         | 57,899     | 29,894            | 0         | 29,894     |
| 6         | 804020  | Natural Gas Tariffs                  | 73,339             | 0         | 73,339      | 49,445                 | 0         | 49,445     | 23,894            | 0         | 23,894     |
| 6         | 804140  | Gas Research Contributions           | 0                  | 0         | 0           | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 6         | 804170  | Gas Transaction Fees                 | 0                  | 0         | 0           | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 6         | 804600  | Gas Purchases - Financial            | 15,925,395         | 0         | 15,925,395  | 10,522,965             | 0         | 10,522,965 | 5,402,430         | 0         | 5,402,430  |
| 6         | 804700  | Gas Costs - Offsystem Bookout        | 669,187            | 0         | 669,187     | 449,060                | 0         | 449,060    | 220,127           | 0         | 220,127    |
| 6         | 804711  | Gas Costs - Offsystem Bookout Offset | (669,187)          | 0         | (669,187)   | (449,060)              | 0         | (449,060)  | (220,127)         | 0         | (220,127)  |
| 6         | 804730  | Gas Costs - Intracompany LDC Gas     | 1,725,498          | 0         | 1,725,498   | 1,130,186              | 0         | 1,130,186  | 595,312           | 0         | 595,312    |
| 6         | 804999  | Off System Gas Purchases             | 0                  | 0         | 0           | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 99        | 805110  | Gas Exp - Rate Amortizations         | 14,343,598         | 0         | 14,343,598  | 11,336,393             | 0         | 11,336,393 | 3,007,205         | 0         | 3,007,205  |
| 99        | 805111  | Amortize ID Holdback                 | 0                  | 0         | 0           | 0                      | 0         | 0          | 0                 | 0         | 0          |
| 99        | 805120  | Gas Expense - Rate Deferrals         | 15,643,205         | 0         | 15,643,205  | 9,479,270              | 0         | 9,479,270  | 6,163,935         | 0         | 6,163,935  |
|           |         | TOTAL PURCHASED GAS COSTS            | 148,826,819        | 0         | 148,826,819 | 99,806,505             | 0         | 99,806,505 | 49,020,314        | 0         | 49,020,314 |

ALLOCATION RATIOS:

|       |    |                         |          |         |         |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand  | 100.000% | 66.630% | 33.370% |
| G-ALL | 6  | Actual Therms Purchased | 100.000% | 66.273% | 33.727% |
| G-ALL | 99 | Not Allocated           | 0.000%   | 0.000%  | 0.000%  |

|                                      |            |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS                | Report ID: |
| ALLOCATION OF ACCOUNT 908            | G-908-12E  |
| For Twelve Months Ended May 31, 2025 |            |
| Ending Balance Basis                 |            |

AVISTA UTILITIES

|                   |                                                     | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-------------------|-----------------------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| Ref/Basis         | Account Description                                 | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
| 2                 | 908000 Customer Assistance Expense                  | 147,720            | 42,005    | 189,725    | 92,302                 | 27,220    | 119,522    | 55,418            | 14,785    | 70,203    |
| 99                | 908600 Public Purpose Tariff Rider Expense Offset   | 25,003,876         | 0         | 25,003,876 | 20,968,804             | 0         | 20,968,804 | 4,035,072         | 0         | 4,035,072 |
| 99                | 908610 Limited Income Tax Refund Program            | 97,511             | 0         | 97,511     | 97,511                 | 0         | 97,511     | 0                 | 0         | 0         |
| 99                | 908690 Schedule 91 Amortization included in Unbille | 84,480             | 0         | 84,480     | 85,336                 | 0         | 85,336     | (856)             | 0         | (856)     |
| 99                | 908990 DSM Amortization                             | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| Total Account 908 |                                                     | 25,333,587         | 42,005    | 25,375,592 | 21,243,953             | 27,220    | 21,271,173 | 4,089,634         | 14,785    | 4,104,419 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2  | Number of Customers | 100.000% | 64.802% | 35.198% |
| G-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |

|                                              |                                |
|----------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                        | Report ID:<br><b>G-INT-12E</b> |
| <b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b> |                                |
| For Twelve Months Ended May 31, 2025         |                                |
| Ending Balance Basis                         |                                |

# AVISTA UTILITIES

| Ref/Basis | Description                            | System      | Washington  | Idaho       |
|-----------|----------------------------------------|-------------|-------------|-------------|
|           | Debt                                   |             |             |             |
| 1         | Capital Structure - Debt Ratio         |             | 55.11%      | 55.11%      |
| 2         | Cost of Debt                           |             | 5.114%      | 5.122%      |
|           | Total Cost of Debt                     |             | 2.818%      | 2.823%      |
|           | Total Weighted Cost                    |             | 2.818%      | 2.823%      |
| G-APL     | Net Rate Base                          | 823,330,913 | 589,393,496 | 233,937,417 |
|           | Interest Deduction for FIT Calculation | 23,213,162  | 16,609,109  | 6,604,053   |
| 1         | AMA Actual Debt Ratio                  |             |             |             |
| 2         | AMA Actual Debt Cost                   |             |             |             |

| RESULTS OF OPERATIONS                |                                          | AVISTA UTILITIES        |              |             |
|--------------------------------------|------------------------------------------|-------------------------|--------------|-------------|
| FEDERAL INCOME TAXES--GAS            |                                          | Report ID:<br>G-FIT-12E |              |             |
| For Twelve Months Ended May 31, 2025 |                                          |                         |              |             |
| Ending Balance Basis                 |                                          |                         |              |             |
| Ref/Basis                            | Description                              | System                  | Washington   | Idaho       |
| G-OPS                                | Calculation of Taxable Operating Income: |                         |              |             |
|                                      | Operating Revenue                        | 420,765,511             | 317,556,266  | 103,209,245 |
| G-OPS                                | Operating & Maintenance Expense          | 244,369,110             | 166,443,656  | 77,925,454  |
| G-OPS                                | Book Deprec/Amort and Reg Amortizations  | 86,281,350              | 76,402,161   | 9,879,189   |
| G-OTX                                | Taxes Other than FIT                     | 27,195,281              | 24,780,726   | 2,414,555   |
|                                      | Net Operating Income Before FIT          | 62,919,770              | 49,929,723   | 12,990,047  |
| G-INT                                | Less: Interest Expense                   | 23,213,162              | 16,609,109   | 6,604,053   |
| G-OTX                                | Less: Idaho ITC Deferral & Amortization  | (4,722)                 | 0            | (4,722)     |
| G-SCM                                | Schedule M Adjustments                   | 70,455,817              | 65,691,861   | 4,763,956   |
|                                      | Taxable Net Operating Income             | 110,157,703             | 99,012,475   | 11,145,228  |
|                                      | Tax Rate                                 | 21.00%                  | 21.00%       | 21.00%      |
|                                      | Federal Income Tax                       | 23,133,118              | 20,792,620   | 2,340,498   |
| G-DTE                                | Deferred FIT                             | (16,451,134)            | (14,922,073) | (1,529,061) |
| G-DTE                                | Customer Tax Credit Amortization         | (3,855,921)             | (2,753,995)  | (1,101,926) |
| 99 411400                            | Amortized Investment Tax Credit          | 0                       | 0            | 0           |
|                                      | Total FIT/Deferred FIT & ITC             | 2,826,063               | 3,116,552    | (290,489)   |
| ALLOCATION RATIOS:                   |                                          |                         |              |             |
| G-ALL 99                             | Not Allocated                            | 0.000%                  | 0.000%       | 0.000%      |

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>GAS SCHEDULE M ADJUSTMENTS</b>    | <b>G-SCM-12E</b> |
| For Twelve Months Ended May 31, 2025 |                  |
| Ending Balance Basis                 |                  |

AVISTA UTILITIES

|                                     |         |                                          | ***** SYSTEM ***** |                     |                   | ***** WASHINGTON ***** |                     |                   | ***** IDAHO ***** |                     |                  |
|-------------------------------------|---------|------------------------------------------|--------------------|---------------------|-------------------|------------------------|---------------------|-------------------|-------------------|---------------------|------------------|
| Ref/Basis                           | Account | Description                              | Direct             | Allocated           | Total             | Direct                 | Allocated           | Total             | Direct            | Allocated           | Total            |
|                                     | 997000  | Book Depreciation & Amortization         | 26,951,303         | 16,302,887          | 43,254,190        | 19,809,859             | 11,270,495          | 31,080,354        | 7,141,444         | 5,032,392           | 12,173,836       |
| 12                                  | 997001  | Contributions In Aid of Construction     | 0                  | 2,144,778           | 2,144,778         | 0                      | 1,523,329           | 1,523,329         | 0                 | 621,449             | 621,449          |
| 12                                  | 997002  | Injuries and Damages                     | 0                  | 99,750              | 99,750            | 0                      | 70,847              | 70,847            | 0                 | 28,903              | 28,903           |
| 12                                  | 997005  | FAS106 Current Retiree Medical Accrual   | 0                  | (262,385)           | (262,385)         | 0                      | (186,359)           | (186,359)         | 0                 | (76,026)            | (76,026)         |
| 99                                  | 997010  | Deferred Gas Credit and Refunds          | 29,986,803         | (875,000)           | 29,111,803        | 20,815,663             | (621,469)           | 20,194,194        | 9,171,140         | (253,531)           | 8,917,609        |
| 12                                  | 997016  | Redemption Expense Amortization          | 0                  | 21,442              | 21,442            | 0                      | 15,229              | 15,229            | 0                 | 6,213               | 6,213            |
| 99                                  | 997018  | DSM Tariff Rider                         | (5,106,016)        | (1,589)             | (5,107,605)       | (6,440,257)            | (1,129)             | (6,441,386)       | 1,334,241         | (460)               | 1,333,781        |
| 12                                  | 997020  | FAS87 Current Pension Accrual            | 0                  | (370,371)           | (370,371)         | 0                      | (263,056)           | (263,056)         | 0                 | (107,315)           | (107,315)        |
| 12                                  | 997027  | Customer Uncollectibles                  | 296,841            | (678,443)           | (381,602)         | (174,080)              | (481,864)           | (655,944)         | 470,921           | (196,579)           | 274,342          |
| 99                                  | 997031  | Decoupling Mechanism                     | (9,515,805)        | 0                   | (9,515,805)       | (9,420,032)            | 0                   | (9,420,032)       | (95,773)          | 0                   | (95,773)         |
| 12                                  | 997032  | Interest Rate Swaps                      | 0                  | 1,102,589           | 1,102,589         | 0                      | 783,114             | 783,114           | 0                 | 319,475             | 319,475          |
| 12                                  | 997035  | Leases                                   | 0                  | 25,081              | 25,081            | 0                      | 17,374              | 17,374            | 0                 | 7,707               | 7,707            |
| 12                                  | 997048  | AFUDC                                    | 0                  | (279,362)           | (279,362)         | 0                      | (198,417)           | (198,417)         | 0                 | (80,945)            | (80,945)         |
| 12                                  | 997049  | Tax Depreciation                         | 0                  | (42,300,010)        | (42,300,010)      | 0                      | (30,043,582)        | (30,043,582)      | 0                 | (12,256,428)        | (12,256,428)     |
| 12                                  | 997055  | Deferred Gas Exchange                    | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                |
| 99                                  | 997065  | Amortization of Unbilled Revenue Add-Ins | 455,514            | 0                   | 455,514           | 456,370                | 0                   | 456,370           | (856)             | 0                   | (856)            |
| 12                                  | 997080  | Book Transportation Depreciation         | 0                  | 2,566,809           | 2,566,809         | 0                      | 1,823,076           | 1,823,076         | 0                 | 743,733             | 743,733          |
| 12                                  | 997081  | Deferred Compensation                    | 0                  | 26,709              | 26,709            | 0                      | 18,970              | 18,970            | 0                 | 7,739               | 7,739            |
| 4                                   | 997082  | Meal Disallowances                       | 0                  | 181,409             | 181,409           | 0                      | 125,666             | 125,666           | 0                 | 55,743              | 55,743           |
| 12                                  | 997083  | Paid Time Off                            | 0                  | 198,998             | 198,998           | 0                      | 141,338             | 141,338           | 0                 | 57,660              | 57,660           |
| 12                                  | 997084  | Customer Uncollectibles                  | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                |
| 99                                  | 997098  | Provision for Rate Refund                | (39,678)           | 0                   | (39,678)          | (39,678)               | 0                   | (39,678)          | 0                 | 0                   | 0                |
| 12                                  | 997101  | Repairs 481 (a)                          | 0                  | (2,644,715)         | (2,644,715)       | 0                      | (1,878,409)         | (1,878,409)       | 0                 | (766,306)           | (766,306)        |
| 99                                  | 997105  | WA Nat Gas Line Extension                | 1,291,992          | 0                   | 1,291,992         | 1,291,992              | 0                   | 1,291,992         | 0                 | 0                   | 0                |
| 99                                  | 997107  | MDM System                               | 1,072,904          | 0                   | 1,072,904         | 1,072,904              | 0                   | 1,072,904         | 0                 | 0                   | 0                |
| 99                                  | 997108  | Provision for Rate Refund-Tax Reform     | (18,940)           | 0                   | (18,940)          | (18,940)               | 0                   | (18,940)          | 0                 | 0                   | 0                |
| 99                                  | 997109  | Tax Reform Amortization                  | (16,754)           | 0                   | (16,754)          | (16,754)               | 0                   | (16,754)          | 0                 | 0                   | 0                |
| 99                                  | 997110  | FISERVE                                  | 39,584             | (62,281)            | (22,697)          | 0                      | (44,235)            | (44,235)          | 39,584            | (18,046)            | 21,538           |
| 12                                  | 997111  | Capitalized Transportation               | 0                  | 232,978             | 232,978           | 0                      | 165,473             | 165,473           | 0                 | 67,505              | 67,505           |
| 12                                  | 997114  | AFUDC Debt CWIP                          | 0                  | (586,013)           | (586,013)         | 0                      | (416,216)           | (416,216)         | 0                 | (169,797)           | (169,797)        |
| 12                                  | 997115  | AFUDC Equity DFIR Deferral               | 29,960             | 0                   | 29,960            | 0                      | 0                   | 0                 | 29,960            | 0                   | 29,960           |
| 12                                  | 997118  | Depreciation Study Deferral              | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                |
| 12                                  | 997119  | AFUDC Tax CPI                            | 0                  | 135,310             | 135,310           | 0                      | 96,104              | 96,104            | 0                 | 39,206              | 39,206           |
| 12                                  | 997120  | Transportation Tax Disallowance          | 0                  | (1,036)             | (1,036)           | 0                      | (736)               | (736)             | 0                 | (300)               | (300)            |
| 12                                  | 997122  | Regulatory Fees                          | (109,130)          | 0                   | (109,130)         | (109,130)              | 0                   | (109,130)         | 0                 | 0                   | 0                |
| 12                                  | 997125  | COVID-19                                 | 187,457            | 0                   | 187,457           | 136,112                | 0                   | 136,112           | 51,345            | 0                   | 51,345           |
| 12                                  | 997126  | Prepaid Expenses                         | 0                  | 789,685             | 789,685           | 0                      | 560,874             | 560,874           | 0                 | 228,811             | 228,811          |
| 12                                  | 997127  | CARES Act SS Deferral                    | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                |
| 12                                  | 997128  | Meters Expensed                          | 0                  | (12,051,507)        | (12,051,507)      | 0                      | (8,559,583)         | (8,559,583)       | 0                 | (3,491,924)         | (3,491,924)      |
| 12                                  | 997129  | Mixed Service Costs (IDD#5)              | 0                  | (4,108,334)         | (4,108,334)       | 0                      | (2,917,944)         | (2,917,944)       | 0                 | (1,190,390)         | (1,190,390)      |
| 12                                  | 997138  | Intervenor Funding                       | (22,471)           | 0                   | (22,471)          | (22,471)               | 0                   | (22,471)          | 0                 | 0                   | 0                |
| 12                                  | 997139  | Pension Settlement                       | 0                  | 128,515             | 128,515           | 0                      | 91,278              | 91,278            | 0                 | 37,237              | 37,237           |
| 99                                  | 997140  | Insurance Balancing                      | (202,961)          | 0                   | (202,961)         | (3,716)                | 0                   | (3,716)           | (199,245)         | 0                   | (199,245)        |
| 99                                  | 997141  | CCA                                      | 63,283,588         | 0                   | 63,283,588        | 63,283,588             | 0                   | 63,283,588        | 0                 | 0                   | 0                |
| 99                                  | 997143  | Depreciation Rate Deferral               | 621,326            | 0                   | 621,326           | 238,688                | 0                   | 238,688           | 382,638           | 0                   | 382,638          |
| 99                                  | 997144  | Williams Pipeline Outage                 | 97,925             | 0                   | 97,925            | 2,706,358              | 0                   | 2,706,358         | (2,608,433)       | 0                   | (2,608,433)      |
| 12                                  | 997145  | Sec 174 Research Costs                   | 0                  | 783,340             | 783,340           | 0                      | 556,367             | 556,367           | 0                 | 226,973             | 226,973          |
| 99                                  | 997147  | Energy Efficiency Program                | (13,799)           | 0                   | (13,799)          | (13,799)               | 0                   | (13,799)          | 0                 | 0                   | 0                |
| 12                                  | 997164  | Book Depreciation FT                     | 0                  | 0                   | 0                 | 0                      | 0                   | 0                 | 0                 | 0                   | 0                |
| 12                                  | 997165  | AFUDC Tax CPI CWIP                       | 0                  | 601,523             | 601,523           | 0                      | 427,232             | 427,232           | 0                 | 174,291             | 174,291          |
| 99                                  | 997168  | BOD Fees                                 | 65,417             | 0                   | 65,417            | 65,417                 | 0                   | 65,417            | 0                 | 0                   | 0                |
| <b>TOTAL SCHEDULE M ADJUSTMENTS</b> |         |                                          | <b>109,335,060</b> | <b>(38,879,243)</b> | <b>70,455,817</b> | <b>93,618,094</b>      | <b>(27,926,233)</b> | <b>65,691,861</b> | <b>15,716,966</b> | <b>(10,953,010)</b> | <b>4,763,956</b> |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | Contract System Demand        | 100.000% | 66.630% | 33.370% |
| G-ALL | 2  | Number of Customers           | 100.000% | 64.802% | 35.198% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 69.272% | 30.728% |
| G-ALL | 6  | Actual Therms Purchased       | 100.000% | 66.273% | 33.727% |
| G-ALL | 11 | Book Depreciation             | 100.000% | 72.672% | 27.328% |
| G-ALL | 12 | Net Gas Plant (before ADFIT)  | 100.000% | 71.025% | 28.975% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|                                                              |                                |
|--------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                                        | Report ID:<br><b>G-DTE-12E</b> |
| <b>DEFERRED INCOME TAX EXPENSE--GAS</b>                      |                                |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                      | System              | Washington          | Idaho              |
|-----------|---------|--------------------------------------------------|---------------------|---------------------|--------------------|
| 12        | 410100  | Deferred Federal Income Tax Expense - Allocated  | 4,994,012           | 3,546,997           | 1,447,015          |
| 99        | 410100  | Deferred Federal Income Tax Exp                  | (369,870)           | (820,213)           | 450,343            |
|           |         | <b>SUBTOTAL</b>                                  | <b>4,624,142</b>    | <b>2,726,784</b>    | <b>1,897,358</b>   |
| 12        | 411100  | Deferred Federal Income Tax Expense - Allocated  | (6,160,596)         | (4,375,563)         | (1,785,033)        |
| 99        | 411100  | Deferred Federal Income Tax Exp                  | (16,947,400)        | (14,696,198)        | (2,251,202)        |
|           |         | <b>SUBTOTAL</b>                                  | <b>(23,107,996)</b> | <b>(19,071,761)</b> | <b>(4,036,235)</b> |
| 12        | 410193  | Deferred Federal Income Tax Expense - Allocated  | 0                   | 0                   | 0                  |
| 99        | 410193  | Deferred Federal Income Tax Exp                  | 2,032,720           | 1,422,904           | 609,816            |
|           |         | <b>SUBTOTAL</b>                                  | <b>2,032,720</b>    | <b>1,422,904</b>    | <b>609,816</b>     |
|           |         | <b>Total Deferred Federal Income Tax Expense</b> | <b>(16,451,134)</b> | <b>(14,922,073)</b> | <b>(1,529,061)</b> |
| 99        | 411193  | Customer Tax Credit Amortization                 | (3,855,921)         | (2,753,995)         | (1,101,926)        |
|           |         | <b>SUBTOTAL</b>                                  | <b>(3,855,921)</b>  | <b>(2,753,995)</b>  | <b>(1,101,926)</b> |

ALLOCATION RATIOS:

|       |    |                              |          |         |         |
|-------|----|------------------------------|----------|---------|---------|
| G-ALL | 12 | Net Gas Plant (before ADFIT) | 100.000% | 71.025% | 28.975% |
| G-ALL | 99 | Not Allocated                | 0.000%   | 0.000%  | 0.000%  |

|                                      |            |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS                | Report ID: |
| TAXES OTHER THAN FEDERAL INCOME TAX  | G-OTX-12E  |
| For Twelve Months Ended May 31, 2025 |            |
| Ending Balance Basis                 |            |

AVISTA UTILITIES

|           |         |                                    | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-----------|---------|------------------------------------|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
| Ref/Basis | Account | Description                        | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
|           |         | UNDERGROUND STORAGE                |                    |           |            |                        |           |            |                   |           |           |
| 1         | 408190  | R&P Property Tax - Storage         | 0                  | 314,654   | 314,654    | 0                      | 209,654   | 209,654    | 0                 | 105,000   | 105,000   |
|           |         | TOTAL UNDERGROUND STORAGE TAX      | 0                  | 314,654   | 314,654    | 0                      | 209,654   | 209,654    | 0                 | 105,000   | 105,000   |
|           |         | DISTRIBUTION                       |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408110  | State Excise Tax                   | 11,368,410         | 0         | 11,368,410 | 11,368,410             | 0         | 11,368,410 | 0                 | 0         | 0         |
| 99        | 408120  | Municipal Occupation & License Tax | 10,786,754         | 0         | 10,786,754 | 9,236,905              | 0         | 9,236,905  | 1,549,849         | 0         | 1,549,849 |
| 99        | 408130  | Excise Tax                         | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408160  | Miscellaneous State or Local Tax   | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
| 99        | 408170  | R&P Property Tax - Distribution    | 3,222,411          | 0         | 3,222,411  | 2,911,542              | 0         | 2,911,542  | 310,869           | 0         | 310,869   |
| 99        | 409100  | State Income Tax                   | 62                 | 196       | 258        | 26                     | 136       | 162        | 36                | 60        | 96        |
| 99        | 411410  | State Income Tax-ITC Deferred      | 9                  | 0         | 9          | 0                      | 0         | 0          | 9                 | 0         | 9         |
| 99        | 411420  | State Income Tax-ITC Amortization  | (4,731)            | 0         | (4,731)    | 0                      | 0         | 0          | (4,731)           | 0         | (4,731)   |
|           |         | TOTAL DISTRIBUTION TAX             | 25,372,915         | 196       | 25,373,111 | 23,516,883             | 136       | 23,517,019 | 1,856,032         | 60        | 1,856,092 |
|           |         | ADMINISTRATIVE & GENERAL           |                    |           |            |                        |           |            |                   |           |           |
| 99        | 408115  | Payroll Taxes                      | 646,132            | 861,384   | 1,507,516  | 457,355                | 596,698   | 1,054,053  | 188,777           | 264,686   | 453,463   |
|           |         | TOTAL A&G TAX                      | 646,132            | 861,384   | 1,507,516  | 457,355                | 596,698   | 1,054,053  | 188,777           | 264,686   | 453,463   |
|           |         | TOTAL TAXES OTHER THAN FIT         | 26,019,047         | 1,176,234 | 27,195,281 | 23,974,238             | 806,488   | 24,780,726 | 2,044,809         | 369,746   | 2,414,555 |

ALLOCATION RATIOS:

|       |   |                        |          |         |         |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 66.630% | 33.370% |
|-------|---|------------------------|----------|---------|---------|

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>GAS UTILITY PLANT</b>             | <b>G-PLT-12E</b> |
| For Twelve Months Ended May 31, 2025 |                  |
| Ending Balance Basis                 |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                             | ***** SYSTEM ***** |            |               | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |             |
|-----------|---------|-----------------------------------------|--------------------|------------|---------------|------------------------|------------|-------------|-------------------|------------|-------------|
|           |         |                                         | Direct             | Allocated  | Total         | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total       |
|           |         | PLANT IN SERVICE                        |                    |            |               |                        |            |             |                   |            |             |
|           |         | INTANGIBLE PLANT:                       |                    |            |               |                        |            |             |                   |            |             |
| 4         | 302000  | Franchise & Consents                    | 4,811              | 656        | 5,467         | 4,811                  | 454        | 5,265       | 0                 | 202        | 202         |
| 4         | 303000  | Misc Intangible Plant (303000)          | 3,355,801          | 1,262,758  | 4,618,559     | 1,022,594              | 874,738    | 1,897,332   | 2,333,207         | 388,020    | 2,721,227   |
| 4         | 3031XX  | Misc Intangible IT Plant (3031XX)       | 248,157            | 59,647,153 | 59,895,310    | 248,157                | 41,318,776 | 41,566,933  | 0                 | 18,328,377 | 18,328,377  |
|           |         | TOTAL INTANGIBLE PLANT                  | 3,608,769          | 60,910,567 | 64,519,336    | 1,275,562              | 42,193,968 | 43,469,530  | 2,333,207         | 18,716,599 | 21,049,806  |
|           |         | UNDERGROUND STORAGE PLANT:              |                    |            |               |                        |            |             |                   |            |             |
| 1         | 350XXX  | Land & Land Rights                      | 0                  | 1,509,264  | 1,509,264     | 0                      | 1,032,834  | 1,032,834   | 0                 | 476,430    | 476,430     |
| 1         | 351XXX  | Structures & Improvements               | 0                  | 3,878,796  | 3,878,796     | 0                      | 2,584,442  | 2,584,442   | 0                 | 1,294,354  | 1,294,354   |
| 1         | 352XXX  | Wells                                   | 0                  | 24,499,968 | 24,499,968    | 0                      | 16,324,329 | 16,324,329  | 0                 | 8,175,639  | 8,175,639   |
| 1         | 353000  | Lines                                   | 0                  | 2,058,789  | 2,058,789     | 0                      | 1,371,771  | 1,371,771   | 0                 | 687,018    | 687,018     |
| 1         | 354000  | Compressor Station Equipment            | 0                  | 16,394,597 | 16,394,597    | 0                      | 10,923,720 | 10,923,720  | 0                 | 5,470,877  | 5,470,877   |
| 1         | 355000  | Measuring & Regulating Equipment        | 0                  | 3,003,197  | 3,003,197     | 0                      | 2,001,030  | 2,001,030   | 0                 | 1,002,167  | 1,002,167   |
| 1         | 356000  | Purification Equipment                  | 0                  | 545,143    | 545,143       | 0                      | 363,229    | 363,229     | 0                 | 181,914    | 181,914     |
| 1         | 357000  | Other Equipment                         | 0                  | 4,017,070  | 4,017,070     | 0                      | 2,676,574  | 2,676,574   | 0                 | 1,340,496  | 1,340,496   |
|           |         | TOTAL UNDERGROUND STORAGE PLANT         | 0                  | 55,906,824 | 55,906,824    | 0                      | 37,277,929 | 37,277,929  | 0                 | 18,628,895 | 18,628,895  |
|           |         | DISTRIBUTION PLANT:                     |                    |            |               |                        |            |             |                   |            |             |
| 6         | 374200  | Land & Land Rights                      | 88,595             | 0          | 88,595        | 63,925                 | 0          | 63,925      | 24,670            | 0          | 24,670      |
| 6         | 374400  | Land & Land Rights                      | 765,813            | 0          | 765,813       | 572,233                | 0          | 572,233     | 193,580           | 0          | 193,580     |
| 6         | 375000  | Structures & Improvements               | 1,780,916          | 0          | 1,780,916     | 1,081,664              | 0          | 1,081,664   | 699,252           | 0          | 699,252     |
| 6         | 376000  | Mains                                   | 539,078,324        | 2,518,937  | 541,597,261   | 373,725,396            | 1,669,375  | 375,394,771 | 165,352,928       | 849,562    | 166,202,490 |
| 6         | 378000  | Measuring & Reg Station Equip-General   | 7,915,482          | 0          | 7,915,482     | 4,962,374              | 0          | 4,962,374   | 2,953,108         | 0          | 2,953,108   |
| 6         | 379000  | Measuring & Reg Station Equip-City Gate | 7,296,326          | 0          | 7,296,326     | 2,106,787              | 0          | 2,106,787   | 5,189,539         | 0          | 5,189,539   |
| 6         | 380000  | Services                                | 377,419,959        | 0          | 377,419,959   | 255,315,538            | 0          | 255,315,538 | 122,104,421       | 0          | 122,104,421 |
| 6         | 381XXX  | Meters                                  | 140,674,220        | 0          | 140,674,220   | 103,999,065            | 0          | 103,999,065 | 36,675,155        | 0          | 36,675,155  |
| 6         | 382000  | Meter Installations                     | 0                  | 0          | 0             | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 383000  | House Regulators                        | 0                  | 0          | 0             | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 384000  | House Regulator Installations           | 0                  | 0          | 0             | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 6         | 385000  | Industrial Measuring & Reg Sta Equip    | 4,619,068          | 0          | 4,619,068     | 3,499,511              | 0          | 3,499,511   | 1,119,557         | 0          | 1,119,557   |
| 6         | 387000  | Other Equipment                         | 0                  | 0          | 0             | 0                      | 0          | 0           | 0                 | 0          | 0           |
|           |         | TOTAL DISTRIBUTION PLANT                | 1,079,638,703      | 2,518,937  | 1,082,157,640 | 745,326,493            | 1,669,375  | 746,995,868 | 334,312,210       | 849,562    | 335,161,772 |
|           |         | GENERAL PLANT                           |                    |            |               |                        |            |             |                   |            |             |
| 4         | 389XXX  | Land & Land Rights                      | 3,354,553          | 2,692,213  | 6,046,766     | 3,260,419              | 1,864,950  | 5,125,369   | 94,134            | 827,263    | 921,397     |
| 4         | 390XXX  | Structures & Improvements               | 29,590,677         | 28,911,318 | 58,501,995    | 27,780,063             | 20,027,448 | 47,807,511  | 1,810,614         | 8,883,870  | 10,694,484  |
| 4         | 391XXX  | Office Furniture & Equipment            | 102,947            | 13,733,485 | 13,836,432    | 100,820                | 9,513,460  | 9,614,280   | 2,127             | 4,220,025  | 4,222,152   |
| 4         | 392XXX  | Transportation Equipment                | 16,310,058         | 5,358,234  | 21,668,292    | 12,619,951             | 3,711,756  | 16,331,707  | 3,690,107         | 1,646,478  | 5,336,585   |
| 4         | 393000  | Stores Equipment                        | 463,638            | 1,109,649  | 1,573,287     | 410,174                | 768,676    | 1,178,850   | 53,464            | 340,973    | 394,437     |
| 4         | 394000  | Tools, Shop & Garage Equipment          | 4,074,127          | 7,938,638  | 12,012,765    | 3,264,471              | 5,499,253  | 8,763,724   | 809,656           | 2,439,385  | 3,249,041   |
| 4         | 395XXX  | Laboratory Equipment                    | 110,331            | 451,237    | 561,568       | 110,331                | 312,581    | 422,912     | 0                 | 138,656    | 138,656     |
| 4         | 396XXX  | Power Operated Equipment                | 4,562,605          | 1,060,443  | 5,623,048     | 3,559,190              | 734,590    | 4,293,780   | 1,003,415         | 325,853    | 1,329,268   |
| 4         | 397XXX  | Communications Equipment                | 4,079,047          | 29,884,314 | 33,963,361    | 3,773,731              | 20,701,462 | 24,475,193  | 305,316           | 9,182,852  | 9,488,168   |
| 4         | 398000  | Miscellaneous Equipment                 | 6,989              | 122,991    | 129,980       | 0                      | 85,198     | 85,198      | 6,989             | 37,793     | 44,782      |

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>GAS UTILITY PLANT</b>             | <b>G-PLT-12E</b> |
| For Twelve Months Ended May 31, 2025 |                  |
| Ending Balance Basis                 |                  |

AVISTA UTILITIES

|           |         |                                         | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |              |               | ***** IDAHO ***** |              |               |
|-----------|---------|-----------------------------------------|--------------------|---------------|---------------|------------------------|--------------|---------------|-------------------|--------------|---------------|
| Ref/Basis | Account | Description                             | Direct             | Allocated     | Total         | Direct                 | Allocated    | Total         | Direct            | Allocated    | Total         |
|           |         | TOTAL GENERAL PLANT                     | 62,654,972         | 91,262,522    | 153,917,494   | 54,879,150             | 63,219,374   | 118,098,524   | 7,775,822         | 28,043,148   | 35,818,970    |
|           |         | TOTAL PLANT IN SERVICE                  | 1,145,902,444      | 210,598,850   | 1,356,501,294 | 801,481,205            | 144,360,646  | 945,841,851   | 344,421,239       | 66,238,204   | 410,659,443   |
|           |         | ACCUMULATED DEPRECIATION                |                    |               |               |                        |              |               |                   |              |               |
| G-ADEP    |         | Underground Storage                     | 0                  | (21,111,630)  | (21,111,630)  | 0                      | (14,066,679) | (14,066,679)  | 0                 | (7,044,951)  | (7,044,951)   |
| G-ADEP    |         | Distribution Plant                      | (341,196,480)      | (2,155,873)   | (343,352,353) | (224,531,696)          | (1,428,762)  | (225,960,458) | (116,664,784)     | (727,111)    | (117,391,895) |
| G-ADEP    |         | General Plant                           | (20,581,044)       | (31,842,926)  | (52,423,970)  | (17,066,428)           | (22,058,231) | (39,124,659)  | (3,514,616)       | (9,784,695)  | (13,299,311)  |
|           |         | TOTAL ACCUMULATED DEPRECIATION          | (361,777,524)      | (55,110,429)  | (416,887,953) | (241,598,124)          | (37,553,672) | (279,151,796) | (120,179,400)     | (17,556,757) | (137,736,157) |
|           |         | ACCUMULATED AMORTIZATION                |                    |               |               |                        |              |               |                   |              |               |
| G-AAMT    |         | Franchises - 302000                     | 0                  | (27)          | (27)          | 0                      | (19)         | (19)          | 0                 | (8)          | (8)           |
| G-AAMT    |         | General Plant - 303000                  | (579,769)          | (1,221,205)   | (1,800,974)   | (375,685)              | (845,953)    | (1,221,638)   | (204,084)         | (375,252)    | (579,336)     |
| G-AAMT    |         | Misc IT Intangible Plant - 3031XX       | (138,244)          | (37,007,606)  | (37,145,850)  | (138,244)              | (25,635,909) | (25,774,153)  | 0                 | (11,371,697) | (11,371,697)  |
| G-AAMT    |         | Underground Storage                     | 0                  | 0             | 0             | 0                      | 0            | 0             | 0                 | 0            | 0             |
| G-AAMT    |         | General Plant - 390200, 396200          | 0                  | 0             | 0             | 0                      | 0            | 0             | 0                 | 0            | 0             |
|           |         | TOTAL ACCUMULATED AMORTIZATION          | (718,013)          | (38,228,838)  | (38,946,851)  | (513,929)              | (26,481,881) | (26,995,810)  | (204,084)         | (11,746,957) | (11,951,041)  |
|           |         | TOTAL ACCUMULATED DEPR/AMORT            | (362,495,537)      | (93,339,267)  | (455,834,804) | (242,112,053)          | (64,035,553) | (306,147,606) | (120,383,484)     | (29,303,714) | (149,687,198) |
|           |         | NET GAS UTILITY PLANT before DFIT       | 783,406,907        | 117,259,583   | 900,666,490   | 559,369,152            | 80,325,093   | 639,694,245   | 224,037,755       | 36,934,490   | 260,972,245   |
|           |         | ACCUMULATED DFIT                        |                    |               |               |                        |              |               |                   |              |               |
| 12        | 282900  | ADFIT - Gas Plant In Service            | 0                  | (101,396,976) | (101,396,976) | 0                      | (72,017,202) | (72,017,202)  | 0                 | (29,379,774) | (29,379,774)  |
| 4, 12     | 282900  | ADFIT - Common Plant (282900 from C-DT  | 0                  | (11,594,381)  | (11,594,381)  | 0                      | (8,034,790)  | (8,034,790)   | 0                 | (3,559,591)  | (3,559,591)   |
| 12        | 283850  | ADFIT - Gas portion of Bond Redemptions | 0                  | (251,162)     | (251,162)     | 0                      | (178,388)    | (178,388)     | 0                 | (72,774)     | (72,774)      |
|           |         | TOTAL ACCUMULATED DFIT                  | 0                  | (113,242,519) | (113,242,519) | 0                      | (80,230,380) | (80,230,380)  | 0                 | (33,012,139) | (33,012,139)  |
|           |         | NET GAS UTILITY PLANT                   | 783,406,907        | 4,017,064     | 787,423,971   | 559,369,152            | 94,713       | 559,463,865   | 224,037,755       | 3,922,351    | 227,960,106   |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand        | 100.000% | 66.630% | 33.370% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 69.272% | 30.728% |
| G-ALL | 6  | Actual Therms Purchased       | 100.000% | 66.273% | 33.727% |
| G-ALL | 12 | Net Gas Plant (before ADFIT)  | 100.000% | 71.025% | 28.975% |

|                                      |            |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS                | Report ID: |
| ADJUSTMENTS TO NET GAS UTILITY PLANT | G-APL-12E  |
| For Twelve Months Ended May 31, 2025 |            |
| Ending Balance Basis                 |            |

AVISTA UTILITIES

|           |         |                                                | ***** SYSTEM ***** |             |              | ***** WASHINGTON ***** |           |             | ***** IDAHO ***** |           |             |
|-----------|---------|------------------------------------------------|--------------------|-------------|--------------|------------------------|-----------|-------------|-------------------|-----------|-------------|
| Ref/Basis | Account | Description                                    | Direct             | Allocated   | Total        | Direct                 | Allocated | Total       | Direct            | Allocated | Total       |
| G-PLT     |         | NET GAS PLANT IN SERVICE                       | 783,406,907        | 4,017,064   | 787,423,971  | 559,369,152            | 94,713    | 559,463,865 | 224,037,755       | 3,922,351 | 227,960,106 |
|           |         | OTHER ADJUSTMENTS:                             |                    |             |              |                        |           |             |                   |           |             |
| 4         | 108121  | AMI Existing Meters/ERTs Deferral A/D          | 0                  | 0           | 0            | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 4         | 182332  | Regulatory Asset - AFUDC                       | 1,362,310          | 1,980,206   | 3,342,516    | 818,369                | 1,371,728 | 2,190,097   | 543,941           | 608,478   | 1,152,419   |
| 4         | 182318  | Accumulated Amortization - AFUDC               | (250,881)          | (1,011,230) | (1,262,111)  | (147,103)              | (700,595) | (847,698)   | (103,778)         | (310,635) | (414,413)   |
| 1         | 117100  | Gas Stored - Recoverable Base Gas              | 0                  | 5,731,064   | 5,731,064    | 0                      | 3,818,608 | 3,818,608   | 0                 | 1,912,456 | 1,912,456   |
| 1         | 164100  | Gas Inventory--Jackson Prairie                 | 0                  | 5,413,808   | 5,413,808    | 0                      | 3,607,220 | 3,607,220   | 0                 | 1,806,588 | 1,806,588   |
| 1         | 164115  | Gas Inventory--Clay Basin                      | 0                  | 12,192      | 12,192       | 0                      | 8,446     | 8,446       | 0                 | 3,746     | 3,746       |
| 99        | 182331  | Regulatory Asset-Deferred Pre-AMI Meters/ERT:  | 2,623,960          | 0           | 2,623,960    | 2,623,960              | 0         | 2,623,960   | 0                 | 0         | 0           |
| 99        | 182337  | Regulatory Asset-Deferred AMI Costs            | 6,227,498          | 0           | 6,227,498    | 6,227,498              | 0         | 6,227,498   | 0                 | 0         | 0           |
| 99        | 283436  | ADFIT-Deferred AMI Costs                       | (1,858,807)        | 0           | (1,858,807)  | (1,858,807)            | 0         | (1,858,807) | 0                 | 0         | 0           |
| 4         | 252000  | Customer Advances                              | 0                  | 0           | 0            | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 99        | 254393  | Regulatory Liability-Customer Tax Credit       | (12,687,133)       | 0           | (12,687,133) | (3,115,567)            | 0         | (3,115,567) | (9,571,566)       | 0         | (9,571,566) |
| 99        | 190393  | ADFIT-Customer Tax Credit                      | 2,664,298          | 0           | 2,664,298    | 654,269                | 0         | 654,269     | 2,010,029         | 0         | 2,010,029   |
| 99        | 235199  | Customer Deposits                              | (109,925)          | 0           | (109,925)    | (109,925)              | 0         | (109,925)   | 0                 | 0         | 0           |
| 99        | 254911  | Rate Base-Regulatory Liability-Nonplant Excess | 0                  | 0           | 0            | 0                      | 0         | 0           | 0                 | 0         | 0           |
| 99        | 182302  | WA Excess Nat Gas Line Extension               | 645,256            | 0           | 645,256      | 645,256                | 0         | 645,256     | 0                 | 0         | 0           |
| 99        | 283302  | ADFIT - WA Excess Nat Gas Line Extension       | (135,504)          | 0           | (135,504)    | (135,504)              | 0         | (135,504)   | 0                 | 0         | 0           |
| C-WKC     |         | Working Capital                                | 25,299,830         | 0           | 25,299,830   | 16,221,778             | 0         | 16,221,778  | 9,078,052         |           | 9,078,052   |
| 99        | 186710  | DSM Programs                                   | 0                  | 0           | 0            | 0                      | 0         | 0           | 0                 | 0         | 0           |
|           |         | TOTAL OTHER ADJUSTMENTS                        | 23,780,902         | 12,126,040  | 35,906,942   | 21,824,224             | 8,105,407 | 29,929,631  | 1,956,678         | 4,020,633 | 5,977,311   |
|           |         | NET RATE BASE                                  | 807,187,809        | 16,143,104  | 823,330,913  | 581,193,376            | 8,200,120 | 589,393,496 | 225,994,433       | 7,942,984 | 233,937,417 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| G-ALL | 1  | System Contract Demand        | 100.000% | 66.630% | 33.370% |
| G-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 69.272% | 30.728% |
| G-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|                                                              |                          |
|--------------------------------------------------------------|--------------------------|
| RESULTS OF OPERATIONS                                        | Report ID:<br>G-DEPX-12E |
| GAS-NORTH DEPRECIATION EXPENSE                               |                          |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |                          |

AVISTA UTILITIES

| Ref/Basis                     |               | System<br>Total | Assigned or<br>Allocated<br>to Electric | Assigned or<br>Allocated<br>to Gas-North | Assigned or<br>Allocated<br>to Gas-South | ***** GAS-NORTH ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-------------------------------|---------------|-----------------|-----------------------------------------|------------------------------------------|------------------------------------------|-----------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
|                               |               |                 |                                         |                                          |                                          | Direct                | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
| Electric Production           |               |                 |                                         |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | Steam (ED-AN) | 3,448,133       | 3,448,133                               |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | Steam (ED-ID) | 4,733,831       | 4,733,831                               |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | Steam (ED-WA) | 15,247,722      | 15,247,722                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | Hydro (ED-AN) | 17,861,510      | 17,861,510                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | Other (ED-AN) | 10,253,701      | 10,253,701                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| Total Electric Production     |               | 51,544,897      | 51,544,897                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| Electric Transmission         |               |                 |                                         |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-AN         | 24,672,596      | 24,672,596                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-ID         | 239,178         | 239,178                                 |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-WA         | 529,657         | 529,657                                 |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| Total Electric Transmission   |               | 25,441,431      | 25,441,431                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| Electric Distribution         |               |                 |                                         |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-AN         | 496,706         | 496,706                                 |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-ID         | 19,084,234      | 19,084,234                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-WA         | 44,141,351      | 44,141,351                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| Total Electric Distribution   |               | 63,722,291      | 63,722,291                              |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| Gas Underground Storage       |               |                 |                                         |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| 1                             | GD-AN         | 804,481         |                                         | 804,481                                  |                                          |                       | 804,481   | 804,481    |                        | 536,026   | 536,026    |                   | 268,455   | 268,455   |
|                               | GD-OR         | 138,179         |                                         |                                          | 138,179                                  |                       |           |            |                        |           |            |                   |           |           |
| Total Gas Underground Storage |               | 942,660         |                                         | 804,481                                  | 138,179                                  |                       | 804,481   | 804,481    |                        | 536,026   | 536,026    |                   | 268,455   | 268,455   |
| Gas Distribution              |               |                 |                                         |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| 6                             | GD-AN         | 52,898          |                                         | 52,898                                   |                                          |                       | 52,898    | 52,898     |                        | 35,057    | 35,057     |                   | 17,841    | 17,841    |
|                               | GD-ID         | 6,970,921       |                                         | 6,970,921                                |                                          | 6,970,921             |           | 6,970,921  |                        |           |            | 6,970,921         |           | 6,970,921 |
|                               | GD-WA         | 18,280,871      |                                         | 18,280,871                               |                                          | 18,280,871            |           | 18,280,871 | 18,280,871             |           | 18,280,871 |                   |           |           |
|                               | GD-OR         | 12,105,790      |                                         |                                          | 12,105,790                               |                       |           |            |                        |           |            |                   |           |           |
| Total Gas Distribution        |               | 37,410,480      |                                         | 25,304,690                               | 12,105,790                               | 25,251,792            | 52,898    | 25,304,690 | 18,280,871             | 35,057    | 18,315,928 | 6,970,921         | 17,841    | 6,988,762 |
| General Plant                 |               |                 |                                         |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-AN         | 5,496,822       | 5,496,822                               |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-ID         | 597,677         | 597,677                                 |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
|                               | ED-WA         | 1,484,210       | 1,484,210                               |                                          |                                          |                       |           |            |                        |           |            |                   |           |           |
| 7,4                           | CD-AA         | 22,754,250      | 16,337,324                              | 4,464,839                                | 1,952,087                                |                       | 4,464,839 | 4,464,839  |                        | 3,092,883 | 3,092,883  |                   | 1,371,956 | 1,371,956 |
| 9,4                           | CD-AN         | 979,815         | 768,861                                 | 210,954                                  |                                          |                       | 210,954   | 210,954    |                        | 146,132   | 146,132    |                   | 64,822    | 64,822    |
| 9                             | CD-ID         | 418,090         | 328,075                                 | 90,015                                   |                                          | 90,015                |           | 90,015     |                        |           |            | 90,015            |           | 90,015    |
| 9                             | CD-WA         | 1,458,489       | 1,144,476                               | 314,013                                  |                                          | 314,013               |           | 314,013    | 314,013                |           | 314,013    |                   |           |           |
| 8,4                           | GD-AA         | 318,160         |                                         | 221,045                                  | 97,115                                   |                       | 221,045   | 221,045    |                        | 153,122   | 153,122    |                   | 67,923    | 67,923    |
| 4                             | GD-AN         | 14,478          |                                         | 14,478                                   |                                          |                       | 14,478    | 14,478     |                        | 10,029    | 10,029     |                   | 4,449     | 4,449     |
|                               | GD-ID         | 57,432          |                                         | 57,432                                   |                                          | 57,432                |           | 57,432     |                        |           |            | 57,432            |           | 57,432    |
|                               | GD-WA         | 1,135,871       |                                         | 1,135,871                                |                                          | 1,135,871             |           | 1,135,871  | 1,135,871              |           | 1,135,871  |                   |           |           |
|                               | GD-OR         | 259,571         |                                         |                                          | 259,571                                  |                       |           |            |                        |           |            |                   |           |           |
| Total General Plant           |               | 34,974,865      | 26,157,445                              | 6,508,647                                | 2,308,773                                | 1,597,331             | 4,911,316 | 6,508,647  | 1,449,884              | 3,402,166 | 4,852,050  | 147,447           | 1,509,150 | 1,656,597 |
| Total Depreciation Expense    |               | 214,036,624     | 166,866,064                             | 32,617,818                               | 14,552,742                               | 26,849,123            | 5,768,695 | 32,617,818 | 19,730,755             | 3,973,249 | 23,704,004 | 7,118,368         | 1,795,446 | 8,913,814 |

|                    |                                |  |          |           |           |                |                               |  |  |            |  |  |         |  |
|--------------------|--------------------------------|--|----------|-----------|-----------|----------------|-------------------------------|--|--|------------|--|--|---------|--|
| Allocation Ratios: |                                |  |          |           |           |                |                               |  |  |            |  |  |         |  |
| Service -          |                                |  | Electric | Gas-North | Gas-South | Jurisdiction - |                               |  |  | Washington |  |  | Idaho   |  |
| 7                  | Elec/Gas North/Oregon 4-Factor |  | 71.799%  | 19.622%   | 8.579%    | 1              | System Contract Demand        |  |  | 66.630%    |  |  | 33.370% |  |
| 8                  | Gas North/Oregon 4-Factor      |  | 0.000%   | 69.476%   | 30.524%   | 4              | Jurisdictional 4-Factor Ratio |  |  | 69.272%    |  |  | 30.728% |  |
| 9                  | Elec/Gas North 4-Factor        |  | 78.471%  | 21.529%   | 0.000%    | 6              | Actual Therms Purchased       |  |  | 66.273%    |  |  | 33.727% |  |

|                                                              |                                 |
|--------------------------------------------------------------|---------------------------------|
| RESULTS OF OPERATIONS                                        | Report ID:<br><b>G-AMTX-12E</b> |
| <b>GAS-NORTH AMORTIZATION EXPENSE</b>                        |                                 |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |                                 |

AVISTA UTILITIES

| Ref/Basis                                               |                              | System<br>Total | Assigned or<br>Allocated<br>to Electric | Assigned or<br>Allocated<br>to Gas-North | Assigned or<br>Allocated<br>to Gas-South | *****<br>Direct | GAS-NORTH<br>Allocated | *****<br>Total    | *****<br>Direct | WASHINGTON<br>Allocated | *****<br>Total   | *****<br>Direct | IDAHO<br>Allocated | *****<br>Total   |
|---------------------------------------------------------|------------------------------|-----------------|-----------------------------------------|------------------------------------------|------------------------------------------|-----------------|------------------------|-------------------|-----------------|-------------------------|------------------|-----------------|--------------------|------------------|
| <b>Production/Transmission</b>                          |                              |                 |                                         |                                          |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
|                                                         | Franchises (302000)          | ED-AN           | 918,473                                 | 918,473                                  |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
|                                                         | Misc Intangible Plt (303000) | ED-AN           | 263,165                                 | 263,165                                  |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| <b>Total Production/Transmission</b>                    |                              |                 | <b>1,181,638</b>                        | <b>1,181,638</b>                         |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| <b>Distribution</b>                                     |                              |                 |                                         |                                          |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
|                                                         | Franchises (302000)          | ED-WA           | 117,656                                 | 117,656                                  |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
|                                                         | Misc Intangible Plt (303000) | ED-WA           | 5,866                                   | 5,866                                    |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| <b>Total Distribution</b>                               |                              |                 | <b>123,522</b>                          | <b>123,522</b>                           |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| <b>General Plant - 303000</b>                           |                              |                 |                                         |                                          |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| 7,4                                                     |                              | CD-AA           | 414,833                                 | 297,846                                  | 81,398                                   |                 | 81,398                 | 81,398            |                 | 56,386                  | 56,386           |                 | 25,012             | 25,012           |
| 9,4                                                     |                              | CD-AN           | 9,730                                   | 7,635                                    | 2,095                                    |                 | 2,095                  | 2,095             |                 | 1,451                   | 1,451            |                 | 644                | 644              |
|                                                         |                              | GD-ID           | 23,076                                  |                                          | 23,076                                   | 23,076          |                        | 23,076            |                 |                         |                  | 23,076          |                    | 23,076           |
|                                                         |                              | GD-WA           | 24,862                                  |                                          | 24,862                                   | 24,862          |                        | 24,862            | 24,862          |                         |                  |                 |                    |                  |
|                                                         |                              | GD-OR           | 6,723                                   |                                          | 6,723                                    |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| <b>Total General Plant - 303000</b>                     |                              |                 | <b>479,224</b>                          | <b>305,481</b>                           | <b>131,431</b>                           | <b>47,938</b>   | <b>83,493</b>          | <b>131,431</b>    | <b>24,862</b>   | <b>57,837</b>           | <b>82,699</b>    | <b>23,076</b>   | <b>25,656</b>      | <b>48,732</b>    |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>       |                              |                 |                                         |                                          |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| 7,4                                                     |                              | CD-AA           | 52,014,907                              | 37,346,183                               | 10,206,365                               |                 | 10,206,365             | 10,206,365        |                 | 7,070,153               | 7,070,153        |                 | 3,136,212          | 3,136,212        |
| 9,4                                                     |                              | CD-AN           | 52,256                                  | 41,005                                   | 11,251                                   |                 | 11,251                 | 11,251            |                 | 7,794                   | 7,794            |                 | 3,457              | 3,457            |
| 9,4                                                     |                              | CD-ID           | 0                                       | 0                                        | 0                                        | 0               |                        | 0                 |                 |                         |                  | 0               |                    | 0                |
| 9,4                                                     |                              | CD-WA           | 251,935                                 | 197,693                                  | 54,242                                   | 54,242          |                        | 54,242            | 54,242          |                         |                  |                 |                    | 0                |
|                                                         |                              | ED-AN           | 4,857,041                               | 4,857,041                                |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
|                                                         |                              | ED-ID           | 0                                       | 0                                        |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
|                                                         |                              | ED-WA           | 917,597                                 | 917,597                                  |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| 8,4                                                     |                              | GD-AA           | 335,489                                 |                                          | 233,084                                  |                 | 233,084                | 233,084           |                 | 161,462                 | 161,462          |                 | 71,622             | 71,622           |
| 4                                                       |                              | GD-AN           | 0                                       |                                          | 0                                        |                 | 0                      | 0                 |                 | 0                       | 0                |                 | 0                  | 0                |
|                                                         |                              | GD-OR           | 71,074                                  |                                          | 71,074                                   |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| <b>Total Miscellaneous IT Intangible Plant - 3031XX</b> |                              |                 | <b>58,500,299</b>                       | <b>43,359,519</b>                        | <b>10,504,942</b>                        | <b>54,242</b>   | <b>10,450,700</b>      | <b>10,504,942</b> | <b>54,242</b>   | <b>7,239,409</b>        | <b>7,293,651</b> | <b>0</b>        | <b>3,211,291</b>   | <b>3,211,291</b> |
| <b>Gas Underground Storage</b>                          |                              |                 |                                         |                                          |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| 1                                                       |                              | GD-AN           | 0                                       |                                          | 0                                        |                 | 0                      | 0                 |                 | 0                       | 0                |                 | 0                  | 0                |
| <b>Total Gas Underground Storage</b>                    |                              |                 | <b>0</b>                                |                                          | <b>0</b>                                 |                 | <b>0</b>               | <b>0</b>          |                 | <b>0</b>                | <b>0</b>         |                 | <b>0</b>           | <b>0</b>         |
| <b>General Plant - 390200, 396200</b>                   |                              |                 |                                         |                                          |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| 7,4                                                     |                              | CD-AA           | 0                                       | 0                                        | 0                                        |                 | 0                      | 0                 |                 | 0                       | 0                |                 | 0                  | 0                |
| 4                                                       |                              | ED-AN           | 422,432                                 | 422,432                                  |                                          |                 |                        |                   |                 |                         |                  |                 |                    |                  |
|                                                         |                              | GD-OR           | 0                                       |                                          | 0                                        |                 |                        |                   |                 |                         |                  |                 |                    |                  |
| <b>Total General Plant- 390200, 396200</b>              |                              |                 | <b>422,432</b>                          | <b>422,432</b>                           | <b>0</b>                                 |                 | <b>0</b>               | <b>0</b>          |                 | <b>0</b>                | <b>0</b>         |                 | <b>0</b>           | <b>0</b>         |
| <b>Total Amortization Expense</b>                       |                              |                 | <b>60,707,115</b>                       | <b>45,392,592</b>                        | <b>10,636,373</b>                        | <b>102,180</b>  | <b>10,534,193</b>      | <b>10,636,373</b> | <b>79,104</b>   | <b>7,297,246</b>        | <b>7,376,350</b> | <b>23,076</b>   | <b>3,236,947</b>   | <b>3,260,023</b> |

| Allocation Ratios: |                                |          |           |           |                |                              |            |         |  |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|------------------------------|------------|---------|--|
| Service -          |                                | Electric | Gas-North | Gas-South | Jurisdiction - |                              | Washington | Idaho   |  |
| 7                  | Elec/Gas North/Oregon 4-Factor | 71.799%  | 19.622%   | 8.579%    | 1              | System Contract Demand       | 66.630%    | 33.370% |  |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%   | 69.476%   | 30.524%   | 4              | Jurisdictional 4-Factor Rati | 69.272%    | 30.728% |  |
| 9                  | Elec/Gas North 4-Factor        | 78.471%  | 21.529%   | 0.000%    |                |                              |            |         |  |

|                                           |                   |
|-------------------------------------------|-------------------|
| RESULTS OF OPERATIONS                     | Report ID:        |
| <b>GAS-NORTH ACCUMULATED DEPRECIATION</b> | <b>G-ADEP-12E</b> |
| For Twelve Months Ended May 31, 2025      |                   |
| Ending Balance Basis                      |                   |

AVISTA UTILITIES

|                                |               | System          | Assigned or<br>Allocated<br>to Electric | Assigned or<br>Allocated<br>to Gas-North | Assigned or<br>Allocated<br>to Gas-South | ***** GAS-NORTH ***** |              |               | ***** WASHINGTON ***** |              |               | ***** IDAHO ***** |              |               |
|--------------------------------|---------------|-----------------|-----------------------------------------|------------------------------------------|------------------------------------------|-----------------------|--------------|---------------|------------------------|--------------|---------------|-------------------|--------------|---------------|
| Ref/Basis                      |               | Total           |                                         |                                          |                                          | Direct                | Allocated    | Total         | Direct                 | Allocated    | Total         | Direct            | Allocated    | Total         |
| Electric Production            |               |                 |                                         |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | Steam (ED-AN) | (81,441,927)    | (81,441,927)                            |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | Steam (ED-ID) | (105,436,134)   | (105,436,134)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | Steam (ED-WA) | (214,947,810)   | (214,947,810)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | Hydro (ED-AN) | (227,920,643)   | (227,920,643)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | Other (ED-AN) | (194,646,233)   | (194,646,233)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| Total Electric Production      |               | (824,392,747)   | (824,392,747)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| Electric Transmission          |               |                 |                                         |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-AN         | (288,606,671)   | (288,606,671)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-ID         | (11,193,921)    | (11,193,921)                            |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-WA         | (17,983,254)    | (17,983,254)                            |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| Total Electric Transmission    |               | (317,783,846)   | (317,783,846)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| Electric Distribution          |               |                 |                                         |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-AN         | (2,412,962)     | (2,412,962)                             |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-ID         | (308,728,290)   | (308,728,290)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-WA         | (549,445,397)   | (549,445,397)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| Total Electric Distribution    |               | (860,586,649)   | (860,586,649)                           |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| Gas Underground Storage        |               |                 |                                         |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| 1                              | GD-AN         | (21,111,630)    |                                         | (21,111,630)                             |                                          |                       | (21,111,630) | (21,111,630)  |                        | (14,066,679) | (14,066,679)  |                   | (7,044,951)  | (7,044,951)   |
|                                | GD-OR         | (1,968,299)     |                                         |                                          | (1,968,299)                              |                       |              |               |                        |              |               |                   |              |               |
| Total Gas Underground Storage  |               | (23,079,929)    |                                         | (21,111,630)                             | (1,968,299)                              |                       | (21,111,630) | (21,111,630)  |                        | (14,066,679) | (14,066,679)  |                   | (7,044,951)  | (7,044,951)   |
| Gas Distribution               |               |                 |                                         |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| 6                              | GD-AN         | (2,155,873)     |                                         | (2,155,873)                              |                                          |                       | (2,155,873)  | (2,155,873)   |                        | (1,428,762)  | (1,428,762)   |                   | (727,111)    | (727,111)     |
|                                | GD-ID         | (116,664,784)   |                                         | (116,664,784)                            |                                          | (116,664,784)         |              | (116,664,784) |                        |              |               | (116,664,784)     |              | (116,664,784) |
|                                | GD-WA         | (224,531,696)   |                                         | (224,531,696)                            |                                          | (224,531,696)         |              | (224,531,696) | (224,531,696)          |              |               |                   |              |               |
|                                | GD-OR         | (163,306,698)   |                                         |                                          | (163,306,698)                            |                       |              |               |                        |              |               |                   |              |               |
| Total Gas Distribution         |               | (506,659,051)   |                                         | (343,352,353)                            | (163,306,698)                            | (341,196,480)         | (2,155,873)  | (343,352,353) | (224,531,696)          | (1,428,762)  | (225,960,458) | (116,664,784)     | (727,111)    | (117,391,895) |
| General Plant                  |               |                 |                                         |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-AN         | (52,991,466)    | (52,991,466)                            |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-ID         | (14,251,703)    | (14,251,703)                            |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
|                                | ED-WA         | (27,831,578)    | (27,831,578)                            |                                          |                                          |                       |              |               |                        |              |               |                   |              |               |
| 7,4                            | CD-AA         | (119,555,412)   | (85,839,590)                            | (23,459,163)                             | (10,256,659)                             |                       | (23,459,163) | (23,459,163)  |                        | (16,250,631) | (16,250,631)  |                   | (7,208,532)  | (7,208,532)   |
| 9,4                            | CD-AN         | (9,781,645)     | (7,675,657)                             | (2,105,988)                              |                                          |                       | (2,105,988)  | (2,105,988)   |                        | (1,458,860)  | (1,458,860)   |                   | (647,128)    | (647,128)     |
| 9                              | CD-ID         | (4,344,286)     | (3,408,961)                             | (935,325)                                |                                          | (935,325)             |              | (935,325)     |                        |              |               | (935,325)         |              | (935,325)     |
| 9                              | CD-WA         | (9,952,002)     | (7,809,336)                             | (2,142,666)                              |                                          | (2,142,666)           |              | (2,142,666)   | (2,142,666)            |              |               |                   |              |               |
| 8,4                            | GD-AA         | (2,991,823)     |                                         | (2,078,599)                              | (913,224)                                |                       | (2,078,599)  | (2,078,599)   |                        | (1,439,887)  | (1,439,887)   |                   | (638,712)    | (638,712)     |
| 4                              | GD-AN         | (4,199,176)     |                                         | (4,199,176)                              |                                          |                       | (4,199,176)  | (4,199,176)   |                        | (2,908,853)  | (2,908,853)   |                   | (1,290,323)  | (1,290,323)   |
|                                | GD-ID         | (2,579,291)     |                                         | (2,579,291)                              |                                          | (2,579,291)           |              | (2,579,291)   |                        |              |               | (2,579,291)       |              | (2,579,291)   |
|                                | GD-WA         | (14,923,762)    |                                         | (14,923,762)                             |                                          | (14,923,762)          |              | (14,923,762)  | (14,923,762)           |              |               |                   |              |               |
|                                | GD-OR         | (6,313,046)     |                                         |                                          | (6,313,046)                              |                       |              |               |                        |              |               |                   |              |               |
| Total General Plant            |               | (269,715,190)   | (199,808,291)                           | (52,423,970)                             | (17,482,929)                             | (20,581,044)          | (31,842,926) | (52,423,970)  | (17,066,428)           | (22,058,231) | (39,124,659)  | (3,514,616)       | (9,784,695)  | (13,299,311)  |
| Total Accumulated Depreciation |               | (2,802,217,412) | (2,202,571,533)                         | (416,887,953)                            | (182,757,926)                            | (361,777,524)         | (55,110,429) | (416,887,953) | (241,598,124)          | (37,553,672) | (279,151,796) | (120,179,400)     | (17,556,757) | (137,736,157) |

|                           |                                |  |          |           |           |                       |                               |  |  |            |  |         |  |  |
|---------------------------|--------------------------------|--|----------|-----------|-----------|-----------------------|-------------------------------|--|--|------------|--|---------|--|--|
| <b>Allocation Ratios:</b> |                                |  |          |           |           |                       |                               |  |  |            |  |         |  |  |
| <b>Service -</b>          |                                |  | Electric | Gas-North | Gas-South | <b>Jurisdiction -</b> |                               |  |  | Washington |  | Idaho   |  |  |
| 7                         | Elec/Gas North/Oregon 4-Factor |  | 71.799%  | 19.622%   | 8.579%    | 1                     | System Contract Demand        |  |  | 66.630%    |  | 33.370% |  |  |
| 8                         | Gas North/Oregon 4-Factor      |  | 0.000%   | 69.476%   | 30.524%   | 4                     | Jurisdictional 4-Factor Ratio |  |  | 69.272%    |  | 30.728% |  |  |
| 9                         | Elec/Gas North 4-Factor        |  | 78.471%  | 21.529%   | 0.000%    | 6                     | Actual Therms Purchased       |  |  | 66.273%    |  | 33.727% |  |  |

|                                      |            |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS                | Report ID: |
| GAS-NORTH ACCUMULATED AMORTIZATION   | G-AAMT-12E |
| For Twelve Months Ended May 31, 2025 |            |
| Ending Balance Basis                 |            |

AVISTA UTILITIES

| Ref/Basis                                        |                             |             | System<br>Total | Assigned or<br>Allocated<br>to Electric | Assigned or<br>Allocated<br>to Gas-North | Assigned or<br>Allocated<br>to Gas-South | *****<br>Direct | GAS-NORTH<br>Allocated | *****<br>Total | *****<br>Direct | WASHINGTON<br>Allocated | *****<br>Total | *****<br>Direct | IDAHO<br>Allocated | *****<br>Total |
|--------------------------------------------------|-----------------------------|-------------|-----------------|-----------------------------------------|------------------------------------------|------------------------------------------|-----------------|------------------------|----------------|-----------------|-------------------------|----------------|-----------------|--------------------|----------------|
| Production/Transmission                          |                             |             |                 |                                         |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| 1, 7                                             | Franchises (302000)         | ED-AN/CD-AA | (17,871,294)    | (17,871,294)                            |                                          |                                          |                 | (27)                   | (27)           |                 | (19)                    | (19)           |                 | (8)                | (8)            |
|                                                  | Misc Intangible Plt (303000 | ED-AN       | (3,461,185)     | (3,461,185)                             |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| Total Production/Transmission                    |                             |             | (21,332,479)    | (21,332,479)                            |                                          |                                          | 0               | (27)                   | (27)           | 0               | (19)                    | (19)           | 0               | (8)                | (8)            |
| Distribution                                     |                             |             |                 |                                         |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
|                                                  | Franchises (302000)         | ED-WA       | (668,171)       | (668,171)                               |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
|                                                  | Misc Intangible Plt (303000 | ED-WA       | (80,314)        | (80,314)                                |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| Total Distribution                               |                             |             | (748,485)       | (748,485)                               |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| General Plant - 303000                           |                             |             |                 |                                         |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| 7,4                                              |                             | CD-AA       | (6,038,301)     | (4,335,440)                             | (1,184,835)                              | (518,026)                                |                 | (1,184,835)            | (1,184,835)    |                 | (820,759)               | (820,759)      |                 | (364,076)          | (364,076)      |
| 9,4                                              |                             | CD-AN       | (168,926)       | (132,556)                               | (36,370)                                 |                                          |                 | (36,370)               | (36,370)       |                 | (25,194)                | (25,194)       |                 | (11,176)           | (11,176)       |
|                                                  |                             | GD-ID       | (204,084)       |                                         | (204,084)                                |                                          | (204,084)       |                        | (204,084)      |                 |                         |                | (204,084)       |                    | (204,084)      |
|                                                  |                             | GD-WA       | (375,685)       |                                         | (375,685)                                |                                          | (375,685)       |                        | (375,685)      | (375,685)       |                         | (375,685)      |                 |                    |                |
|                                                  |                             | GD-OR       | (145,782)       |                                         |                                          | (145,782)                                |                 |                        |                |                 |                         |                |                 |                    |                |
| Total General Plant - 303000                     |                             |             | (6,932,778)     | (4,467,996)                             | (1,800,974)                              | (663,808)                                | (579,769)       | (1,221,205)            | (1,800,974)    | (375,685)       | (845,953)               | (1,221,638)    | (204,084)       | (375,252)          | (579,336)      |
| Miscellaneous IT Intangible Plant - 3031XX       |                             |             |                 |                                         |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| 7,4                                              |                             | CD-AA       | (186,682,193)   | (134,035,948)                           | (36,630,780)                             | (16,015,465)                             |                 | (36,630,780)           | (36,630,780)   |                 | (25,374,874)            | (25,374,874)   |                 | (11,255,906)       | (11,255,906)   |
| 9,4                                              |                             | CD-AN       | (246,018)       | (193,050)                               | (52,968)                                 |                                          |                 | (52,968)               | (52,968)       |                 | (36,692)                | (36,692)       |                 | (16,276)           | (16,276)       |
| 9                                                |                             | CD-ID       | 0               | 0                                       | 0                                        |                                          | 0               |                        | 0              |                 |                         | 0              | 0               |                    | 0              |
| 9                                                |                             | CD-WA       | (642,097)       | (503,853)                               | (138,244)                                |                                          | (138,244)       |                        | (138,244)      | (138,244)       |                         | (138,244)      |                 | 0                  | 0              |
|                                                  |                             | ED-AN       | 0               | 0                                       |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
|                                                  |                             | ED-ID       | 0               | 0                                       |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
|                                                  |                             | ED-WA       | 0               | 0                                       |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| 8,4                                              |                             | GD-AA       | (31,726)        |                                         | (22,042)                                 | (9,684)                                  |                 | (323,858)              | (323,858)      |                 | (224,343)               | (224,343)      |                 | (99,515)           | (99,515)       |
| 4                                                |                             | GD-AN       | 0               |                                         | 0                                        |                                          |                 | 0                      | 0              |                 | 0                       | 0              |                 | 0                  | 0              |
|                                                  |                             | GD-OR       | (183,995)       |                                         |                                          | (183,995)                                |                 |                        |                |                 |                         |                |                 |                    |                |
| Total Miscellaneous IT Intangible Plant - 3031XX |                             |             | (187,786,029)   | (134,732,851)                           | (36,844,034)                             | (16,209,144)                             | (138,244)       | (37,007,606)           | (37,145,850)   | (138,244)       | (25,635,909)            | (25,774,153)   | 0               | (11,371,697)       | (11,371,697)   |
| Gas Underground Storage                          |                             |             |                 |                                         |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| 1                                                |                             | GD-AN       | 0               |                                         | 0                                        |                                          |                 | 0                      | 0              |                 | 0                       | 0              |                 | 0                  | 0              |
| Total Gas Underground Storage                    |                             |             | 0               |                                         | 0                                        |                                          |                 | 0                      | 0              |                 | 0                       | 0              |                 | 0                  | 0              |
| General Plant - 390200, 396200                   |                             |             |                 |                                         |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
| 7,4                                              |                             | CD-AA       | 0               | 0                                       | 0                                        | 0                                        |                 | 0                      | 0              |                 | 0                       | 0              |                 | 0                  | 0              |
| 9                                                |                             | CD-ID       | 0               | 0                                       | 0                                        |                                          | 0               |                        | 0              |                 |                         |                | 0               |                    | 0              |
| 9                                                |                             | CD-WA       | 0               | 0                                       | 0                                        |                                          | 0               |                        | 0              | 0               |                         | 0              |                 |                    |                |
| 4                                                |                             | ED-AN       | (2,178,009)     | (2,178,009)                             |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
|                                                  |                             | ED-WA       | 0               | 0                                       |                                          |                                          |                 |                        |                |                 |                         |                |                 |                    |                |
|                                                  |                             | GD-WA       | 0               |                                         | 0                                        |                                          | 0               |                        | 0              | 0               |                         | 0              |                 |                    |                |
|                                                  |                             | GD-OR       | 0               |                                         |                                          | 0                                        |                 |                        |                |                 |                         |                |                 |                    |                |
| Total General Plant - 390200, 396200             |                             |             | (2,178,009)     | (2,178,009)                             | 0                                        | 0                                        | 0               | 0                      | 0              | 0               | 0                       | 0              | 0               | 0                  | 0              |
| Total Accumulated Amortization                   |                             |             | (218,977,780)   | (163,459,820)                           | (38,645,008)                             | (16,872,952)                             | (718,013)       | (38,228,838)           | (38,946,851)   | (513,929)       | (26,481,881)            | (26,995,810)   | (204,084)       | (11,746,957)       | (11,951,041)   |

|                    |                                |  |  |          |           |           |                |                               |  |            |         |  |       |         |  |
|--------------------|--------------------------------|--|--|----------|-----------|-----------|----------------|-------------------------------|--|------------|---------|--|-------|---------|--|
| Allocation Ratios: |                                |  |  |          |           |           |                |                               |  |            |         |  |       |         |  |
| Service -          |                                |  |  | Electric | Gas-North | Gas-South | Jurisdiction - |                               |  | Washington |         |  | Idaho |         |  |
| 7                  | Elec/Gas North/Oregon 4-Factor |  |  | 71.799%  | 19.622%   | 8.579%    | 1              | System Contract Demand        |  |            | 66.630% |  |       | 33.370% |  |
| 8                  | Gas North/Oregon 4-Factor      |  |  | 0.000%   | 69.476%   | 30.524%   | 4              | Jurisdictional 4-Factor Ratio |  |            | 69.272% |  |       | 30.728% |  |
| 9                  | Elec/Gas North 4-Factor        |  |  | 78.471%  | 21.529%   | 0.000%    |                |                               |  |            |         |  |       |         |  |

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>COMMON GENERAL PLANT</b>          | <b>C-GPL-12E</b> |
| For Twelve Months Ended May 31, 2025 |                  |
| Ending Balance Basis                 |                  |

AVISTA UTILITIES

Gas-North Copy

|           |                                     | ***** ELECTRIC ***** |            |            |             | ***** GAS NORTH ***** |            |           |            | ***** OREGON GAS ***** |           |            |            |
|-----------|-------------------------------------|----------------------|------------|------------|-------------|-----------------------|------------|-----------|------------|------------------------|-----------|------------|------------|
| Ref/Basis | Account Description                 | Total                | Direct-WA  | Direct-ID  | Allocated   | Total                 | Direct-WA  | Direct-ID | Allocated  | Total                  | Direct-OR | Allocated  | Total      |
|           | 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                               | 12,611,785           | 0          | 0          | 9,055,136   | 9,055,136             | 0          | 0         | 2,474,684  | 2,474,684              | 0         | 1,081,965  | 1,081,965  |
| 9         | CD-WA / ID / AN                     | 2,327,289            | 690,312    | 343,090    | 792,822     | 1,826,224             | 189,403    | 94,134    | 217,528    | 501,065                | 0         | 0          | 0          |
|           | TOTAL ACCOUNT                       | 19,938,614           | 812,532    | 705,369    | 10,446,465  | 11,964,366            | 3,260,420  | 94,134    | 2,692,212  | 6,046,766              | 845,517   | 1,081,965  | 1,927,482  |
|           | 390XXX Structures & Improvements    |                      |            |            |             |                       |            |           |            |                        |           |            |            |
| 99        | ED-WA / ID / AN                     | 21,623,451           | 8,529,725  | 3,405,645  | 9,688,081   | 21,623,451            | 0          | 0         | 0          | 0                      | 0         | 0          | 0          |
| 99        | GD-WA / ID / AN                     | 25,066,128           | 0          | 0          | 0           | 0                     | 25,066,128 | 0         | 0          | 25,066,128             | 0         | 0          | 0          |
| 99        | GD-OR / AS                          | 6,154,216            | 0          | 0          | 0           | 0                     | 0          | 0         | 0          | 0                      | 6,154,216 | 0          | 6,154,216  |
| 8         | GD-AA                               | 0                    | 0          | 0          | 0           | 0                     | 0          | 0         | 0          | 0                      | 0         | 0          | 0          |
| 7         | CD-AA                               | 133,823,755          | 0          | 0          | 96,084,118  | 96,084,118            | 0          | 0         | 26,258,897 | 26,258,897             | 0         | 11,480,740 | 11,480,740 |
| 9         | CD-WA / ID / AN                     | 33,334,736           | 9,891,429  | 6,599,111  | 9,667,227   | 26,157,767            | 2,713,935  | 1,810,614 | 2,652,420  | 7,176,969              | 0         | 0          | 0          |
|           | TOTAL ACCOUNT                       | 220,002,286          | 18,421,154 | 10,004,756 | 115,439,426 | 143,865,336           | 27,780,063 | 1,810,614 | 28,911,317 | 58,501,994             | 6,154,216 | 11,480,740 | 17,634,956 |
|           | 391XXX Office Furniture & Equipment |                      |            |            |             |                       |            |           |            |                        |           |            |            |
| 99        | ED-WA / ID / AN                     | 43,001               | 25,241     | 7,798      | 9,962       | 43,001                | 0          | 0         | 0          | 0                      | 0         | 0          | 0          |
| 99        | GD-WA / ID / AN                     | 92,266               | 0          | 0          | 0           | 0                     | 92,266     | 0         | 0          | 92,266                 | 0         | 0          | 0          |
| 99        | GD-OR / AS                          | 0                    | 0          | 0          | 0           | 0                     | 0          | 0         | 0          | 0                      | 0         | 0          | 0          |
| 8         | GD-AA                               | 0                    | 0          | 0          | 0           | 0                     | 0          | 0         | 0          | 0                      | 0         | 0          | 0          |
| 7         | CD-AA                               | 69,990,243           | 0          | 0          | 50,252,295  | 50,252,295            | 0          | 0         | 13,733,485 | 13,733,485             | 0         | 6,004,463  | 6,004,463  |
| 9         | CD-WA / ID / AN                     | 49,610               | 31,176     | 7,753      | 0           | 38,929                | 8,554      | 2,127     | 0          | 10,681                 | 0         | 0          | 0          |
|           | TOTAL ACCOUNT                       | 70,175,120           | 56,417     | 15,551     | 50,262,257  | 50,334,225            | 100,820    | 2,127     | 13,733,485 | 13,836,432             | 0         | 6,004,463  | 6,004,463  |
|           | 392XXX Transportation Equipment     |                      |            |            |             |                       |            |           |            |                        |           |            |            |
| 99        | ED-WA / ID / AN                     | 67,113,306           | 26,396,746 | 14,642,581 | 26,073,979  | 67,113,306            | 0          | 0         | 0          | 0                      | 0         | 0          | 0          |
| 99        | GD-WA / ID / AN                     | 18,566,106           | 0          | 0          | 0           | 0                     | 12,246,247 | 3,491,947 | 2,827,912  | 18,566,106             | 0         | 0          | 0          |
| 99        | GD-OR / AS                          | 5,575,157            | 0          | 0          | 0           | 0                     | 0          | 0         | 0          | 0                      | 5,575,157 | 0          | 5,575,157  |
| 8         | GD-AA                               | 97,188               | 0          | 0          | 0           | 0                     | 0          | 0         | 67,522     | 67,522                 | 0         | 29,666     | 29,666     |
| 7         | CD-AA                               | 7,668,455            | 0          | 0          | 5,505,874   | 5,505,874             | 0          | 0         | 1,504,704  | 1,504,704              | 0         | 657,877    | 657,877    |
| 9         | CD-WA / ID / AN                     | 7,106,180            | 1,362,032  | 722,230    | 3,491,957   | 5,576,219             | 373,704    | 198,160   | 958,097    | 1,529,961              | 0         | 0          | 0          |
|           | TOTAL ACCOUNT                       | 106,126,392          | 27,758,778 | 15,364,811 | 35,071,810  | 78,195,399            | 12,619,951 | 3,690,107 | 5,358,235  | 21,668,293             | 5,575,157 | 687,543    | 6,262,700  |

|                                      |            |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS                | Report ID: |
| COMMON GENERAL PLANT                 | C-GPL-12E  |
| For Twelve Months Ended May 31, 2025 |            |
| Ending Balance Basis                 |            |

AVISTA UTILITIES

Gas-North Copy

|           |         | ***** ELECTRIC *****            |            |           |           | ***** GAS NORTH ***** |            |           |           | ***** OREGON GAS ***** |            |           |           |           |
|-----------|---------|---------------------------------|------------|-----------|-----------|-----------------------|------------|-----------|-----------|------------------------|------------|-----------|-----------|-----------|
| Ref/Basis | Account | Description                     | Total      | Direct-WA | Direct-ID | Allocated             | Total      | Direct-WA | Direct-ID | Allocated              | Total      | Direct-OR | Allocated | Total     |
|           | 393000  | Stores Equipment                |            |           |           |                       |            |           |           |                        |            |           |           |           |
| 99        |         | ED-WA / ID / AN                 | 472,783    | 58,866    | 0         | 413,917               | 472,783    | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
| 99        |         | GD-WA / ID / AN                 | 222,353    | 0         | 0         | 0                     | 0          | 222,353   | 0         | 0                      | 222,353    | 0         | 0         | 0         |
| 99        |         | GD-OR / AS                      | 43,397     | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 43,397    | 0         | 43,397    |
| 8         |         | GD-AA                           | 0          | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
| 7         |         | CD-AA                           | 12,522     | 0         | 0         | 8,991                 | 8,991      | 0         | 0         | 2,457                  | 2,457      | 0         | 1,074     | 1,074     |
| 9         |         | CD-WA / ID / AN                 | 6,263,243  | 684,547   | 194,858   | 4,035,361             | 4,914,766  | 187,821   | 53,464    | 1,107,192              | 1,348,477  | 0         | 0         | 0         |
|           |         | TOTAL ACCOUNT                   | 7,014,298  | 743,413   | 194,858   | 4,458,269             | 5,396,540  | 410,174   | 53,464    | 1,109,649              | 1,573,287  | 43,397    | 1,074     | 44,471    |
|           | 394000  | Tools, Shop, & Garage Equipment |            |           |           |                       |            |           |           |                        |            |           |           |           |
| 99        |         | ED-WA / ID / AN                 | 10,733,348 | 2,575,004 | 840,842   | 7,317,502             | 10,733,348 | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
| 99        |         | GD-WA / ID / AN                 | 4,214,128  | 0         | 0         | 0                     | 0          | 3,256,592 | 602,496   | 355,040                | 4,214,128  | 0         | 0         | 0         |
| 99        |         | GD-OR / AS                      | 1,733,606  | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 1,733,606 | 0         | 1,733,606 |
| 8         |         | GD-AA                           | 6,057,143  | 0         | 0         | 0                     | 0          | 0         | 0         | 4,208,261              | 4,208,261  | 0         | 1,848,882 | 1,848,882 |
| 7         |         | CD-AA                           | 16,074,197 | 0         | 0         | 11,541,113            | 11,541,113 | 0         | 0         | 3,154,079              | 3,154,079  | 0         | 1,379,005 | 1,379,005 |
| 9         |         | CD-WA / ID / AN                 | 2,026,468  | 28,716    | 755,035   | 806,418               | 1,590,169  | 7,879     | 207,161   | 221,259                | 436,299    | 0         | 0         | 0         |
|           |         | TOTAL ACCOUNT                   | 40,838,890 | 2,603,720 | 1,595,877 | 19,665,033            | 23,864,630 | 3,264,471 | 809,657   | 7,938,639              | 12,012,767 | 1,733,606 | 3,227,887 | 4,961,493 |
|           | 394100  | Electric Charging Stations      |            |           |           |                       |            |           |           |                        |            |           |           |           |
| 99        |         | ED-WA / ID / AN                 | 116,787    | 0         | 0         | 116,787               | 116,787    | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
| 99        |         | GD-WA / ID / AN                 | 0          | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
| 99        |         | GD-OR / AS                      | 0          | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
| 8         |         | GD-AA                           | 0          | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
| 7         |         | CD-AA                           | 0          | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
| 9         |         | CD-WA / ID / AN                 | 0          | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
|           |         | TOTAL ACCOUNT                   | 116,787    | 0         | 0         | 116,787               | 116,787    | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
|           | 395000  | Laboratory Equipment            |            |           |           |                       |            |           |           |                        |            |           |           |           |
| 99        |         | ED-WA / ID / AN                 | 3,965,515  | 289,090   | 2,211     | 3,674,214             | 3,965,515  | 0         | 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         | 0         |
| 99        |         | GD-OR / AS                      | 18,586     | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 18,586    | 0         | 18,586    |
| 8         |         | GD-AA                           | 158,489    | 0         | 0         | 0                     | 0          | 0         | 0         | 110,112                | 110,112    | 0         | 48,377    | 48,377    |
| 7         |         | CD-AA                           | 1,254,754  | 0         | 0         | 900,901               | 900,901    | 0         | 0         | 246,208                | 246,208    | 0         | 107,645   | 107,645   |
| 9         |         | CD-WA / ID / AN                 | 0          | 0         | 0         | 0                     | 0          | 0         | 0         | 0                      | 0          | 0         | 0         | 0         |
|           |         | TOTAL ACCOUNT                   | 5,602,592  | 289,090   | 2,211     | 4,575,115             | 4,866,416  | 110,331   | 0         | 451,237                | 561,568    | 18,586    | 156,022   | 174,608   |

|                                      |            |
|--------------------------------------|------------|
| RESULTS OF OPERATIONS                | Report ID: |
| COMMON GENERAL PLANT                 | C-GPL-12E  |
| For Twelve Months Ended May 31, 2025 |            |
| Ending Balance Basis                 |            |

AVISTA UTILITIES

Gas-North Copy

|                                 |         | ***** ELECTRIC ***** |             |            |            | ***** GAS NORTH ***** |             |            |           | ***** OREGON GAS ***** |             |            |            |            |
|---------------------------------|---------|----------------------|-------------|------------|------------|-----------------------|-------------|------------|-----------|------------------------|-------------|------------|------------|------------|
| Ref/Basis                       | Account | Description          | Total       | Direct-WA  | Direct-ID  | Allocated             | Total       | Direct-WA  | Direct-ID | Allocated              | Total       | Direct-OR  | Allocated  | Total      |
| 396XXX Power Operated Equipment |         |                      |             |            |            |                       |             |            |           |                        |             |            |            |            |
| 99                              |         | ED-WA / ID / AN      | 23,050,498  | 11,623,721 | 7,183,965  | 4,242,812             | 23,050,498  | 0          | 0         | 0                      | 0           | 0          | 0          | 0          |
| 99                              |         | GD-WA / ID / AN      | 5,225,070   | 0          | 0          | 0                     | 0           | 3,489,415  | 915,066   | 820,589                | 5,225,070   | 0          | 0          | 0          |
| 99                              |         | GD-OR / AS           | 43,834      | 0          | 0          | 0                     | 0           | 0          | 0         | 0                      | 0           | 43,834     | 0          | 43,834     |
| 8                               |         | GD-AA                | 0           | 0          | 0          | 0                     | 0           | 0          | 0         | 0                      | 0           | 0          | 0          | 0          |
| 7                               |         | CD-AA                | 528,478     | 0          | 0          | 379,442               | 379,442     | 0          | 0         | 103,698                | 103,698     | 0          | 45,338     | 45,338     |
| 9                               |         | CD-WA / ID / AN      | 1,366,841   | 254,308    | 322,006    | 496,246               | 1,072,560   | 69,775     | 88,350    | 136,156                | 294,281     | 0          | 0          | 0          |
| TOTAL ACCOUNT                   |         |                      | 30,214,721  | 11,878,029 | 7,505,971  | 5,118,500             | 24,502,500  | 3,559,190  | 1,003,416 | 1,060,443              | 5,623,049   | 43,834     | 45,338     | 89,172     |
| 397XXX Communication Equipment  |         |                      |             |            |            |                       |             |            |           |                        |             |            |            |            |
| 99                              |         | ED-WA / ID / AN      | 44,928,108  | 10,259,251 | 5,254,957  | 29,413,900            | 44,928,108  | 0          | 0         | 0                      | 0           | 0          | 0          | 0          |
| 99                              |         | GD-WA / ID / AN      | 1,013,910   | 0          | 0          | 0                     | 0           | 721,647    | 286,141   | 6,122                  | 1,013,910   | 0          | 0          | 0          |
| 99                              |         | GD-OR / AS           | 694,269     | 0          | 0          | 0                     | 0           | 0          | 0         | 0                      | 0           | 694,269    | 0          | 694,269    |
| 8                               |         | GD-AA                | 243,298     | 0          | 0          | 0                     | 0           | 0          | 0         | 169,034                | 169,034     | 0          | 74,264     | 74,264     |
| 7                               |         | CD-AA                | 147,861,785 | 0          | 0          | 106,163,283           | 106,163,283 | 0          | 0         | 29,013,439             | 29,013,439  | 0          | 12,685,063 | 12,685,063 |
| 9                               |         | CD-WA/ ID / AN       | 17,496,416  | 11,123,875 | 69,888     | 2,535,675             | 13,729,438  | 3,052,084  | 19,175    | 695,719                | 3,766,978   | 0          | 0          | 0          |
| TOTAL ACCOUNT                   |         |                      | 212,237,786 | 21,383,126 | 5,324,845  | 138,112,858           | 164,820,829 | 3,773,731  | 305,316   | 29,884,314             | 33,963,361  | 694,269    | 12,759,327 | 13,453,596 |
| 398000 Miscellaneous Equipment  |         |                      |             |            |            |                       |             |            |           |                        |             |            |            |            |
| 99                              |         | ED-WA / ID / AN      | 238,903     | 0          | 6,846      | 232,057               | 238,903     | 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         | 618                    | 618         | 0          | 271        | 271        |
| 7                               |         | CD-AA                | 590,219     | 0          | 0          | 423,771               | 423,771     | 0          | 0         | 115,813                | 115,813     | 0          | 50,635     | 50,635     |
| 9                               |         | CD-WA/ ID / AN       | 62,935      | 0          | 25,474     | 23,911                | 49,385      | 0          | 6,989     | 6,561                  | 13,550      | 0          | 0          | 0          |
| TOTAL ACCOUNT                   |         |                      | 902,038     | 0          | 32,320     | 679,739               | 712,059     | 0          | 6,989     | 122,992                | 129,981     | 9,092      | 50,906     | 59,998     |
| TOTAL GENERAL PLANT             |         |                      | 713,169,524 | 83,946,259 | 40,746,569 | 383,946,259           | 508,639,087 | 54,879,151 | 7,775,824 | 91,262,523             | 153,917,498 | 15,117,674 | 35,495,265 | 50,612,939 |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.799% | 19.622% | 8.579%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 69.476% | 30.524% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.471% | 21.529% | 0.000%  |
| G-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|                                                              |                                |
|--------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                                        | Report ID:<br><b>C-IPL-12E</b> |
| <b>COMMON INTANGIBLE PLANT</b>                               |                                |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |                                |

AVISTA UTILITIES

Gas-North Copy

| ***** ELECTRIC ***** |         |                                                 | ***** GAS NORTH ***** |           |           |            | ***** OREGON GAS***** |           |           |            |            |           |           |           |
|----------------------|---------|-------------------------------------------------|-----------------------|-----------|-----------|------------|-----------------------|-----------|-----------|------------|------------|-----------|-----------|-----------|
| Ref/Basis            | Account | Description                                     | Total                 | Direct-WA | Direct-ID | Allocated  | Total                 | Direct-WA | Direct-ID | Allocated  | Total      | Direct-OR | Allocated | Total     |
|                      | 303000  | Intangible Plant                                |                       |           |           |            |                       |           |           |            |            |           |           |           |
| 99                   |         | ED-WA / ID / AN                                 | 12,150,827            | 319,716   | 0         | 11,831,111 | 12,150,827            | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 99                   |         | GD-WA / ID / AN                                 | 3,355,801             | 0         | 0         | 0          | 0                     | 1,022,594 | 2,333,207 | 0          | 3,355,801  | 0         | 0         | 0         |
| 99                   |         | GD-OR / AS                                      | 464,953               | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 464,953   | 0         | 464,953   |
| 8                    |         | GD-AA                                           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 7                    |         | CD-AA                                           | 6,222,494             | 0         | 0         | 4,467,688  | 4,467,688             | 0         | 0         | 1,220,978  | 1,220,978  | 0         | 533,828   | 533,828   |
| 9                    |         | CD-WA / ID / AN                                 | 194,058               | 0         | 0         | 152,277    | 152,277               | 0         | 0         | 41,781     | 41,781     | 0         | 0         | 0         |
|                      |         | TOTAL ACCOUNT                                   | 22,388,133            | 319,716   | 0         | 16,451,076 | 16,770,792            | 1,022,594 | 2,333,207 | 1,262,759  | 4,618,560  | 464,953   | 533,828   | 998,781   |
|                      | 303100  | Misc Intangible Plant--Mainframe Software       |                       |           |           |            |                       |           |           |            |            |           |           |           |
| 99                   |         | ED-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 99                   |         | GD-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 99                   |         | GD-OR / AS                                      | 354,611               | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 354,611   | 0         | 354,611   |
| 8                    |         | GD-AA                                           | 40,119                | 0         | 0         | 0          | 0                     | 0         | 0         | 27,873     | 27,873     | 0         | 12,246    | 12,246    |
| 7                    |         | CD-AA                                           | 90,473,183            | 0         | 0         | 64,958,841 | 64,958,841            | 0         | 0         | 17,752,648 | 17,752,648 | 0         | 7,761,694 | 7,761,694 |
| 9                    |         | CD-WA / ID / AN                                 | 1,151,829             | 698,837   | 0         | 205,004    | 903,841               | 191,741   | 0         | 56,247     | 247,988    | 0         | 0         | 0         |
|                      |         | TOTAL ACCOUNT                                   | 92,019,742            | 698,837   | 0         | 65,163,845 | 65,862,682            | 191,741   | 0         | 17,836,768 | 18,028,509 | 354,611   | 7,773,940 | 8,128,551 |
|                      | 30310X  | Misc Intangible Plant--Term On-Premise Software |                       |           |           |            |                       |           |           |            |            |           |           |           |
| 99                   |         | ED-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 99                   |         | GD-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 99                   |         | GD-OR / AS                                      | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 8                    |         | GD-AA                                           | 1,139,992             | 0         | 0         | 0          | 0                     | 0         | 0         | 792,021    | 792,021    | 0         | 347,971   | 347,971   |
| 7                    |         | CD-AA                                           | 46,332,171            | 0         | 0         | 33,266,035 | 33,266,035            | 0         | 0         | 9,091,299  | 9,091,299  | 0         | 3,974,837 | 3,974,837 |
| 9                    |         | CD-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
|                      |         | TOTAL ACCOUNT                                   | 47,472,163            | 0         | 0         | 33,266,035 | 33,266,035            | 0         | 0         | 9,883,320  | 9,883,320  | 0         | 4,322,808 | 4,322,808 |
|                      | 303110  | Misc Intangible Plant--PC Software              |                       |           |           |            |                       |           |           |            |            |           |           |           |
| 99                   |         | ED-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 99                   |         | GD-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 99                   |         | GD-OR / AS                                      | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 8                    |         | GD-AA                                           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 7                    |         | CD-AA                                           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 8                    |         | CD-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
|                      |         | TOTAL ACCOUNT                                   | 0                     | 0         | 0         | 0          | 0                     | 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         | 0         |
| 99                   |         | GD-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 99                   |         | GD-OR / AS                                      | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 8                    |         | GD-AA                                           | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
| 7                    |         | CD-AA                                           | 98,160,457            | 0         | 0         | 70,478,226 | 70,478,226            | 0         | 0         | 19,261,045 | 19,261,045 | 0         | 8,421,186 | 8,421,186 |
| 8                    |         | CD-WA / ID / AN                                 | 0                     | 0         | 0         | 0          | 0                     | 0         | 0         | 0          | 0          | 0         | 0         | 0         |
|                      |         | TOTAL ACCOUNT                                   | 98,160,457            | 0         | 0         | 70,478,226 | 70,478,226            | 0         | 0         | 19,261,045 | 19,261,045 | 0         | 8,421,186 | 8,421,186 |

| RESULTS OF OPERATIONS                                      |         |                                           | Report ID:<br>C-IPL-12E |           | AVISTA UTILITIES |             |             |           |           |            |            |           |            |            |
|------------------------------------------------------------|---------|-------------------------------------------|-------------------------|-----------|------------------|-------------|-------------|-----------|-----------|------------|------------|-----------|------------|------------|
| COMMON INTANGIBLE PLANT                                    |         |                                           |                         |           | Gas-North Copy   |             |             |           |           |            |            |           |            |            |
| For Twelve Months Ended May 31, 2025                       |         |                                           |                         |           |                  |             |             |           |           |            |            |           |            |            |
| Ending Balance Basis                                       |         |                                           |                         |           |                  |             |             |           |           |            |            |           |            |            |
| ***** ELECTRIC ***** ***** GAS NORTH ***** OREGON GAS***** |         |                                           |                         |           |                  |             |             |           |           |            |            |           |            |            |
| Ref/Basis                                                  | Account | Description                               | Total                   | Direct-WA | Direct-ID        | Allocated   | Total       | Direct-WA | Direct-ID | Allocated  | Total      | Direct-OR | Allocated  | Total      |
|                                                            | 303120  | Misc Intangible Plant--Software 12.5 YR   |                         |           |                  |             |             |           |           |            |            |           |            |            |
| 99                                                         |         | ED-WA / ID / AN                           | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 99                                                         |         | GD-WA / ID / AN                           | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 99                                                         |         | GD-OR / AS                                | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 8                                                          |         | GD-AA                                     | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 7                                                          |         | CD-AA                                     | 29,192,891              | 0         | 0                | 20,960,204  | 20,960,204  | 0         | 0         | 5,728,229  | 5,728,229  | 0         | 2,504,458  | 2,504,458  |
| 8                                                          |         | CD-WA / ID / AN                           | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
|                                                            |         | TOTAL ACCOUNT                             | 29,192,891              | 0         | 0                | 20,960,204  | 20,960,204  | 0         | 0         | 5,728,229  | 5,728,229  | 0         | 2,504,458  | 2,504,458  |
|                                                            | 303121  | Misc Intangible Plant--AMI Software       |                         |           |                  |             |             |           |           |            |            |           |            |            |
| 99                                                         |         | ED-WA / ID / AN                           | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 99                                                         |         | GD-WA / ID / AN                           | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 99                                                         |         | GD-OR / AS                                | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 8                                                          |         | GD-AA                                     | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 7                                                          |         | CD-AA                                     | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 9                                                          |         | CD-WA / ID / AN                           | 262,035                 | 205,619   | 0                | 0           | 205,619     | 56,416    | 0         | 0          | 56,416     | 0         | 0          | 0          |
|                                                            |         | TOTAL ACCOUNT                             | 262,035                 | 205,619   | 0                | 0           | 205,619     | 56,416    | 0         | 0          | 56,416     | 0         | 0          | 0          |
|                                                            | 30313X  | Misc Intangible Plant--Term SAAS Software |                         |           |                  |             |             |           |           |            |            |           |            |            |
| 99                                                         |         | ED-WA / ID / AN                           | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 99                                                         |         | GD-WA / ID / AN                           | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 99                                                         |         | GD-OR / AS                                | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 8                                                          |         | GD-AA                                     | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
| 7                                                          |         | CD-AA                                     | 35,357,207              | 0         | 0                | 25,386,121  | 25,386,121  | 0         | 0         | 6,937,791  | 6,937,791  | 0         | 3,033,295  | 3,033,295  |
| 9                                                          |         | CD-WA / ID / AN                           | 0                       | 0         | 0                | 0           | 0           | 0         | 0         | 0          | 0          | 0         | 0          | 0          |
|                                                            |         | TOTAL ACCOUNT                             | 35,357,207              | 0         | 0                | 25,386,121  | 25,386,121  | 0         | 0         | 6,937,791  | 6,937,791  | 0         | 3,033,295  | 3,033,295  |
|                                                            |         |                                           |                         |           |                  |             |             |           |           |            |            |           |            |            |
|                                                            |         | TOTAL                                     | 324,852,628             | 1,224,172 | 0                | 231,705,507 | 232,929,679 | 1,270,751 | 2,333,207 | 60,909,912 | 64,513,870 | 819,564   | 26,589,515 | 27,409,079 |

|                    |    |                                |  |          |  |         |  |  |  |         |  |  |         |  |
|--------------------|----|--------------------------------|--|----------|--|---------|--|--|--|---------|--|--|---------|--|
| ALLOCATION RATIOS: |    |                                |  |          |  |         |  |  |  |         |  |  |         |  |
| G-ALL              | 7  | Elec/Gas North/Oregon 4-Factor |  | 100.000% |  | 71.799% |  |  |  | 19.622% |  |  | 8.579%  |  |
| G-ALL              | 8  | Gas North/Oregon 4-Factor      |  | 100.000% |  | 0.000%  |  |  |  | 69.476% |  |  | 30.524% |  |
| G-ALL              | 9  | Elec/Gas North 4-Factor        |  | 100.000% |  | 78.471% |  |  |  | 21.529% |  |  | 0.000%  |  |
| G-ALL              | 99 | Not Allocated                  |  | 0.000%   |  | 0.000%  |  |  |  | 0.000%  |  |  | 0.000%  |  |

|                                        |                  |
|----------------------------------------|------------------|
| RESULTS OF OPERATIONS                  | Report ID:       |
| <b>COMMON ACCUMULATED DEFERRED FIT</b> | <b>C-DTX-12E</b> |
| For Twelve Months Ended May 31, 2025   |                  |
| Ending Balance Basis                   |                  |

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account | Description                           | Total        | Electric     | Gas North    | Oregon Gas  |
|-----------|---------|---------------------------------------|--------------|--------------|--------------|-------------|
|           |         | ADFIT - Common Plant (For Report APL) |              |              |              |             |
| 7         | 282900  | CD-AA                                 | (58,178,713) | (41,771,734) | (11,415,827) | (4,991,152) |
| 8         | 282900  | GD-AA                                 | 0            | 0            | 0            | 0           |
| 9         | 282900  | CD-WA / ID / AN                       | (829,328)    | (650,774)    | (178,554)    | 0           |
|           |         | Total                                 | (59,008,041) | (42,422,508) | (11,594,381) | (4,991,152) |

ALLOCATION RATIOS:

|       |    |                                |          |         |         |         |
|-------|----|--------------------------------|----------|---------|---------|---------|
| G-ALL | 7  | Elec/Gas North/Oregon 4-Factor | 100.000% | 71.799% | 19.622% | 8.579%  |
| G-ALL | 8  | Gas North/Oregon 4-Factor      | 100.000% | 0.000%  | 69.476% | 30.524% |
| G-ALL | 9  | Elec/Gas North 4-Factor        | 100.000% | 78.471% | 21.529% | 0.000%  |
| G-ALL | 99 | Not Allocated                  | 0.000%   | 0.000%  | 0.000%  | 0.000%  |

|                                                              |                                |
|--------------------------------------------------------------|--------------------------------|
| RESULTS OF OPERATIONS                                        | Report ID:<br><b>C-WKC-12E</b> |
| <b>COMMON WORKING CAPITAL</b>                                |                                |
| For Twelve Months Ended May 31, 2025<br>Ending Balance Basis |                                |

| AVISTA UTILITIES      |                                                   |             |            |           |             |             |            |            |           |            |
|-----------------------|---------------------------------------------------|-------------|------------|-----------|-------------|-------------|------------|------------|-----------|------------|
| Gas-North Copy        |                                                   |             |            |           |             |             |            |            |           |            |
| ***** SYSTEM *****    |                                                   |             |            |           |             |             |            |            |           |            |
| ***** ELECTRIC *****  |                                                   |             |            |           |             |             |            |            |           |            |
| ***** GAS NORTH ***** |                                                   |             |            |           |             |             |            |            |           |            |
| *GAS SOUTH*           |                                                   |             |            |           |             |             |            |            |           |            |
| Ref/Basis             | Account Description                               | 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          | 8,358,003 | 8,358,003   | 0           | 0          | 0          | 0         | 8,358,003  |
| 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          | 0         | 0           | 0           | 0          | 0          | 0         | 0          |
| 7/4                   | 154550 Supply Chain Average Cost Variance         | 0           | 0          | (478)     | (478)       | 0           | 0          | 0          | 0         | (478)      |
| 7/4                   | 154560 Supply Chain Invoice Price Variance        | 0           | 0          | 15        | 15          | 0           | 0          | 0          | 0         | 15         |
| 99                    | 163998 Common Working Capital                     | 0           | 0          | 0         | 0           | 0           | 0          | 0          | 0         | 0          |
| 99                    | 163999 Investor-Supplied Working Capital          | 132,855,328 | 53,160,882 | 0         | 186,016,210 | 116,633,550 | 44,082,830 | 16,221,778 | 9,078,052 | 0          |
| TOTAL                 |                                                   | 132,855,328 | 53,160,882 | 8,357,540 | 194,373,750 | 116,633,550 | 44,082,830 | 16,221,778 | 9,078,052 | 8,357,540  |
|                       |                                                   |             |            |           |             |             |            |            |           |            |
| ALLOCATION RATIOS:    |                                                   |             |            |           |             |             |            |            |           |            |
| 7/4                   | Jur Rollup/Jurisdictional 4-Factor Ratios         | Electric    |            | Gas-North | Gas-South   | Idaho       |            | Idaho Gas  |           | Oregon Gas |
| 99                    | Not Allocated                                     | 71.799%     |            | 19.622%   | 8.579%      | 31.945%     |            | 30.728%    |           | 100.000%   |