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|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>E-ROR-12E</b> |
| <b>ELECTRIC RATE OF RETURN</b>                                     |                                |
| For Twelve Months Ended September 30, 2023<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Account Description                  | System             | Washington         | Idaho             |
|-----------|--------------------------------------|--------------------|--------------------|-------------------|
| E-OPS     | Electric Net Operating Income (Loss) | 203,573,025        | 142,023,448        | 61,549,577        |
|           | Adjustments                          |                    |                    |                   |
|           | Adjusted Net Operating Income (Loss) | <u>203,573,025</u> | <u>142,023,448</u> | <u>61,549,577</u> |
| E-APL     | Electric Net Rate Base               | 3,214,543,699      | 2,150,497,711      | 1,064,045,988     |
|           | <b>RATE OF RETURN</b>                | <u>6.333%</u>      | <u>6.604%</u>      | <u>5.784%</u>     |

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

| Basis | Ref   | Description                                      | Based on Data from:        | System                 | Washington            | Idaho                 |
|-------|-------|--|----------------------------|------------------------|-----------------------|-----------------------|
| 1     | Input | Production/Transmission Ratio                    | 01-01-2022 thru 12-31-2022 | 100.000%               | 64.400%               | 35.600%               |
| 2     | Input | Number of Customers<br>Percent                   | 9-01-2023 thru 09-30-2023  | 415,293<br>100.000%    | 270,140<br>65.048%    | 145,153<br>34.952%    |
| 3     | E-OPS | Direct Distribution Operating Expense<br>Percent | 10-01-2022 thru 09-30-2023 | 44,215,310<br>100.000% | 29,387,240<br>66.464% | 14,828,070<br>33.536% |
|       | Input | Jurisdictional 4-Factor Ratio                    | 01-01-2022 thru 12-31-2022 |                        |                       |                       |
|       |       | Direct O & M Accts 500 - 598                     |                            | 40,882,857             | 25,445,066            | 15,437,791            |
|       |       | Direct O & M Accts 901 - 935                     |                            | 41,945,136             | 28,814,577            | 13,130,559            |
|       |       | Total  |                            | 82,827,993             | 54,259,643            | 28,568,350            |
|       |       | Percentage                                       |                            | 100.000%               | 65.509%               | 34.491%               |
|       |       | Direct Labor Accts 500 - 598                     |                            | 13,741,528             | 9,445,996             | 4,295,532             |
|       |       | Direct Labor Accts 901 - 935                     |                            | 6,627,933              | 4,527,226             | 2,100,707             |
|       |       | Total  |                            | 20,369,461             | 13,973,222            | 6,396,239             |
|       |       | Percentage                                       |                            | 100.000%               | 68.599%               | 31.401%               |
|       |       | Number of Customers                              |                            | 410,798                | 267,416               | 143,382               |
|       |       | Percentage                                       |                            | 100.000%               | 65.097%               | 34.903%               |
|       |       | Net Direct Plant                                 |                            | 1,547,671,503          | 1,061,211,073         | 486,460,430           |
|       |       | Percentage                                       |                            | 100.000%               | 68.568%               | 31.432%               |
| 4     |       | Total Percentages                                |                            | 400.000%               | 267.773%              | 132.227%              |
|       |       | Percent  |                            | 100.000%               | 66.943%               | 33.057%               |

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System        | Washington    | Idaho       |             |
|-------|-----|---|----------------------------|---------------|---------------|-------------|-------------|
|       |     |   | 01-01-2022 thru 12-31-2022 | Total         | Electric      | Gas North   | Oregon Gas  |
| Input |     | Elec/Gas North/Oregon 4-Factor              |                            |               |               |             |             |
|       |     | Direct O & M Accts 500 - 894                |                            | 103,233,265   | 88,025,167    | 10,503,123  | 4,704,975   |
|       |     | Direct O & M Accts 901 - 935                |                            | 71,769,262    | 48,332,811    | 15,977,494  | 7,458,957   |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 4,933,444     | 3,459,404     | 1,474,040   | 0           |
|       |     | Adjustments                                 |                            | 0             | 0             | 0           | 0           |
|       |     | Total                                       |                            | 179,935,971   | 139,817,382   | 27,954,657  | 12,163,932  |
|       |     | Percentage                                  |                            | 100.000%      | 77.704%       | 15.536%     | 6.760%      |
|       |     | Direct Labor Accts 500 - 894                |                            | 70,184,488    | 53,395,893    | 12,110,497  | 4,678,098   |
|       |     | Direct Labor Accts 901 - 935                |                            | 28,452,521    | 21,720,191    | 3,145,895   | 3,586,435   |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 5,320,240     | 3,750,140     | 1,570,100   | 0           |
|       |     | Total                                       |                            | 103,957,249   | 78,866,224    | 16,826,492  | 8,264,533   |
|       |     | Percentage                                  |                            | 100.000%      | 75.864%       | 16.186%     | 7.950%      |
|       |     | Number of Customers at                      |                            | 788,366       | 410,798       | 270,130     | 107,438     |
|       |     | Percentage                                  |                            | 100.000%      | 52.107%       | 34.265%     | 13.628%     |
|       |     | Net Direct Plant                            |                            | 4,431,484,674 | 3,313,443,980 | 746,529,039 | 371,511,655 |
|       |     | Percentage                                  |                            | 100.000%      | 74.771%       | 16.846%     | 8.383%      |
|       |     | Total Percentages                           |                            | 400.000%      | 280.446%      | 82.832%     | 36.721%     |
|       |     | Average (CD AA)                             |                            | 100.000%      | 70.112%       | 20.708%     | 9.180%      |

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

| Basis | Ref | Description                                 | Based on Data from:        | System        | Washington | Idaho                   |
|-------|-----|---|----------------------------|---------------|------------|-------------------------|
|       |     |   | 01-01-2022 thru 12-31-2022 | Total         | Electric   | Gas North Oregon Gas    |
| Input |     | Gas North/Oregon 4-Factor                   |                            |               |            |                         |
|       |     | Direct O & M Accts 500 - 894                |                            | 14,581,563    | 0          | 10,070,421 4,511,142    |
|       |     | Direct O & M Accts 901 - 935                |                            | 22,667,120    | 0          | 15,453,013 7,214,107    |
|       |     | Direct O & M Accts 901 - 905 Utility 9 Only |                            | 1,474,040     | 0          | 1,474,040 0             |
|       |     | Total                                       |                            | 38,722,723    | 0          | 26,997,474 11,725,249   |
|       |     | Percentage                                  |                            | 100.000%      | 0.000%     | 69.720% 30.280%         |
|       |     | Direct Labor Accts 500 - 894                |                            | 12,190,458    | 0          | 8,793,619 3,396,839     |
|       |     | Direct Labor Accts 901 - 935                |                            | 4,332,630     | 0          | 2,024,559 2,308,071     |
|       |     | Direct Labor Accts 901 - 905 Utility 9 Only |                            | 1,570,100     | 0          | 1,570,100 0             |
|       |     | Total                                       |                            | 18,093,188    | 0          | 12,388,278 5,704,910    |
|       |     | Percentage                                  |                            | 100.000%      | 0.000%     | 68.469% 31.531%         |
|       |     | Number of Customers at Percentage           |                            | 377,568       | 0          | 270,130 107,438         |
|       |     |   |                            | 100.000%      | 0.000%     | 71.545% 28.455%         |
|       |     | Net Direct Plant Percentage                 |                            | 1,102,026,774 | 0          | 731,821,367 370,205,407 |
|       |     |   |                            | 100.000%      | 0.000%     | 66.407% 33.593%         |
|       |     | Total Percentages                           |                            | 400.000%      | 0.000%     | 276.141% 123.859%       |
|       |     | Average (GD AA)                             |                            | 100.000%      | 0.000%     | 69.035% 30.965%         |

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| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>ELECTRIC ALLOCATION PERCENTAGES</b>     | <b>E-ALL-12E</b> |
| For Twelve Months Ended September 30, 2023 |                  |
| Ending Balance Basis                       |                  |

AVISTA UTILITIES

| Basis | Ref   | Description                     | Based on Data from:        | System        | Washington    | Idaho       | Oregon Gas |
|-------|-------|---------------------------------|----------------------------|---------------|---------------|-------------|------------|
|       | Input | Elec/Gas North 4-Factor         | 01-01-2022 thru 12-31-2022 | Total         | Electric      | Gas North   | Oregon Gas |
|       |       | Direct O & M Accts 500 - 894    |                            | 98,526,243    | 88,025,167    | 10,501,076  | 0          |
|       |       | Direct O & M Accts 901 - 935    |                            | 64,314,645    | 48,332,811    | 15,981,834  | 0          |
|       |       | Adjustments                     |                            | 0             | 0             | 0           | 0          |
|       |       | Total                           |                            | 162,840,888   | 136,357,978   | 26,482,910  | 0          |
|       |       | Percentage                      |                            | 100.000%      | 83.737%       | 16.263%     | 0.000%     |
|       |       | Direct Labor Accts 500 - 894    |                            | 65,350,087    | 53,395,893    | 11,954,194  | 0          |
|       |       | Direct Labor Accts 901 - 935    |                            | 25,394,208    | 21,720,191    | 3,674,017   | 0          |
|       |       | Total                           |                            | 90,744,295    | 75,116,084    | 15,628,211  | 0          |
|       |       | Percentage                      |                            | 100.000%      | 82.778%       | 17.222%     | 0.000%     |
|       |       | Number of Customers at          |                            | 680,928       | 410,798       | 270,130     | 0          |
|       |       | Percentage                      |                            | 100.000%      | 60.329%       | 39.671%     | 0.000%     |
|       |       | Net Direct Plant                |                            | 4,005,453,112 | 3,273,631,745 | 731,821,367 | 0          |
|       |       | Percentage                      |                            | 100.000%      | 81.729%       | 18.271%     | 0.000%     |
| 9     |       | Total Percentages               |                            | 400.000%      | 308.573%      | 91.427%     | 0.000%     |
|       |       | Average (CD AN/ID/WA)           |                            | 100.000%      | 77.144%       | 22.856%     | 0.000%     |
| 10    | E-PLT | Net Electric Distribution Plant | 9-01-2023 thru 09-30-2023  | 1,583,726,751 | 1,089,514,083 | 494,212,668 |            |
|       |       | Percent                         |                            | 100.000%      | 68.794%       | 31.206%     |            |
| 11    |       | Book Depreciation               | 10-01-2022 thru 09-30-2023 | 150,653,500   | 100,129,824   | 50,523,676  |            |
|       |       | Percent                         |                            | 100.000%      | 66.464%       | 33.536%     |            |

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended September 30, 2023  
 Ending Balance Basis

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

AVISTA UTILITIES

| Basis | Ref   | Description                                  | Based on Data from:        | System                    | Washington               | Idaho                    |
|-------|-------|--|----------------------------|---------------------------|--------------------------|--------------------------|
| 12    |       | Net Electric Plant (before ADFIT)<br>Percent | 9-01-2023 thru 09-30-2023  | 3,663,502,646<br>100.000% | 2,440,278,368<br>66.611% | 1,223,224,278<br>33.389% |
| 13    | E-PLT | Net Electric General Plant<br>Percent        | 9-01-2023 thru 09-30-2023  | 294,155,046<br>100.000%   | 199,227,992<br>67.729%   | 94,927,054<br>32.271%    |
| 14    |       | Net Allocated Schedule M's<br>Percent        | 10-01-2022 thru 09-30-2023 | -146,267,112<br>100.000%  | -98,400,956<br>67.275%   | -47,866,156<br>32.725%   |
| 99    | Input | Not Allocated                                |                            | 0.000%                    | 0.000%                   | 0.000%                   |

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

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

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

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

| Ref/Basis | Account | Description                          | Direct      | Allocated   | Total         | Direct      | Allocated   | Total       | Direct      | Allocated  | Total       |
|-----------|---------|--------------------------------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|------------|-------------|
|           |         | REVENUE                              |             |             |               |             |             |             |             |            |             |
|           |         | SALES OF ELECTRICITY:                |             |             |               |             |             |             |             |            |             |
| 99        | 440000  | Residential                          | 424,010,741 | 0           | 424,010,741   | 289,526,732 | 0           | 289,526,732 | 134,484,009 | 0          | 134,484,009 |
| 99        | 442200  | Commercial - Firm & Int.             | 340,433,507 | 0           | 340,433,507   | 248,879,166 | 0           | 248,879,166 | 91,554,341  | 0          | 91,554,341  |
| 1         | 442300  | Industrial                           | 118,737,185 | 0           | 118,737,185   | 64,847,340  | 0           | 64,847,340  | 53,889,845  | 0          | 53,889,845  |
| 99        | 444000  | Public Street & Highway Lighting     | 7,836,577   | 0           | 7,836,577     | 5,042,100   | 0           | 5,042,100   | 2,794,477   | 0          | 2,794,477   |
| 99        | 448000  | Interdepartmental Revenue            | 1,596,957   | 0           | 1,596,957     | 1,346,482   | 0           | 1,346,482   | 250,475     | 0          | 250,475     |
| 99        | 499XXX  | Unbilled Revenue                     | (7,088,289) | 0           | (7,088,289)   | (4,754,992) | 0           | (4,754,992) | (2,333,297) | 0          | (2,333,297) |
|           |         | TOTAL SALES TO ULTIMATE CUSTOMERS    | 885,526,678 | 0           | 885,526,678   | 604,886,828 | 0           | 604,886,828 | 280,639,850 | 0          | 280,639,850 |
| 1         | 447XXX  | Sales for Resale                     | 0           | 252,827,032 | 252,827,032   | 0           | 162,820,609 | 162,820,609 | 0           | 90,006,423 | 90,006,423  |
|           |         | TOTAL SALES OF ELECTRICITY           | 885,526,678 | 252,827,032 | 1,138,353,710 | 604,886,828 | 162,820,609 | 767,707,437 | 280,639,850 | 90,006,423 | 370,646,273 |
|           |         | OTHER OPERATING REVENUE:             |             |             |               |             |             |             |             |            |             |
| 99        | 449100  | Provision for Rate Refund            | (63,000)    | 0           | (63,000)      | (63,000)    | 0           | (63,000)    | 0           | 0          | 0           |
| 2         | 449110  | Provision for Rate Refund-Tax Reform | 0           | 0           | 0             | 0           | 0           | 0           | 0           | 0          | 0           |
| 99        | 451000  | Miscellaneous Service Revenue        | 130,536     | 0           | 130,536       | 44,070      | 0           | 44,070      | 86,466      | 0          | 86,466      |
| 1         | 453000  | Sales of Water & Water Power         | 0           | 638,582     | 638,582       | 0           | 411,247     | 411,247     | 0           | 227,335    | 227,335     |
| 1         | 454000  | Rent from Electric Property          | 4,392,700   | 206,989     | 4,599,689     | 2,527,714   | 133,301     | 2,661,015   | 1,864,986   | 73,688     | 1,938,674   |
| 1         | 454100  | Rent from Trnsmission Joint Use      | 27,952      | 0           | 27,952        | 11,456      | 0           | 11,456      | 16,496      | 0          | 16,496      |
| 1         | 456XXX  | Other Electric Revenues              | (2,710,577) | 25,508,584  | 22,798,007    | (1,781,391) | 16,427,528  | 14,646,137  | (929,186)   | 9,081,056  | 8,151,870   |
|           |         | TOTAL OTHER OPERATING REVENUE        | 1,777,611   | 26,354,155  | 28,131,766    | 738,849     | 16,972,076  | 17,710,925  | 1,038,762   | 9,382,079  | 10,420,841  |
|           |         | TOTAL ELECTRIC REVENUE               | 887,304,289 | 279,181,187 | 1,166,485,476 | 605,625,677 | 179,792,685 | 785,418,362 | 281,678,612 | 99,388,502 | 381,067,114 |

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| RESULTS OF OPERATIONS                      |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>        |  | <b>E-OPS-12E</b> |
| For Twelve Months Ended September 30, 2023 |  |                  |
| Ending Balance Basis                       |  |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                    | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-----------|---------|--|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
|           |         |  | Direct             | Allocated   | Total       | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
|           |         | EXPENSE  |                    |             |             |                        |            |            |                   |            |            |
|           |         | STEAM POWER GENERATION EXPENSE:                |                    |             |             |                        |            |            |                   |            |            |
|           |         | OPERATION                                      |                    |             |             |                        |            |            |                   |            |            |
| 1         | 500000  | Supervision & Engineering                      | 0                  | 158,947     | 158,947     | 0                      | 102,362    | 102,362    | 0                 | 56,585     | 56,585     |
| 1         | 501XXX  | Fuel   | 0                  | 45,278,060  | 45,278,060  | 0                      | 29,159,071 | 29,159,071 | 0                 | 16,118,989 | 16,118,989 |
| 1         | 502000  | Steam Expense                                  | 0                  | 4,187,753   | 4,187,753   | 0                      | 2,696,913  | 2,696,913  | 0                 | 1,490,840  | 1,490,840  |
| 1         | 505000  | Electric Expense                               | 0                  | 720,415     | 720,415     | 0                      | 463,947    | 463,947    | 0                 | 256,468    | 256,468    |
| 1         | 506XXX  | Miscellaneous Steam Power Generation Op Exp    | 0                  | 6,103,417   | 6,103,417   | 0                      | 3,930,601  | 3,930,601  | 0                 | 2,172,816  | 2,172,816  |
| 1         | 507000  | Rent   | 0                  | 0           | 0           | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1         | 509100  | CCA Emission Expense                           | 462,396            | 0           | 462,396     | 0                      | 0          | 0          | 462,396           | 0          | 462,396    |
|           |         | MAINTENANCE                                    |                    |             |             |                        |            |            |                   |            |            |
| 1         | 510000  | Supervision & Engineering                      | 0                  | 478,324     | 478,324     | 0                      | 308,041    | 308,041    | 0                 | 170,283    | 170,283    |
| 1         | 511000  | Structures                                     | 0                  | 851,880     | 851,880     | 0                      | 548,611    | 548,611    | 0                 | 303,269    | 303,269    |
| 1         | 512000  | Boiler Plant                                   | 0                  | 7,119,539   | 7,119,539   | 0                      | 4,584,983  | 4,584,983  | 0                 | 2,534,556  | 2,534,556  |
| 1         | 513000  | Electric Plant                                 | 0                  | 831,383     | 831,383     | 0                      | 535,411    | 535,411    | 0                 | 295,972    | 295,972    |
| 1         | 514XXX  | Miscellaneous Steam Power Generation Maint Exp | 0                  | 1,134,481   | 1,134,481   | 0                      | 730,606    | 730,606    | 0                 | 403,875    | 403,875    |
|           |         | TOTAL STEAM POWER GENERATION EXP               | 462,396            | 66,864,199  | 67,326,595  | 0                      | 43,060,546 | 43,060,546 | 462,396           | 23,803,653 | 24,266,049 |
|           |         | HYDRAULIC POWER GENERATION EXP:                |                    |             |             |                        |            |            |                   |            |            |
|           |         | OPERATION                                      |                    |             |             |                        |            |            |                   |            |            |
| 1         | 535000  | Supervision & Engineering                      | 0                  | 2,896,034   | 2,896,034   | 0                      | 1,865,046  | 1,865,046  | 0                 | 1,030,988  | 1,030,988  |
| 1         | 536000  | Water for Power                                | 0                  | 1,437,057   | 1,437,057   | 0                      | 925,465    | 925,465    | 0                 | 511,592    | 511,592    |
| 1         | 537000  | Hydraulic Expense                              | 5,878,083          | 3,599,431   | 9,477,514   | 3,857,786              | 2,318,034  | 6,175,820  | 2,020,297         | 1,281,397  | 3,301,694  |
| 1         | 538000  | Electric Expense                               | 0                  | 6,945,694   | 6,945,694   | 0                      | 4,473,027  | 4,473,027  | 0                 | 2,472,667  | 2,472,667  |
| 1         | 539000  | Miscellaneous Hydraulic Power Generation Exp   | 0                  | 1,566,516   | 1,566,516   | 0                      | 1,008,836  | 1,008,836  | 0                 | 557,680    | 557,680    |
| 1         | 540000  | Rent   | 0                  | 1,685,927   | 1,685,927   | 0                      | 1,085,737  | 1,085,737  | 0                 | 600,190    | 600,190    |
| 1         | 540100  | MT Trust Funds Land Settlement Rents           | 5,823,000          | 0           | 5,823,000   | 3,765,708              | 0          | 3,765,708  | 2,057,292         | 0          | 2,057,292  |
|           |         | MAINTENANCE                                    |                    |             |             |                        |            |            |                   |            |            |
| 1         | 541000  | Supervision & Engineering                      | 0                  | 681,902     | 681,902     | 0                      | 439,145    | 439,145    | 0                 | 242,757    | 242,757    |
| 1         | 542000  | Structures                                     | 0                  | 854,216     | 854,216     | 0                      | 550,115    | 550,115    | 0                 | 304,101    | 304,101    |
| 1         | 543000  | Reservoirs, Dams, & Waterways                  | 0                  | 836,621     | 836,621     | 0                      | 538,784    | 538,784    | 0                 | 297,837    | 297,837    |
| 1         | 544000  | Electric Plant                                 | 0                  | 3,123,320   | 3,123,320   | 0                      | 2,011,418  | 2,011,418  | 0                 | 1,111,902  | 1,111,902  |
| 1         | 545000  | Miscellaneous Hydraulic Plant                  | 0                  | 732,236     | 732,236     | 0                      | 471,560    | 471,560    | 0                 | 260,676    | 260,676    |
|           |         | TOTAL HYDRO POWER GENERATION EXP               | 11,701,083         | 24,358,954  | 36,060,037  | 7,623,494              | 15,687,167 | 23,310,661 | 4,077,589         | 8,671,787  | 12,749,376 |
|           |         | OTHER POWER GENERATION EXPENSE:                |                    |             |             |                        |            |            |                   |            |            |
|           |         | OPERATION                                      |                    |             |             |                        |            |            |                   |            |            |
| 1         | 546000  | Supervision & Engineering                      | 0                  | 858,121     | 858,121     | 0                      | 552,630    | 552,630    | 0                 | 305,491    | 305,491    |
| 1         | 547XXX  | Fuel   | 0                  | 143,977,984 | 143,977,984 | 0                      | 92,721,822 | 92,721,822 | 0                 | 51,256,162 | 51,256,162 |
| 1         | 548000  | Generation Expense                             | 0                  | 3,485,593   | 3,485,593   | 0                      | 2,244,722  | 2,244,722  | 0                 | 1,240,871  | 1,240,871  |
| 1         | 549XXX  | Miscellaneous Other Power Generation Op Exp    | 0                  | 736,174     | 736,174     | 0                      | 474,096    | 474,096    | 0                 | 262,078    | 262,078    |
| 1         | 550000  | Rent   | 0                  | 103,104     | 103,104     | 0                      | 66,399     | 66,399     | 0                 | 36,705     | 36,705     |
|           |         | MAINTENANCE                                    |                    |             |             |                        |            |            |                   |            |            |
| 1         | 551000  | Supervision & Engineering                      | 0                  | 764,334     | 764,334     | 0                      | 492,231    | 492,231    | 0                 | 272,103    | 272,103    |
| 1         | 552000  | Structures                                     | 0                  | 152,065     | 152,065     | 0                      | 97,930     | 97,930     | 0                 | 54,135     | 54,135     |
| 1         | 553000  | Generating & Electric Equipment                | 0                  | 2,445,062   | 2,445,062   | 0                      | 1,574,620  | 1,574,620  | 0                 | 870,442    | 870,442    |
| 1         | 554XXX  | Miscellaneous Other Power Generation Maint Exp | 0                  | 563,132     | 563,132     | 0                      | 362,657    | 362,657    | 0                 | 200,475    | 200,475    |
|           |         | TOTAL OTHER POWER GENERATION EXP               | 0                  | 153,085,569 | 153,085,569 | 0                      | 98,587,107 | 98,587,107 | 0                 | 54,498,462 | 54,498,462 |



**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

|                                  |         |                                       | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |             |             |
|----------------------------------|---------|---------------------------------------|--------------------|-------------|-------------|------------------------|-------------|--------------|-------------------|-------------|-------------|
| Ref/Basis                        | Account | Description                           | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total        | Direct            | Allocated   | Total       |
| OTHER POWER SUPPLY EXPENSE:      |         |                                       |                    |             |             |                        |             |              |                   |             |             |
| E-555                            | 555XXX  | Purchased Power                       | 10,110,170         | 225,109,032 | 235,219,202 | 0                      | 144,970,217 | 144,970,217  | 10,110,170        | 80,138,815  | 90,248,985  |
| 1                                | 556000  | System Control & Load Dispatching     | 0                  | 744,140     | 744,140     | 0                      | 479,226     | 479,226      | 0                 | 264,914     | 264,914     |
| E-557                            | 557XXX  | Other Expense                         | (45,143,471)       | 40,318,920  | (4,824,551) | (37,478,211)           | 25,965,383  | (11,512,828) | (7,665,260)       | 14,353,537  | 6,688,277   |
| TOTAL OTHER POWER SUPPLY EXPENSE |         |                                       | (35,033,301)       | 266,172,092 | 231,138,791 | (37,478,211)           | 171,414,826 | 133,936,615  | 2,444,910         | 94,757,266  | 97,202,176  |
| TOTAL PRODUCTION OPERATING EXP   |         |                                       | (22,869,822)       | 510,480,814 | 487,610,992 | (29,854,717)           | 328,749,646 | 298,894,929  | 6,984,895         | 181,731,168 | 188,716,063 |
| TRANSMISSION OPERATING EXPENSE:  |         |                                       |                    |             |             |                        |             |              |                   |             |             |
| OPERATION                        |         |                                       |                    |             |             |                        |             |              |                   |             |             |
| 1                                | 560000  | Supervision & Engineering             | 0                  | 2,042,803   | 2,042,803   | 0                      | 1,315,565   | 1,315,565    | 0                 | 727,238     | 727,238     |
| 1                                | 561000  | Load Dispatching                      | 0                  | 3,020,627   | 3,020,627   | 0                      | 1,945,284   | 1,945,284    | 0                 | 1,075,343   | 1,075,343   |
| 1                                | 562000  | Station Expense                       | 0                  | 421,811     | 421,811     | 0                      | 271,646     | 271,646      | 0                 | 150,165     | 150,165     |
| 1                                | 562100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1                                | 563000  | Overhead Line Expense                 | 0                  | 398,761     | 398,761     | 0                      | 256,802     | 256,802      | 0                 | 141,959     | 141,959     |
| 1                                | 565XXX  | Transmission of Electricity by Others | 0                  | 19,932,279  | 19,932,279  | 0                      | 12,836,388  | 12,836,388   | 0                 | 7,095,891   | 7,095,891   |
| 1                                | 566000  | Miscellaneous Transmission Expense    | 0                  | 4,107,755   | 4,107,755   | 0                      | 2,645,394   | 2,645,394    | 0                 | 1,462,361   | 1,462,361   |
| 1                                | 567000  | Rent                                  | 0                  | 92,371      | 92,371      | 0                      | 59,487      | 59,487       | 0                 | 32,884      | 32,884      |
| MAINTENANCE                      |         |                                       |                    |             |             |                        |             |              |                   |             |             |
| 1                                | 568000  | Supervision & Engineering             | 1,461              | 389,359     | 390,820     | 0                      | 250,747     | 250,747      | 1,461             | 138,612     | 140,073     |
| 1                                | 569000  | Structures                            | 22,719             | 582,523     | 605,242     | (5,812)                | 375,145     | 369,333      | 28,531            | 207,378     | 235,909     |
| 1                                | 570000  | Station Equipment                     | 0                  | 1,152,345   | 1,152,345   | 0                      | 742,110     | 742,110      | 0                 | 410,235     | 410,235     |
| 1                                | 570100  | Energy Storage Equipment              | 0                  | 0           | 0           | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 1                                | 571000  | Overhead Lines                        | 20,856             | 2,318,359   | 2,339,215   | 4,829                  | 1,493,023   | 1,497,852    | 16,027            | 825,336     | 841,363     |
| 1                                | 572000  | Underground Lines                     | 0                  | 966         | 966         | 0                      | 622         | 622          | 0                 | 344         | 344         |
| 1                                | 573000  | Service Miscellaneous                 | 4,741              | 64,030      | 68,771      | 4,798                  | 41,235      | 46,033       | (57)              | 22,795      | 22,738      |
| TOTAL TRANSMISSION OPERATING EXP |         |                                       | 49,777             | 34,523,989  | 34,573,766  | 3,815                  | 22,233,448  | 22,237,263   | 45,962            | 12,290,541  | 12,336,503  |

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

| Ref/Basis | Account      | Description  | ***** SYSTEM ***** |             |              | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |             |             |
|-----------|--------------|--|--------------------|-------------|--------------|------------------------|-------------|--------------|-------------------|-------------|-------------|
|           |              |  | Direct             | Allocated   | Total        | Direct                 | Allocated   | Total        | Direct            | Allocated   | Total       |
| E-DEPX    |              | Depreciation Expense-Production                    | 15,734,336         | 31,763,343  | 47,497,679   | 11,373,063             | 20,455,593  | 31,828,656   | 4,361,273         | 11,307,750  | 15,669,023  |
| E-DEPX    |              | Depreciation Expense-Transmission                  | 797,970            | 19,913,407  | 20,711,377   | 521,534                | 12,824,234  | 13,345,768   | 276,436           | 7,089,173   | 7,365,609   |
| E-AMTX    |              | Amortization Expense-Franchises/Misc Intangibles   | 0                  | 1,180,246   | 1,180,246    | 0                      | 760,079     | 760,079      | 0                 | 420,167     | 420,167     |
| 99        | 403027       | Colstrip Plant Adjustment-Depreciation             | (2,776,051)        | 0           | (2,776,051)  | (2,038,974)            | 0           | (2,038,974)  | (737,077)         | 0           | (737,077)   |
| 99        | 406100       | Amort of Acq Adj--Colstrip Common AFUDC            | 0                  | 0           | 0            | 0                      | 0           | 0            | 0                 | 0           | 0           |
| 99        | 407303       | Deferral of Revenue for EIM Benefits in Power Supp | 181,722            | 0           | 181,722      | 181,722                | 0           | 181,722      | 0                 | 0           | 0           |
| 1         | 407324       | Amortization of CDA CDR Fund                       | 0                  | 200,000     | 200,000      | 0                      | 128,800     | 128,800      | 0                 | 71,200      | 71,200      |
| 99        | 407327       | Colstrip Reg. Asset Amortization                   | 2,012,720          | 0           | 2,012,720    | 1,052,036              | 0           | 1,052,036    | 960,684           | 0           | 960,684     |
| 1         | 407333       | Amortization of CDA Settlement Costs               | 0                  | 32,719      | 32,719       | 0                      | 21,071      | 21,071       | 0                 | 11,648      | 11,648      |
| 99        | 407334       | Amortization of EIM Deferral                       | 29,130             | 0           | 29,130       | 0                      | 0           | 0            | 29,130            | 0           | 29,130      |
| 99        | 407360       | Amortization of CS2 & COLSTRIP O&M                 | 979,590            | 0           | 979,590      | 0                      | 0           | 0            | 979,590           | 0           | 979,590     |
| 1         | 407382       | Amortization of CDA Settlement - Allocated         | 0                  | 884,085     | 884,085      | 0                      | 569,351     | 569,351      | 0                 | 314,734     | 314,734     |
| 99        | 407395       | Optional Renewable Power Revenue Offset            | 367,078            | 0           | 367,078      | 289,171                | 0           | 289,171      | 77,907            | 0           | 77,907      |
| 99        | 407405       | Amortization of Boulder Park Write Off - Idaho     | (112,280)          | 0           | (112,280)    | 0                      | 0           | 0            | (112,280)         | 0           | (112,280)   |
| 99        | 407427       | Colstrip Regulatory Deferral                       | (2,897,378)        | 0           | (2,897,378)  | (1,474,013)            | 0           | (1,474,013)  | (1,423,365)       | 0           | (1,423,365) |
| 99        | 407434       | EIM Deferred O&M                                   | (678,460)          | 0           | (678,460)    | 0                      | 0           | 0            | (678,460)         | 0           | (678,460)   |
| 99        | 407450/40749 | Amortization of BPA Residential Exchange Credit    | (16,389,641)       | 0           | (16,389,641) | (11,135,270)           | 0           | (11,135,270) | (5,254,371)       | 0           | (5,254,371) |
| 99        | 407451       | Deferral CEIP                                      | (720,332)          | 0           | (720,332)    | (720,332)              | 0           | (720,332)    | 0                 | 0           | 0           |
| 99        | 407460       | Amortization of Deferred CS2 & COLSTRIP O&M        | (928,019)          | 0           | (928,019)    | 0                      | 0           | 0            | (928,019)         | 0           | (928,019)   |
| 99        | 407494       | Amortization of Schedule 98 REC Rev                | 110,558            | 0           | 110,558      | 110,558                | 0           | 110,558      | 0                 | 0           | 0           |
| 1         | 407495       | Optional Renew Solar Project Offset                | 0                  | (8,415)     | (8,415)      | 0                      | (5,419)     | (5,419)      | 0                 | (2,996)     | (2,996)     |
| E-OTX     |              | Taxes Other Than FIT--Prod & Trans                 | 0                  | 17,776,652  | 17,776,652   | 0                      | 11,448,163  | 11,448,163   | 0                 | 6,328,489   | 6,328,489   |
|           |              | TOTAL P/T DEPR/AMRT/NON-FIT TAXES                  | (4,289,057)        | 71,742,037  | 67,452,980   | (1,840,505)            | 46,201,872  | 44,361,367   | (2,448,552)       | 25,540,165  | 23,091,613  |
|           |              | TOTAL PRODUCTION & TRANSMISSION EXPENSES           | (27,109,102)       | 616,746,840 | 589,637,738  | (31,691,407)           | 397,184,966 | 365,493,559  | 4,582,305         | 219,561,874 | 224,144,179 |

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| RESULTS OF OPERATIONS                      |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>        |  | <b>E-OPS-12E</b> |
| For Twelve Months Ended September 30, 2023 |  |                  |
| Ending Balance Basis                       |  |                  |

AVISTA UTILITIES

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

| Ref/Basis | Account | Description                                      | Direct      | Allocated  | Total       | Direct      | Allocated | Total       | Direct     | Allocated | Total      |
|-----------|---------|--|-------------|------------|-------------|-------------|-----------|-------------|------------|-----------|------------|
|           |         | DISTRIBUTION EXPENSES:                           |             |            |             |             |           |             |            |           |            |
|           |         | OPERATION:                                       |             |            |             |             |           |             |            |           |            |
| 3         | 580000  | Supervision & Engineering                        | 1,405,387   | 2,896,209  | 4,301,596   | 1,018,097   | 1,924,936 | 2,943,033   | 387,290    | 971,273   | 1,358,563  |
| 3         | 582000  | Station Expense                                  | 833,996     | 108,734    | 942,730     | 552,462     | 72,269    | 624,731     | 281,534    | 36,465    | 317,999    |
| 3         | 583000  | Overhead Line Expense                            | 1,827,161   | 1,228,167  | 3,055,328   | 1,179,862   | 816,289   | 1,996,151   | 647,299    | 411,878   | 1,059,177  |
| 3         | 584000  | Underground Line Expense                         | 1,722,289   | 0          | 1,722,289   | 1,019,077   | 0         | 1,019,077   | 703,212    | 0         | 703,212    |
| 3         | 584100  | Energy Storage Equipment                         | 0           | 0          | 0           | 0           | 0         | 0           | 0          | 0         | 0          |
| 3         | 585000  | Street Light & Signal System Operation Expense   | 1,554       | 0          | 1,554       | 1,278       | 0         | 1,278       | 276        | 0         | 276        |
| 3         | 586000  | Meter Expense                                    | 2,171,938   | 29,909     | 2,201,847   | 1,856,883   | 19,879    | 1,876,762   | 315,055    | 10,030    | 325,085    |
| 3         | 587000  | Customer Installations Expense                   | 767,333     | 53,825     | 821,158     | 483,671     | 35,774    | 519,445     | 283,662    | 18,051    | 301,713    |
| 3         | 588000  | Miscellaneous Distribution Expense               | 5,459,533   | 4,115,393  | 9,574,926   | 4,137,421   | 2,735,255 | 6,872,676   | 1,322,112  | 1,380,138 | 2,702,250  |
| 3         | 589000  | Rent   | 0           | 124,874    | 124,874     | 0           | 82,996    | 82,996      | 0          | 41,878    | 41,878     |
|           |         | MAINTENANCE:                                     |             |            |             |             |           |             |            |           |            |
| 3         | 590000  | Supervision & Engineering                        | 338,133     | 1,160,007  | 1,498,140   | 235,114     | 770,987   | 1,006,101   | 103,019    | 389,020   | 492,039    |
| 3         | 591000  | Structures                                       | 415,596     | 16,742     | 432,338     | 238,111     | 11,127    | 249,238     | 177,485    | 5,615     | 183,100    |
| 3         | 592000  | Station Equipment                                | 752,424     | 65,306     | 817,730     | 460,464     | 43,405    | 503,869     | 291,960    | 21,901    | 313,861    |
| 3         | 592200  | Energy Storage Equipment                         | 0           | 0          | 0           | 0           | 0         | 0           | 0          | 0         | 0          |
| 3         | 593000  | Overhead Lines                                   | 26,700,715  | 1,911      | 26,702,626  | 16,796,771  | 1,270     | 16,798,041  | 9,903,944  | 641       | 9,904,585  |
| 3         | 594000  | Underground Lines                                | 829,795     | 0          | 829,795     | 609,015     | 0         | 609,015     | 220,780    | 0         | 220,780    |
| 3         | 595000  | Line Transformers                                | 469,579     | 0          | 469,579     | 375,612     | 0         | 375,612     | 93,967     | 0         | 93,967     |
| 3         | 596000  | Street Light & Signal System Maintenance Exp     | 100,863     | 0          | 100,863     | 88,686      | 0         | 88,686      | 12,177     | 0         | 12,177     |
| 3         | 597000  | Meters   | 41,883      | 0          | 41,883      | 33,722      | 0         | 33,722      | 8,161      | 0         | 8,161      |
| 3         | 598000  | Miscellaneous Distribution Expense               | 377,130     | 829,273    | 1,206,403   | 300,993     | 551,168   | 852,161     | 76,137     | 278,105   | 354,242    |
|           |         | TOTAL DISTRIBUTION OPERATING EXP                 | 44,215,309  | 10,630,350 | 54,845,659  | 29,387,239  | 7,065,355 | 36,452,594  | 14,828,070 | 3,564,995 | 18,393,065 |
| E-DEPX    |         | Depreciation Expense-Distribution                | 59,433,062  | 85,904     | 59,518,966  | 39,123,649  | 57,095    | 39,180,744  | 20,309,413 | 28,809    | 20,338,222 |
| E-AMTX    |         | Amortization Expense-Franchises/Misc Intangibles | 115,322     | 0          | 115,322     | 115,322     | 0         | 115,322     | 0          | 0         | 0          |
| E-OTX     |         | Taxes Other Than FIT--Distribution               | 55,499,313  | 0          | 55,499,313  | 50,477,593  | 0         | 50,477,593  | 5,021,720  | 0         | 5,021,720  |
|           |         | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES              | 115,047,697 | 85,904     | 115,133,601 | 89,716,564  | 57,095    | 89,773,659  | 25,331,133 | 28,809    | 25,359,942 |
|           |         | TOTAL DISTRIBUTION EXPENSES                      | 159,263,006 | 10,716,254 | 169,979,260 | 119,103,803 | 7,122,450 | 126,226,253 | 40,159,203 | 3,593,804 | 43,753,007 |

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| RESULTS OF OPERATIONS                      |  | Report ID:       |
| <b>ELECTRIC OPERATING STATEMENT</b>        |  | <b>E-OPS-12E</b> |
| For Twelve Months Ended September 30, 2023 |  |                  |
| Ending Balance Basis                       |  |                  |

AVISTA UTILITIES

|   |         |  | ***** SYSTEM ***** |                    |                    | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                   |                   |
|---|---------|--|--------------------|--------------------|--------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ref/Basis                                     | Account | Description                            | Direct             | Allocated          | Total              | Direct                 | Allocated         | Total             | Direct            | Allocated         | Total             |
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |  |                    |                    |                    |                        |                   |                   |                   |                   |                   |
| 2   | 901000  | Supervision                            | 0                  | 134,144            | 134,144            | 0                      | 87,258            | 87,258            | 0                 | 46,886            | 46,886            |
| 2   | 902000  | Meter Reading Expenses                 | 574,054            | 129,586            | 703,640            | 400,774                | 84,293            | 485,067           | 173,280           | 45,293            | 218,573           |
| 2   | 903XXX  | Customer Records & Collection Expenses | 974,819            | 7,474,706          | 8,449,525          | 490,739                | 4,862,147         | 5,352,886         | 484,080           | 2,612,559         | 3,096,639         |
| 2   | 904000  | Uncollectible Accounts                 | 737,772            | 0                  | 737,772            | 305,435                | 0                 | 305,435           | 432,337           | 0                 | 432,337           |
| 2   | 905000  | Misc Customer Accounts                 | 0                  | 395,849            | 395,849            | 0                      | 257,492           | 257,492           | 0                 | 138,357           | 138,357           |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |  | <b>2,286,645</b>   | <b>8,134,285</b>   | <b>10,420,930</b>  | <b>1,196,948</b>       | <b>5,291,190</b>  | <b>6,488,138</b>  | <b>1,089,697</b>  | <b>2,843,095</b>  | <b>3,932,792</b>  |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |  |                    |                    |                    |                        |                   |                   |                   |                   |                   |
| E-908   | 908XXX  | Customer Assistance Expenses           | 31,198,230         | 264,694            | 31,462,924         | 23,749,174             | 172,178           | 23,921,352        | 7,449,056         | 92,516            | 7,541,572         |
| 2   | 909000  | Advertising                            | 115,101            | 773,152            | 888,253            | 96,190                 | 502,920           | 599,110           | 18,911            | 270,232           | 289,143           |
| 2   | 910000  | Misc Customer Service & Info Exp       | 0                  | 239,605            | 239,605            | 0                      | 155,858           | 155,858           | 0                 | 83,747            | 83,747            |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |  | <b>31,313,331</b>  | <b>1,277,451</b>   | <b>32,590,782</b>  | <b>23,845,364</b>      | <b>830,956</b>    | <b>24,676,320</b> | <b>7,467,967</b>  | <b>446,495</b>    | <b>7,914,462</b>  |
| <b>SALES EXPENSES:</b>                        |         |  |                    |                    |                    |                        |                   |                   |                   |                   |                   |
| 2   | 912000  | Demonstrating & Selling Expenses       | 80,817             | 0                  | 80,817             | 80,817                 | 0                 | 80,817            | 0                 | 0                 | 0                 |
| 2   | 913000  | Advertising                            | 0                  | 0                  | 0                  | 0                      | 0                 | 0                 | 0                 | 0                 | 0                 |
| 2   | 916000  | Miscellaneous Sales Expenses           | 0                  | 0                  | 0                  | 0                      | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>TOTAL SALES EXPENSES</b>                   |         |  | <b>80,817</b>      | <b>0</b>           | <b>80,817</b>      | <b>80,817</b>          | <b>0</b>          | <b>80,817</b>     | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |  |                    |                    |                    |                        |                   |                   |                   |                   |                   |
| 4   | 920000  | Salaries                               | 1,073,961          | 31,845,279         | 32,919,240         | 492,654                | 21,318,185        | 21,810,839        | 581,307           | 10,527,094        | 11,108,401        |
| 4   | 921000  | Office Supplies & Expenses             | 1,235              | 4,033,422          | 4,034,657          | 533                    | 2,700,094         | 2,700,627         | 702               | 1,333,328         | 1,334,030         |
| 4   | 922000  | Admin Exp Transferred--Credit          | 0                  | (108,854)          | (108,854)          | 0                      | (72,870)          | (72,870)          | 0                 | (35,984)          | (35,984)          |
| 4   | 923000  | Outside Services Employed              | 1,395,731          | 13,586,103         | 14,981,834         | 1,360,521              | 9,094,945         | 10,455,466        | 35,210            | 4,491,158         | 4,526,368         |
| 4   | 924000  | Property Insurance Premium             | 0                  | 2,715,409          | 2,715,409          | 0                      | 1,817,776         | 1,817,776         | 0                 | 897,633           | 897,633           |
| 4   | 925XXX  | Injuries and Damages                   | 3,566,085          | 7,427,283          | 10,993,368         | 2,395,881              | 4,972,046         | 7,367,927         | 1,170,204         | 2,455,237         | 3,625,441         |
| 4   | 926XXX  | Employee Pensions and Benefits         | 11,791,681         | 24,346,596         | 36,138,277         | 7,988,317              | 16,298,342        | 24,286,659        | 3,803,364         | 8,048,254         | 11,851,618        |
| 4   | 927000  | Franchise Requirements                 | 1,200              | 0                  | 1,200              | 0                      | 0                 | 0                 | 1,200             | 0                 | 1,200             |
| 1   | 928000  | Regulatory Commission Expenses         | 3,320,372          | 4,574,110          | 7,894,482          | 2,335,673              | 2,945,727         | 5,281,400         | 984,699           | 1,628,383         | 2,613,082         |
| 4   | 930000  | Miscellaneous General Expenses         | 199,772            | 5,129,447          | 5,329,219          | 170,873                | 3,433,806         | 3,604,679         | 28,899            | 1,695,641         | 1,724,540         |
| 4   | 931000  | Rents                                  | 9,555              | 855,195            | 864,750            | 0                      | 572,493           | 572,493           | 9,555             | 282,702           | 292,257           |
| 4   | 935000  | Maintenance of General Plant           | 2,018,968          | 12,371,546         | 14,390,514         | 1,433,617              | 8,281,884         | 9,715,501         | 585,351           | 4,089,662         | 4,675,013         |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |  | <b>23,378,560</b>  | <b>106,775,536</b> | <b>130,154,096</b> | <b>16,178,069</b>      | <b>71,362,428</b> | <b>87,540,497</b> | <b>7,200,491</b>  | <b>35,413,108</b> | <b>42,613,599</b> |

**RESULTS OF OPERATIONS**  
**ELECTRIC OPERATING STATEMENT**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

|           |         |  | ***** SYSTEM ***** |                    |                    | ***** WASHINGTON ***** |                    |                    | ***** IDAHO *****  |                    |                    |
|-----------|---------|--|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Ref/Basis | Account | Description  | Direct             | Allocated          | Total              | Direct                 | Allocated          | Total              | Direct             | Allocated          | Total              |
| E-DEPX    |         | Depreciation Expense-General                       | 3,990,915          | 18,934,565         | 22,925,480         | 3,099,292              | 12,675,366         | 15,774,658         | 891,623            | 6,259,199          | 7,150,822          |
| E-AMTX    |         | Amortization Expense-General Plant - 303000        | 0                  | 298,353            | 298,353            | 0                      | 199,535            | 199,535            | 0                  | 98,818             | 98,818             |
| E-AMTX    |         | Amortization Expense-Miscellaneous IT Intangible   | 3,983,445          | 39,412,380         | 43,395,825         | 3,983,445              | 26,383,830         | 30,367,275         | 0                  | 13,028,550         | 13,028,550         |
| E-AMTX    |         | Amortization Expense-General Plant - 390200, 3962  | 0                  | 422,431            | 422,431            | 0                      | 282,788            | 282,788            | 0                  | 139,643            | 139,643            |
| 99        | 407229  | Idaho Earnings Test Amortization                   | (28,624)           | 0                  | (28,624)           | 0                      | 0                  | 0                  | (28,624)           | 0                  | (28,624)           |
| 99        | 407230  | Tax Reform Amortization                            | (5,538)            | 0                  | (5,538)            | 0                      | 0                  | 0                  | (5,538)            | 0                  | (5,538)            |
| 99        | 407306  | Regulatory Debit - AMI Amortization                | 2,382,651          | 0                  | 2,382,651          | 2,382,651              | 0                  | 2,382,651          | 0                  | 0                  | 0                  |
| 99        | 407307  | Regulatory Debit - Existing Meters Amortization    | 1,529,360          | 0                  | 1,529,360          | 1,529,360              | 0                  | 1,529,360          | 0                  | 0                  | 0                  |
| 99        | 407311  | Regulatory Debit - AFUDC Amortization              | 349,545            | 1,756,144          | 2,105,689          | 289,020                | 1,169,785          | 1,458,805          | 60,525             | 586,359            | 646,884            |
| 99        | 407314  | Regulatory Debit - FISERVE Amortization            | 77,798             | 0                  | 77,798             | 0                      | 0                  | 0                  | 77,798             | 0                  | 77,798             |
| 99        | 407332  | Existing Meters Excess Deprec. Deferral            | 0                  | 0                  | 0                  | 0                      | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407344  | Regulatory Credit - Amort - WF Resiliency          | 4,434,588          | 0                  | 4,434,588          | 4,263,403              | 0                  | 4,263,403          | 171,185            | 0                  | 171,185            |
| 99        | 407347  | Regulatory Credit - Deferral - COVID-19            | (30,505)           | 0                  | (30,505)           | 0                      | 0                  | 0                  | (30,505)           | 0                  | (30,505)           |
| 99        | 407357  | AMORT OF INTERVENOR FUND DEFER                     | 17,229             | 0                  | 17,229             | 17,229                 | 0                  | 17,229             | 0                  | 0                  | 0                  |
| 99        | 407372  | Amortization-Colstrip Community Fund               | 562,500            | 0                  | 562,500            | 562,500                | 0                  | 562,500            | 0                  | 0                  | 0                  |
| 99        | 407419  | Regulatory Credit - Amortization AFUDC Equity Tax  | (201,196)          | 0                  | (201,196)          | (201,196)              | 0                  | (201,196)          | 0                  | 0                  | 0                  |
| 99        | 407436  | Regulatory Credit - AMI                            | 0                  | 0                  | 0                  | 0                      | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407437  | Depreciation Deferral                              | (106,084)          | 0                  | (106,084)          | 0                      | 0                  | 0                  | (106,084)          | 0                  | (106,084)          |
| 99        | 407442  | Regulatory Credit - Wild Fire Resiliency Deprec    | 0                  | 0                  | 0                  | 0                      | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407443  | Regulatory Credit - Reg. Fees Deferral             | (925,196)          | 0                  | (925,196)          | (925,196)              | 0                  | (925,196)          | 0                  | 0                  | 0                  |
| 99        | 407444  | Regulatory Credit - Wild Fire Resiliency           | 0                  | 0                  | 0                  | 0                      | 0                  | 0                  | 0                  | 0                  | 0                  |
| 99        | 407447  | Regulatory Credit - COVID-19 Deferral              | 1,760,582          | 0                  | 1,760,582          | 1,760,582              | 0                  | 1,760,582          | 0                  | 0                  | 0                  |
| 99        | 407452  | Regulatory Credit - Intervenor Funding             | (111,712)          | 0                  | (111,712)          | (111,712)              | 0                  | (111,712)          | 0                  | 0                  | 0                  |
| 99        | 407453  | Regulatory Credit - Wildfire Balancing Account O&M | (12,677,317)       | 0                  | (12,677,317)       | (7,238,856)            | 0                  | (7,238,856)        | (5,438,461)        | 0                  | (5,438,461)        |
| 99        | 407454  | Regulatory Credit - Pension Settlement Deferral    | (8,361,513)        | 0                  | (8,361,513)        | (5,560,490)            | 0                  | (5,560,490)        | (2,801,023)        | 0                  | (2,801,023)        |
| 99        | 407459  | Regulatory Credit - Insurance Balancing            | (154,461)          | 0                  | (154,461)          | (131,511)              | 0                  | (131,511)          | (22,950)           | 0                  | (22,950)           |
| 99        | 407493  | Amortization-Remand Residual Balance               | (95,701)           | 0                  | (95,701)           | (95,701)               | 0                  | (95,701)           | 0                  | 0                  | 0                  |
| E-OTX     |         | Taxes Other Than FIT--A&G                          | 1,114,007          | 5,329,869          | 6,443,876          | 777,649                | 3,567,974          | 4,345,623          | 336,358            | 1,761,895          | 2,098,253          |
|           |         | <b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>       | <b>(2,495,227)</b> | <b>66,153,742</b>  | <b>63,658,515</b>  | <b>4,400,469</b>       | <b>44,279,278</b>  | <b>48,679,747</b>  | <b>(6,895,696)</b> | <b>21,874,464</b>  | <b>14,978,768</b>  |
|           |         | <b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>          | <b>20,883,333</b>  | <b>172,929,278</b> | <b>193,812,611</b> | <b>20,578,538</b>      | <b>115,641,706</b> | <b>136,220,244</b> | <b>304,795</b>     | <b>57,287,572</b>  | <b>57,592,367</b>  |
|           |         | <b>TOTAL EXPENSES BEFORE FIT</b>                   | <b>186,718,030</b> | <b>809,804,108</b> | <b>996,522,138</b> | <b>133,114,063</b>     | <b>526,071,268</b> | <b>659,185,331</b> | <b>53,603,967</b>  | <b>283,732,840</b> | <b>337,336,807</b> |
|           |         | <b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>      |                    |                    | <b>169,963,338</b> |                        |                    | <b>126,233,031</b> |                    |                    | <b>43,730,307</b>  |
| E-FIT     |         | FEDERAL INCOME TAX                                 |                    |                    | (12,593,669)       |                        |                    | (8,155,723)        |                    |                    | (4,437,946)        |
| E-FIT     |         | DEFERRED FEDERAL INCOME TAX                        |                    |                    | (20,531,230)       |                        |                    | (7,322,491)        |                    |                    | (13,208,739)       |
| E-FIT     |         | AMORTIZED ITC                                      |                    |                    | (484,788)          |                        |                    | (312,203)          |                    |                    | (172,585)          |
|           |         | <b>ELECTRIC NET OPERATING INCOME (LOSS)</b>        |                    |                    | <b>203,573,025</b> |                        |                    | <b>142,023,448</b> |                    |                    | <b>61,549,577</b>  |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 64.400% | 35.600% |
| E-ALL | 2  | Number of Customers                   | 100.000% | 65.048% | 34.952% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 66.464% | 33.536% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 66.943% | 33.057% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| <b>RESULTS OF OPERATIONS</b>                | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER REVENUE</b> | <b>E-456-12E</b> |
| For Twelve Months Ended September 30, 2023  |                  |
| Ending Balance Basis                        |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                          | ***** SYSTEM ***** |              |              | ***** WASHINGTON ***** |              |              | ***** IDAHO ***** |              |              |
|-------------------|---------|--------------------------------------|--------------------|--------------|--------------|------------------------|--------------|--------------|-------------------|--------------|--------------|
|                   |         |                                      | Direct             | Allocated    | Total        | Direct                 | Allocated    | Total        | Direct            | Allocated    | Total        |
| 1                 | 456000  | Other Electric Rev-Miscellaneous     | 116,271            | 1,555,135    | 1,671,406    | 87,961                 | 1,001,507    | 1,089,468    | 28,310            | 553,628      | 581,938      |
| 1                 | 456010  | Other Electric Rev-Financial         | 0                  | (59,841,512) | (59,841,512) | 0                      | (38,537,934) | (38,537,934) | 0                 | (21,303,578) | (21,303,578) |
| 1                 | 456015  | Other Electric Rev-CT Fuel Sales     | 0                  | 36,357,216   | 36,357,216   | 0                      | 23,414,047   | 23,414,047   | 0                 | 12,943,169   | 12,943,169   |
| 1                 | 456016  | Other Electric Rev-Resource Opt      | 0                  | 3,846,613    | 3,846,613    | 0                      | 2,477,219    | 2,477,219    | 0                 | 1,369,394    | 1,369,394    |
| 1                 | 456017  | Other Electric Rev-Non Resource      | 0                  | 120,863      | 120,863      | 0                      | 77,836       | 77,836       | 0                 | 43,027       | 43,027       |
| 1                 | 456018  | Other Electric Rev-Extraction        | 0                  | 314,562      | 314,562      | 0                      | 202,578      | 202,578      | 0                 | 111,984      | 111,984      |
| 1                 | 456019  | Other Electric Rev-Specified         | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 456020  | Other Electric Rev-Sale of Excess    | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 456030  | Other Electric Rev-Clearwater        | (165,000)          | 1,650,000    | 1,485,000    | 0                      | 1,062,600    | 1,062,600    | (165,000)         | 587,400      | 422,400      |
| 1                 | 456050  | Other Electric Rev-Attachment Fees   | 466,427            | 0            | 466,427      | 308,731                | 0            | 308,731      | 157,696           | 0            | 157,696      |
| 1                 | 456100  | Transmission Revenue of Others       | 0                  | 29,584,188   | 29,584,188   | 0                      | 19,052,217   | 19,052,217   | 0                 | 10,531,971   | 10,531,971   |
| 1                 | 456120  | Parallel Capacity Support Revenue    | 0                  | 924,000      | 924,000      | 0                      | 595,056      | 595,056      | 0                 | 328,944      | 328,944      |
| 1                 | 456130  | Ancillary Services Revenue           | 0                  | 1,206,798    | 1,206,798    | 0                      | 777,178      | 777,178      | 0                 | 429,620      | 429,620      |
| 1                 | 456150  | Other Electric Rev-CT Fuel Sales     | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 456160  | Other Electric Rev-Res Optim         | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 456311  | Contra Decoupling Deferral           | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 456328  | Residential Decoupling Deferral      | (16,380,386)       | 0            | (16,380,386) | (9,511,140)            | 0            | (9,511,140)  | (6,869,246)       | 0            | (6,869,246)  |
| 1                 | 456329  | Amortization Res Decoupling Deferral | 12,817,206         | 0            | 12,817,206   | 7,426,739              | 0            | 7,426,739    | 5,390,467         | 0            | 5,390,467    |
| 1                 | 456338  | Non-res Decoupling Deferred Rev      | 1,723,271          | 0            | 1,723,271    | 1,935,455              | 0            | 1,935,455    | (212,184)         | 0            | (212,184)    |
| 1                 | 456339  | Amortization Non-res Decoupling      | (1,802,482)        | 0            | (1,802,482)  | (2,157,707)            | 0            | (2,157,707)  | 355,225           | 0            | 355,225      |
| 1                 | 456380  | Other Electric Revenue-Clearwater    | 322,754            | 0            | 322,754      | 0                      | 0            | 0            | 322,754           | 0            | 322,754      |
| 1                 | 456700  | Other Electric Rev-Low Voltage       | 191,360            | 0            | 191,360      | 128,569                | 0            | 128,569      | 62,791            | 0            | 62,791       |
| 1                 | 456705  | Low Voltage B on A                   | 0                  | 1,779,528    | 1,779,528    | 0                      | 1,146,016    | 1,146,016    | 0                 | 633,512      | 633,512      |
| 1                 | 456710  | Other Electric Revenue-Transmission  | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 456711  | Other Electric Rev Bookout Off       | 0                  | (4,250,682)  | (4,250,682)  | 0                      | (2,737,439)  | (2,737,439)  | 0                 | (1,513,243)  | (1,513,243)  |
| 1                 | 456720  | Other Elec Rev-Turbine Gas Bookout   | 0                  | 4,250,682    | 4,250,682    | 0                      | 2,737,439    | 2,737,439    | 0                 | 1,513,243    | 1,513,243    |
| 1                 | 456730  | Other Elec Rev-Intraco Thermal       | 0                  | 8,011,194    | 8,011,194    | 0                      | 5,159,209    | 5,159,209    | 0                 | 2,851,985    | 2,851,985    |
| TOTAL ACCOUNT 456 |         |                                      | (2,710,579)        | 25,508,585   | 22,798,006   | (1,781,392)            | 16,427,529   | 14,646,137   | (929,187)         | 9,081,056    | 8,151,869    |

ALLOCATION RATIOS:

|       |   |                               |          |         |         |
|-------|---|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 64.400% | 35.600% |
|-------|---|-------------------------------|----------|---------|---------|

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                               | Report ID:       |
| <b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b> | <b>E-555-12E</b> |
| For Twelve Months Ended September 30, 2023          |                  |
| Ending Balance Basis                                |                  |

AVISTA UTILITIES

|                   |               |                                      | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |            |            |
|-------------------|---------------|--------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|------------|------------|
| Ref/Basis         | Account       | Description                          | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated  | Total      |
| 1                 | 555000/555100 | Purchased Power                      | 0                  | 195,717,396 | 195,717,396 | 0                      | 126,042,003 | 126,042,003 | 0                 | 69,675,393 | 69,675,393 |
| 1                 | 555030        | Pwr Sup Exp - Clearwater Incremental | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555040        | Purchased Power - A.N.               | 0                  | 1,512,239   | 1,512,239   | 0                      | 973,882     | 973,882     | 0                 | 538,357    | 538,357    |
| 1                 | 555312        | Purchased Power - Lancaster          | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555313        | Energy Deviations - Lancaster        | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 99                | 555380        | Clearwater Purchases - Idaho         | 10,110,170         | 0           | 10,110,170  | 0                      | 0           | 0           | 10,110,170        | 0          | 10,110,170 |
| 1                 | 555550        | Non Monetary - Exchange Power        | 0                  | (35,564)    | (35,564)    | 0                      | (22,903)    | (22,903)    | 0                 | (12,661)   | (12,661)   |
| 1                 | 555690        | Generation Other - Lancaster         | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0          | 0          |
| 1                 | 555700        | Bookout Purchases                    | 0                  | 4,258,256   | 4,258,256   | 0                      | 2,742,317   | 2,742,317   | 0                 | 1,515,939  | 1,515,939  |
| 1                 | 555710        | Intercompany Purchase                | 0                  | 1,206,798   | 1,206,798   | 0                      | 777,178     | 777,178     | 0                 | 429,620    | 429,620    |
| 1                 | 555740        | Purchased Power - EIM                | 0                  | 22,449,907  | 22,449,907  | 0                      | 14,457,740  | 14,457,740  | 0                 | 7,992,167  | 7,992,167  |
| TOTAL ACCOUNT 555 |               |                                      | 10,110,170         | 225,109,032 | 235,219,202 | 0                      | 144,970,217 | 144,970,217 | 10,110,170        | 80,138,815 | 90,248,985 |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.400% | 35.600% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|   |                  |
|---|------------------|
| RESULTS OF OPERATIONS                                     | Report ID:       |
| <b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b> | <b>E-557-12E</b> |
| For Twelve Months Ended September 30, 2023                |                  |
| Ending Balance Basis                                      |                  |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                                | ***** SYSTEM ***** |              |              | ***** WASHINGTON ***** |              |              | ***** IDAHO ***** |              |              |
|-------------------|---------|--|--------------------|--------------|--------------|------------------------|--------------|--------------|-------------------|--------------|--------------|
|                   |         |  | Direct             | Allocated    | Total        | Direct                 | Allocated    | Total        | Direct            | Allocated    | Total        |
| 1                 | 557000  | Other Expenses                             | 35,510             | 6,092,581    | 6,128,091    | 35,510                 | 3,923,622    | 3,959,132    | 0                 | 2,168,959    | 2,168,959    |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0                  | (29,493,664) | (29,493,664) | 0                      | (18,993,920) | (18,993,920) | 0                 | (10,499,744) | (10,499,744) |
| 1                 | 557018  | Merchandise Processing Fee                 | 0                  | 48,780       | 48,780       | 0                      | 31,414       | 31,414       | 0                 | 17,366       | 17,366       |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0                  | 20,920,126   | 20,920,126   | 0                      | 13,472,561   | 13,472,561   | 0                 | 7,447,565    | 7,447,565    |
| 1                 | 557160  | Power Supply Expense - Miscellaneous       | 0                  | 371,593      | 371,593      | 0                      | 239,306      | 239,306      | 0                 | 132,287      | 132,287      |
| 99                | 557161  | Unbilled Add-Ons                           | 1,045,452          | 0            | 1,045,452    | 1,219,298              | 0            | 1,219,298    | (173,846)         | 0            | (173,846)    |
| 1                 | 557165  | Other Resource Costs-CAISO Charges         | 0                  | 1,015,881    | 1,015,881    | 0                      | 654,227      | 654,227      | 0                 | 361,654      | 361,654      |
| 1                 | 557167  | Other Resource Costs-CA Carbon             | 0                  | 319,000      | 319,000      | 0                      | 205,436      | 205,436      | 0                 | 113,564      | 113,564      |
| 1                 | 557170  | Broker Fees - Power                        | 0                  | 749,578      | 749,578      | 0                      | 482,728      | 482,728      | 0                 | 266,850      | 266,850      |
| 1                 | 557171  | REC Broker Fees                            | 0                  | 38,166       | 38,166       | 0                      | 24,579       | 24,579       | 0                 | 13,587       | 13,587       |
| 1                 | 557172  | Trade Reporting                            | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 557175  | Solar Select Deferral                      | 1,283,330          | 0            | 1,283,330    | 1,283,330              | 0            | 1,283,330    | 0                 | 0            | 0            |
| 1                 | 557200  | Nez Perce                                  | 818,678            | 0            | 818,678      | 497,498                | 0            | 497,498      | 321,180           | 0            | 321,180      |
| 99                | 557280  | Washington ERM Deferred                    | (42,224,251)       | 0            | (42,224,251) | (42,224,251)           | 0            | (42,224,251) | 0                 | 0            | 0            |
| 99                | 557270  | Other Power Supply Expense - Other Exp     | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 99                | 557290  | Washington ERM Amortization                | 3,507,061          | 0            | 3,507,061    | 3,507,061              | 0            | 3,507,061    | 0                 | 0            | 0            |
| 1                 | 557312  | Lancaster Power Supply Expense Deferred    | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 557322  | RECs Power Supply Expense Deferred         | 1,439,487          | 0            | 1,439,487    | 1,439,487              | 0            | 1,439,487    | 0                 | 0            | 0            |
| 99                | 557324  | Def Power Supply Exp-REC Amort             | (3,236,144)        | 0            | (3,236,144)  | (3,236,144)            | 0            | (3,236,144)  | 0                 | 0            | 0            |
| 99                | 557331  | Reardan Wind Costs                         | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 99                | 557380  | Idaho PCA Deferred                         | (12,785,232)       | 0            | (12,785,232) | 0                      | 0            | 0            | (12,785,232)      | 0            | (12,785,232) |
| 99                | 557390  | Idaho PCA Amortization                     | 4,972,638          | 0            | 4,972,638    | 0                      | 0            | 0            | 4,972,638         | 0            | 4,972,638    |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0                  | 1,571        | 1,571        | 0                      | 1,012        | 1,012        | 0                 | 559          | 559          |
| 1                 | 557610  | Other Expenses - Exposure                  | 0                  | 0            | 0            | 0                      | 0            | 0            | 0                 | 0            | 0            |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0                  | 5,315,602    | 5,315,602    | 0                      | 3,423,248    | 3,423,248    | 0                 | 1,892,354    | 1,892,354    |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0                  | (5,315,602)  | (5,315,602)  | 0                      | (3,423,248)  | (3,423,248)  | 0                 | (1,892,354)  | (1,892,354)  |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0                  | 40,255,308   | 40,255,308   | 0                      | 25,924,418   | 25,924,418   | 0                 | 14,330,890   | 14,330,890   |
| TOTAL ACCOUNT 557 |         |  | (45,143,471)       | 40,318,920   | (4,824,551)  | (37,478,211)           | 25,965,383   | (11,512,828) | (7,665,260)       | 14,353,537   | 6,688,277    |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.400% | 35.600% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |



|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                                      | Report ID:       |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b> | <b>E-908-12E</b> |
| For Twelve Months Ended September 30, 2023                 |                  |
| Ending Balance Basis                                       |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                 | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |            | ***** IDAHO ***** |           |           |
|-----------|---------|---|--------------------|-----------|------------|------------------------|-----------|------------|-------------------|-----------|-----------|
|           |         |   | Direct             | Allocated | Total      | Direct                 | Allocated | Total      | Direct            | Allocated | Total     |
| 2         | 908000  | Customer Assistance Expense                 | 493,341            | 264,694   | 758,035    | 413,918                | 172,178   | 586,096    | 79,423            | 92,516    | 171,939   |
| 99        | 908600  | Public Purpose Tariff Rider Expense Offset  | 31,040,120         | 0         | 31,040,120 | 23,472,082             | 0         | 23,472,082 | 7,568,038         | 0         | 7,568,038 |
| 99        | 908610  | Limited Income Tax Refund Program           | 307,448            | 0         | 307,448    | 307,448                | 0         | 307,448    | 0                 | 0         | 0         |
| 99        | 908690  | Unbilled Public Purpose Tariff Amortization | (642,679)          | 0         | (642,679)  | (444,274)              | 0         | (444,274)  | (198,405)         | 0         | (198,405) |
| 99        | 908990  | DSM Amortization                            | 0                  | 0         | 0          | 0                      | 0         | 0          | 0                 | 0         | 0         |
|           |         | TOTAL ACCOUNT 908                           | 31,198,230         | 264,694   | 31,462,924 | 23,749,174             | 172,178   | 23,921,352 | 7,449,056         | 92,516    | 7,541,572 |

ALLOCATION RATIOS:

|       |    |                     |          |         |         |
|-------|----|---------------------|----------|---------|---------|
| E-ALL | 2  | Number of Customers | 100.000% | 65.048% | 34.952% |
| E-ALL | 99 | Not Allocated       | 0.000%   | 0.000%  | 0.000%  |

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>E-INT-12E</b> |
| <b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>                         |                                |
| For Twelve Months Ended September 30, 2023<br>Ending Balance Basis |                                |

AVISTA UTILITIES

| Ref/Basis | Description                            | System        | Washington    | Idaho         |
|-----------|--|---------------|---------------|---------------|
|           | Debt                                   |               |               |               |
| 1         | Capital Structure - Debt Ratio         |               | 55.95%        | 55.95%        |
| 2         | Cost of Debt                           |               | 4.860%        | 4.865%        |
|           | Total Weighted Cost                    |               | 2.719%        | 2.722%        |
| E-APL     | Net Rate Base                          | 3,214,543,699 | 2,150,497,711 | 1,064,045,988 |
|           | Interest Deduction for FIT Calculation | 87,435,365    | 58,472,033    | 28,963,332    |
| 1         | AMA Actual Debt Ratio                  |               |               |               |
| 2         | AMA Actual Debt Cost                   |               |               |               |

|  |                         |
|--|-------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br>E-FIT-12E |
| <b>ELECTRIC FEDERAL INCOME TAXES</b><br>For Twelve Months Ended September 30, 2023<br>Ending Balance Basis |                         |

AVISTA UTILITIES

| Ref/Basis | Description                                   | System        | Washington    | Idaho        |
|-----------|---|---------------|---------------|--------------|
|           | Calculation of Taxable Operating Income:      |               |               |              |
| E-OPS     | Operating Revenue                             | 1,166,485,476 | 785,418,362   | 381,067,114  |
| E-OPS     | Less: Operating & Maintenance Expense         | 750,277,042   | 476,370,558   | 273,906,484  |
| E-OPS     | Less: Book Deprec/Amort and Reg Amortizations | 166,525,255   | 116,543,394   | 49,981,861   |
| E-OTX     | Less: Taxes Other than FIT                    | 79,719,841    | 66,271,379    | 13,448,462   |
|           | Net Operating Income Before FIT               | 169,963,338   | 126,233,031   | 43,730,307   |
| E-INT     | Less: Interest Expense                        | 87,435,365    | 58,472,033    | 28,963,332   |
| E-OTX     | Less: ID ITC Deferred & Amortization          | (26,487)      | 0             | (26,487)     |
| E-SCM     | Plus: Schedule M Adjustments                  | (142,471,337) | (106,597,772) | (35,873,565) |
|           | Taxable Net Operating Income                  | (59,969,851)  | (38,836,774)  | (21,133,077) |
|           | Tax Rate                                      | 21.00%        | 21.00%        | 21.00%       |
|           | Federal Income Tax                            | (12,593,669)  | (8,155,723)   | (4,437,946)  |
| 1         | Production Tax Credit                         | 0             | 0             | 0            |
| 1         | Investment Tax Credit *                       | 0             | 0             | 0            |
|           | Total Net Federal Income Tax                  | (12,593,669)  | (8,155,723)   | (4,437,946)  |
| E-DTE     | Deferred FIT                                  | 20,150,817    | 16,127,257    | 4,023,560    |
| E-DTE     | Customer Tax Credit Amortization              | (40,682,047)  | (23,449,748)  | (17,232,299) |
| 1         | 411400 Amortized Investment Tax Credit        | (484,788)     | (312,203)     | (172,585)    |
|           | Total Net FIT/Deferred FIT                    | (33,609,687)  | (15,790,417)  | (17,819,270) |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.400% | 35.600% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

\* Deferred taxes are in Deferred FIT balance

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>     | <b>E-SCM-12E</b> |
| For Twelve Months Ended September 30, 2023 |                  |
| Ending Balance Basis                       |                  |

AVISTA UTILITIES

|           |  |              | ***** SYSTEM ***** |               |              | ***** WASHINGTON ***** |               |             | ***** IDAHO ***** |              |  |
|-----------|--|--------------|--------------------|---------------|--------------|------------------------|---------------|-------------|-------------------|--------------|--|
| Ref/Basis | Description                                    | Direct       | Allocated          | Total         | Direct       | Allocated              | Total         | Direct      | Allocated         | Total        |  |
|           | 997000 Book Depreciation & Amortization        | 84,055,052   | 112,010,628        | 196,065,680   | 58,216,306   | 73,638,519             | 131,854,825   | 25,838,746  | 38,372,109        | 64,210,855   |  |
| 12        | 997001 Contributions In Aid of Construction    | 0            | 15,001,654         | 15,001,654    | 0            | 9,992,752              | 9,992,752     | 0           | 5,008,902         | 5,008,902    |  |
| 12        | 997002 Injuries and Damages                    | 0            | 57,000             | 57,000        | 0            | 37,968                 | 37,968        | 0           | 19,032            | 19,032       |  |
| 99        | 997004 Boulder Park Write Off                  | (112,280)    | 0                  | (112,280)     | 0            | 0                      | 0             | (112,280)   | 0                 | (112,280)    |  |
| 12        | 997005 FAS106 Current Retiree Medical Accrual  | 0            | (624,460)          | (624,460)     | 0            | (415,959)              | (415,959)     | 0           | (208,501)         | (208,501)    |  |
| 99        | 997007 Idaho PCA                               | (8,491,055)  | 0                  | (8,491,055)   | 0            | 0                      | 0             | (8,491,055) | 0                 | (8,491,055)  |  |
| 12        | 997009 Rathdrum Turbine Lease                  | 0            | 0                  | 0             | 0            | 0                      | 0             | 0           | 0                 | 0            |  |
| 12        | 997016 Redemption Expense Amortization         | 0            | 329,363            | 329,363       | 0            | 219,392                | 219,392       | 0           | 109,971           | 109,971      |  |
| 99        | 997018 DSM Tariff Rider                        | (6,134,725)  | 64                 | (6,134,661)   | (6,343,844)  | 43                     | (6,343,801)   | 209,119     | 21                | 209,140      |  |
| 12        | 997020 FAS87 Current Pension Accrual           | 0            | (1,579,274)        | (1,579,274)   | 0            | (1,051,970)            | (1,051,970)   | 0           | (527,304)         | (527,304)    |  |
| 12        | 997027 Uncollectibles                          | (236,214)    | (3,034,736)        | (3,270,950)   | (858,314)    | (2,021,468)            | (2,879,782)   | 622,100     | (1,013,268)       | (391,168)    |  |
| 99        | 997031 Decoupling Mechanism                    | 3,642,389    | 0                  | 3,642,389     | 2,306,652    | 0                      | 2,306,652     | 1,335,737   | 0                 | 1,335,737    |  |
| 12        | 997032 Interest Rate Swaps                     | 0            | 9,605,909          | 9,605,909     | 0            | 6,398,592              | 6,398,592     | 0           | 3,207,317         | 3,207,317    |  |
| 99        | 997033 BPA Residential Exchange                | (598,869)    | 0                  | (598,869)     | (487,012)    | 0                      | (487,012)     | (111,857)   | 0                 | (111,857)    |  |
| 99        | 997034 Montana Hydro Settlement                | (1,609,813)  | 0                  | (1,609,813)   | (1,054,970)  | 0                      | (1,054,970)   | (554,843)   | 0                 | (554,843)    |  |
| 99        | 997035 Leases                                  | 0            | 8,546              | 8,546         | 0            | 5,721                  | 5,721         | 0           | 2,825             | 2,825        |  |
| 99        | 997043 Washington Deferred Power Costs         | (36,443,590) | 0                  | (36,443,590)  | (36,443,590) | 0                      | (36,443,590)  | 0           | 0                 | 0            |  |
| 12        | 997044 Non-Monetary Power Costs                | 0            | (35,563)           | (35,563)      | 0            | (23,689)               | (23,689)      | 0           | (11,874)          | (11,874)     |  |
| 12        | 997045 Section 199 Manufacturing Deduction     | 0            | 0                  | 0             | 0            | 0                      | 0             | 0           | 0                 | 0            |  |
| 99        | 997046 Nez Perce Settlement                    | (16,820)     | 0                  | (16,820)      | (22,008)     | 0                      | (22,008)      | 5,188       | 0                 | 5,188        |  |
| 12        | 997048 AFUDC                                   | 0            | (6,898,636)        | (6,898,636)   | 0            | (4,595,250)            | (4,595,250)   | 0           | (2,303,386)       | (2,303,386)  |  |
| 12        | 997049 Tax Depreciation                        | 0            | (174,051,320)      | (174,051,320) | 0            | (115,937,325)          | (115,937,325) | 0           | (58,113,995)      | (58,113,995) |  |
| 99        | 997058 Colstrip Community Fund                 | 562,500      | 0                  | 562,500       | 562,500      | 0                      | 562,500       | 0           | 0                 | 0            |  |
| 12        | 997061 CDA Fund Settlement                     | 0            | 0                  | 0             | 0            | 0                      | 0             | 0           | 0                 | 0            |  |
| 12        | 997063 CDA Lake Settlement                     | 0            | 884,085            | 884,085       | 0            | 588,898                | 588,898       | 0           | 295,187           | 295,187      |  |
| 99        | 997065 Amortization - Unbilled Revenue Add-Ins | 776,046      | 0                  | 776,046       | 1,106,802    | 0                      | 1,106,802     | (330,756)   | 0                 | (330,756)    |  |
| 12        | 997072 CDA Fund Settlement-Prepayment          | 0            | 0                  | 0             | 0            | 0                      | 0             | 0           | 0                 | 0            |  |
| 12        | 997080 Book Transportation Depreciation        | 0            | 24,874,069         | 24,874,069    | 0            | 16,568,866             | 16,568,866    | 0           | 8,305,203         | 8,305,203    |  |
| 12        | 997081 Deferred Compensation                   | 0            | (37,219)           | (37,219)      | 0            | (24,792)               | (24,792)      | 0           | (12,427)          | (12,427)     |  |
| 4         | 997082 Meal Disallowances                      | 0            | 566,842            | 566,842       | 0            | 379,461                | 379,461       | 0           | 187,381           | 187,381      |  |
| 12        | 997083 Paid Time Off                           | 0            | 568,379            | 568,379       | 0            | 378,603                | 378,603       | 0           | 189,776           | 189,776      |  |
| 12        | 997084 Customer Uncollectibles                 | 0            | 0                  | 0             | 0            | 0                      | 0             | 0           | 0                 | 0            |  |
| 99        | 997088 Deferred O&M Colstrip & CS2             | 51,571       | 0                  | 51,571        | 0            | 0                      | 0             | 51,571      | 0                 | 51,571       |  |
| 99        | 997095 WA REC Deferral                         | (1,796,657)  | 0                  | (1,796,657)   | (1,796,657)  | 0                      | (1,796,657)   | 0           | 0                 | 0            |  |
| 12        | 997096 CDA Settlement Costs                    | 0            | 32,720             | 32,720        | 0            | 21,795                 | 21,795        | 0           | 10,925            | 10,925       |  |
| 99        | 997098 Provision for Rate Refund               | (95,701)     | 0                  | (95,701)      | (95,701)     | 0                      | (95,701)      | 0           | 0                 | 0            |  |
| 12        | 997099 Kettle Falls Diesel Leak                | 0            | (136,587)          | (136,587)     | 0            | (90,982)               | (90,982)      | 0           | (45,605)          | (45,605)     |  |
| 99        | 997100 WA REC Amort                            | 0            | 0                  | 0             | 0            | 0                      | 0             | 0           | 0                 | 0            |  |
| 12        | 997101 Repairs 481 (a)                         | 0            | (95,507,535)       | (95,507,535)  | 0            | (63,618,524)           | (63,618,524)  | 0           | (31,889,011)      | (31,889,011) |  |
| 99        | 997102 Amort Idaho Earnings Test (254229)      | (28,624)     | 0                  | (28,624)      | 0            | 0                      | 0             | (28,624)    | 0                 | (28,624)     |  |
| 99        | 997107 MDM System                              | (16,457,287) | 0                  | (16,457,287)  | (16,457,287) | 0                      | (16,457,287)  | 0           | 0                 | 0            |  |
| 99        | 997109 Tax Reform Amortization                 | (5,538)      | 0                  | (5,538)       | 0            | 0                      | 0             | (5,538)     | 0                 | (5,538)      |  |
| 99        | 997110 FISERVE                                 | 77,798       | (54,582)           | 23,216        | 0            | (36,358)               | (36,358)      | 77,798      | (18,224)          | 59,574       |  |
| 12        | 997111 Capitalized Transportation              | 0            | (159,891)          | (159,891)     | 0            | (106,505)              | (106,505)     | 0           | (53,386)          | (53,386)     |  |
| 12        | 997114 AFUDC Debt CWIP                         | 0            | (1,599,824)        | (1,599,824)   | 0            | (1,065,659)            | (1,065,659)   | 0           | (534,165)         | (534,165)    |  |
| 99        | 997115 AFUDC Equity DFIT Deferral              | (201,196)    | 0                  | (201,196)     | (201,196)    | 0                      | (201,196)     | 0           | 0                 | 0            |  |
| 99        | 997117 Colstrip Plant Adjustment               | (4,092,977)  | 0                  | (4,092,977)   | (2,743,438)  | 0                      | (2,743,438)   | (1,349,539) | 0                 | (1,349,539)  |  |
| 99        | 997119 AFUDC Tax CPI                           | 0            | 10,401,626         | 10,401,626    | 0            | 6,928,627              | 6,928,627     | 0           | 3,472,999         | 3,472,999    |  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>     | <b>E-SCM-12E</b> |
| For Twelve Months Ended September 30, 2023 |                  |
| Ending Balance Basis                       |                  |

AVISTA UTILITIES

| Ref/Basis                           | Description | ***** SYSTEM *****                  |                  |                      | ***** WASHINGTON ***** |                    |                     | ***** IDAHO *****    |                   |                     |                     |
|-------------------------------------|-------------|-------------------------------------|------------------|----------------------|------------------------|--------------------|---------------------|----------------------|-------------------|---------------------|---------------------|
|                                     |             | Direct                              | Allocated        | Total                | Direct                 | Allocated          | Total               | Direct               | Allocated         | Total               |                     |
| 99                                  | 997120      | Transportation Tax Disallowance     | 0                | 51,518               | 51,518                 | 0                  | 34,317              | 34,317               | 0                 | 17,201              | 17,201              |
| 99                                  | 997122      | Regulatory Fees                     | (925,196)        | 0                    | (925,196)              | (925,196)          | 0                   | (925,196)            | 0                 | 0                   | 0                   |
| 99                                  | 997123      | EIM Deferred O&M                    | 29,130           | 0                    | 29,130                 | 0                  | 0                   | 0                    | 29,130            | 0                   | 29,130              |
| 99                                  | 997125      | COVID-19                            | 1,479,240        | 0                    | 1,479,240              | 1,760,582          | 0                   | 1,760,582            | (281,342)         | 0                   | (281,342)           |
| 99                                  | 997126      | Prepaid Expenses                    | 0                | (670,767)            | (670,767)              | 0                  | (446,805)           | (446,805)            | 0                 | (223,962)           | (223,962)           |
| 99                                  | 997127      | CARES Act SS Deferral               | 0                | (1,451,414)          | (1,451,414)            | 0                  | (966,801)           | (966,801)            | 0                 | (484,613)           | (484,613)           |
| 99                                  | 997128      | Meters Expensed                     | 0                | (4,733,343)          | (4,733,343)            | 0                  | (3,152,927)         | (3,152,927)          | 0                 | (1,580,416)         | (1,580,416)         |
| 99                                  | 997129      | Mixed Service Costs (IDD#5)         | 0                | (30,425,000)         | (30,425,000)           | 0                  | (20,266,397)        | (20,266,397)         | 0                 | (10,158,603)        | (10,158,603)        |
| 99                                  | 997130      | Wild Fire Resiliency Deferral       | (8,350,245)      | 0                    | (8,350,245)            | (3,082,969)        | 0                   | (3,082,969)          | (5,267,276)       | 0                   | (5,267,276)         |
| 99                                  | 997132      | Battery Storage Deferral            | 59,163           | 0                    | 59,163                 | 59,163             | 0                   | 59,163               | 0                 | 0                   | 0                   |
| 99                                  | 997134      | WA Revenue Deferral EIM Benefits    | (808,329)        | 0                    | (808,329)              | (808,329)          | 0                   | (808,329)            | 0                 | 0                   | 0                   |
| 99                                  | 997135      | CS2 Deferred Insurance Proceeds     | 0                | 0                    | 0                      | 0                  | 0                   | 0                    | 0                 | 0                   | 0                   |
| 99                                  | 997136      | Accum Provision for Rate Refund-EIM | 63,000           | 0                    | 63,000                 | 63,000             | 0                   | 63,000               | 0                 | 0                   | 0                   |
| 99                                  | 997137      | CEIP                                | (720,332)        | 0                    | (720,332)              | (720,332)          | 0                   | (720,332)            | 0                 | 0                   | 0                   |
| 99                                  | 997138      | Intervenor Funding                  | (99,468)         | 0                    | (99,468)               | (99,468)           | 0                   | (99,468)             | 0                 | 0                   | 0                   |
| 99                                  | 997139      | Pension Settlement                  | 0                | 340,637              | 340,637                | 0                  | 226,902             | 226,902              | 0                 | 113,735             | 113,735             |
| 99                                  | 997140      | Insurance Balancing                 | (131,511)        | 0                    | (131,511)              | (131,511)          | 0                   | (131,511)            | 0                 | 0                   | 0                   |
| 99                                  | 997141      | CCA                                 | 462,396          | 0                    | 462,396                | 0                  | 0                   | 0                    | 462,396           | 0                   | 462,396             |
| 99                                  | 997143      | Depreciation Rate Deferral          | (106,084)        | 0                    | (106,084)              | 0                  | 0                   | 0                    | (106,084)         | 0                   | (106,084)           |
| <b>TOTAL SCHEDULE M ADJUSTMENTS</b> |             |                                     | <b>3,795,774</b> | <b>(146,267,111)</b> | <b>(142,471,337)</b>   | <b>(8,196,817)</b> | <b>(98,400,955)</b> | <b>(106,597,772)</b> | <b>11,992,591</b> | <b>(47,866,156)</b> | <b>(35,873,565)</b> |

ALLOCATION RATIOS:

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio     | 100.000% | 66.943% | 33.057% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 66.611% | 33.389% |
| E-ALL | 99 | Not Allocated                     | 0.000%   | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

| Def/Bas                                   | Acct No | Description                                      | ***** SYSTEM ***** |              |              | ***** WASHINGTON ***** |             |              | ***** IDAHO ***** |             |              |
|---|---------|--|--------------------|--------------|--------------|------------------------|-------------|--------------|-------------------|-------------|--------------|
|   |         |  | Direct             | Allocated    | Total        | Direct                 | Allocated   | Total        | Direct            | Allocated   | Total        |
| 12  | 410100  | Deferred Federal Income Tax Expense - Allocated  | 0                  | 11,137,882   | 11,137,882   | 0                      | 7,419,055   | 7,419,055    | 0                 | 3,718,827   | 3,718,827    |
| 99  | 410100  | Deferred Federal Income Tax Expense - Washington | 13,806,065         | 0            | 13,806,065   | 13,806,065             | 0           | 13,806,065   | 0                 | 0           | 0            |
| 99  | 410100  | Deferred Federal Income Tax Expense - Idaho      | 3,203,514          | 0            | 3,203,514    | 0                      | 0           | 0            | 3,203,514         | 0           | 3,203,514    |
|   | 410100  | Total  | 17,009,579         | 11,137,882   | 28,147,461   | 13,806,065             | 7,419,055   | 21,225,120   | 3,203,514         | 3,718,827   | 6,922,341    |
| 12  | 411100  | Deferred Federal Income Tax Expense - Allocated  | 0                  | (12,065,575) | (12,065,575) | 0                      | (8,036,770) | (8,036,770)  | 0                 | (4,028,805) | (4,028,805)  |
| 99  | 411100  | Deferred Federal Income Tax Expense - Washington | (14,956)           | 0            | (14,956)     | (14,956)               | 0           | (14,956)     | 0                 | 0           | 0            |
| 99  | 411100  | Deferred Federal Income Tax Expense - Idaho      | (460,518)          | 0            | (460,518)    | 0                      | 0           | 0            | (460,518)         | 0           | (460,518)    |
|   | 411100  | Total  | (475,474)          | (12,065,575) | (12,541,049) | (14,956)               | (8,036,770) | (8,051,726)  | (460,518)         | (4,028,805) | (4,489,323)  |
| 12  | 410193  | Deferred Federal Income Tax Expense - Allocated  | 0                  | 0            | 0            | 0                      | 0           | 0            | 0                 | 0           | 0            |
| 99  | 410193  | Deferred Federal Income Tax Expense - Washington | 2,953,863          | 0            | 2,953,863    | 2,953,863              | 0           | 2,953,863    | 0                 | 0           | 0            |
| 99  | 410193  | Deferred Federal Income Tax Expense - Idaho      | 1,590,542          | 0            | 1,590,542    | 0                      | 0           | 0            | 1,590,542         | 0           | 1,590,542    |
|   | 410193  | Total  | 4,544,405          | 0            | 4,544,405    | 2,953,863              | 0           | 2,953,863    | 1,590,542         | 0           | 1,590,542    |
| Total Deferred Federal Income Tax Expense |         |  | 21,078,510         | (927,693)    | 20,150,817   | 16,744,972             | (617,715)   | 16,127,257   | 4,333,538         | (309,978)   | 4,023,560    |
| 99  | 411193  | Customer Tax Credit Amortization - Washington    | (23,449,748)       | 0            | (23,449,748) | (23,449,748)           | 0           | (23,449,748) | 0                 | 0           | 0            |
| 99  | 411193  | Customer Tax Credit Amortization - Idaho         | (17,232,299)       | 0            | (17,232,299) | 0                      | 0           | 0            | (17,232,299)      | 0           | (17,232,299) |
|   | 411193  | Total  | (40,682,047)       | 0            | (40,682,047) | (23,449,748)           | 0           | (23,449,748) | (17,232,299)      | 0           | (17,232,299) |

|       |    |                                   |          |         |         |
|-------|----|-----------------------------------|----------|---------|---------|
| E-ALL | 12 | Net Electric Plant (before ADFIT) | 100.000% | 66.611% | 33.389% |
| E-ALL | 99 | Not Allocated                     | 0.000%   | 0.000%  | 0.000%  |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>ELECTRIC TAXES OTHER THAN FIT</b>       | <b>E-OTX-12E</b> |
| For Twelve Months Ended September 30, 2023 |                  |
| Ending Balance Basis                       |                  |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                | ***** SYSTEM ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                  |                   |
|-----------|---------|--|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|-------------------|
|           |         |  | Direct             | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct            | Allocated        | Total             |
|           |         | <b>PRODUCTION &amp; TRANSMISSION</b>       |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 1         | 408130  | State Excise Tax                           | 0                  | 59,791            | 59,791            | 0                      | 38,505            | 38,505            | 0                 | 21,286           | 21,286            |
| 1         | 408140  | State Kwh Generation Tax                   | 0                  | 1,358,682         | 1,358,682         | 0                      | 874,991           | 874,991           | 0                 | 483,691          | 483,691           |
| 1         | 408150  | R&P Property Tax--Production               | 0                  | 12,370,368        | 12,370,368        | 0                      | 7,966,517         | 7,966,517         | 0                 | 4,403,851        | 4,403,851         |
| 1         | 408180  | R&P Property Tax--Transmission             | 0                  | 3,967,638         | 3,967,638         | 0                      | 2,555,159         | 2,555,159         | 0                 | 1,412,479        | 1,412,479         |
| 1         | 409100  | State Income Tax--Montana & Oregon         | 0                  | 20,173            | 20,173            | 0                      | 12,991            | 12,991            | 0                 | 7,182            | 7,182             |
|           |         | <b>TOTAL PRODUCTION &amp; TRANSMISSION</b> | <b>0</b>           | <b>17,776,652</b> | <b>17,776,652</b> | <b>0</b>               | <b>11,448,163</b> | <b>11,448,163</b> | <b>0</b>          | <b>6,328,489</b> | <b>6,328,489</b>  |
|           |         | <b>DISTRIBUTION</b>                        |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 99        | 408110  | State Excise Tax                           | 24,158,974         | 0                 | 24,158,974        | 24,158,809             | 0                 | 24,158,809        | 165               | 0                | 165               |
| 99        | 408120  | Municipal Occupation & License Tax         | 24,772,725         | 0                 | 24,772,725        | 20,966,044             | 0                 | 20,966,044        | 3,806,681         | 0                | 3,806,681         |
| 99        | 408160  | Miscellaneous State or Local Tax--WA & ID  | 75                 | 0                 | 75                | 0                      | 0                 | 0                 | 75                | 0                | 75                |
| 99        | 408170  | R&P Property Tax--Distribution             | 6,594,009          | 0                 | 6,594,009         | 5,352,740              | 0                 | 5,352,740         | 1,241,269         | 0                | 1,241,269         |
| 99        | 409100  | State Income Tax--Idaho                    | 17                 | 0                 | 17                | 0                      | 0                 | 0                 | 17                | 0                | 17                |
| 99        | 411410  | State Income Tax--Idaho ITC Deferred       | 23                 | 0                 | 23                | 0                      | 0                 | 0                 | 23                | 0                | 23                |
| 99        | 411420  | State Income Tax--Idaho ITC Amortization   | (26,510)           | 0                 | (26,510)          | 0                      | 0                 | 0                 | (26,510)          | 0                | (26,510)          |
|           |         | <b>TOTAL DISTRIBUTION</b>                  | <b>55,499,313</b>  | <b>0</b>          | <b>55,499,313</b> | <b>50,477,593</b>      | <b>0</b>          | <b>50,477,593</b> | <b>5,021,720</b>  | <b>0</b>         | <b>5,021,720</b>  |
|           |         | <b>ADMINISTRATIVE &amp; GENERAL</b>        |                    |                   |                   |                        |                   |                   |                   |                  |                   |
| 99        | 408115  | Payroll Taxes                              | 1,114,007          | 5,329,869         | 6,443,876         | 777,649                | 3,567,974         | 4,345,623         | 336,358           | 1,761,895        | 2,098,253         |
|           |         | <b>TOTAL A&amp;G</b>                       | <b>1,114,007</b>   | <b>5,329,869</b>  | <b>6,443,876</b>  | <b>777,649</b>         | <b>3,567,974</b>  | <b>4,345,623</b>  | <b>336,358</b>    | <b>1,761,895</b> | <b>2,098,253</b>  |
|           |         | <b>TOTAL TAXES OTHER THAN FIT</b>          | <b>56,613,320</b>  | <b>23,106,521</b> | <b>79,719,841</b> | <b>51,255,242</b>      | <b>15,016,137</b> | <b>66,271,379</b> | <b>5,358,078</b>  | <b>8,090,384</b> | <b>13,448,462</b> |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio | 100.000% | 64.400% | 35.600% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 66.943% | 33.057% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended September 30, 2023  
 Ending Balance Basis

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

AVISTA UTILITIES

|   |         |  | *****SYSTEM*****   |                      |                      | ***** WASHINGTON ***** |                    |                      | *****IDAHO*****    |                    |                    |
|---|---------|--|--------------------|----------------------|----------------------|------------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
| Ref/Basis                               | Account | Description  | Direct             | Allocated            | Total                | Direct                 | Allocated          | Total                | Direct             | Allocated          | Total              |
| <b>PLANT IN SERVICE</b>                 |         |  |                    |                      |                      |                        |                    |                      |                    |                    |                    |
| <b>INTANGIBLE PLANT:</b>                |         |  |                    |                      |                      |                        |                    |                      |                    |                    |                    |
| 1                                       | 182324  | CDA Lake CDR Fund - Allocated                          | 0                  | 7,200,000            | 7,200,000            | 0                      | 4,636,800          | 4,636,800            | 0                  | 2,563,200          | 2,563,200          |
| 1                                       | 182325  | CDA Lake IPA Fund                                      | 0                  | 2,000,000            | 2,000,000            | 0                      | 1,288,000          | 1,288,000            | 0                  | 712,000            | 712,000            |
| 1                                       | 182333  | CDA Settlement Costs                                   | 0                  | 991,126              | 991,126              | 0                      | 638,285            | 638,285              | 0                  | 352,841            | 352,841            |
| 1                                       | 182381  | CDA Settlement Past Storage                            | 0                  | 26,780,427           | 26,780,427           | 0                      | 17,246,595         | 17,246,595           | 0                  | 9,533,832          | 9,533,832          |
| 1                                       | 302000  | Franchises & Consents                                  | 2,752,638          | 44,049,218           | 46,801,856           | 2,752,638              | 28,367,696         | 31,120,334           | 0                  | 15,681,522         | 15,681,522         |
| 1,4                                     | 303000  | Misc Intangible Plant- (C-IPL)                         | 319,716            | 16,343,528           | 16,663,244           | 319,716                | 10,636,176         | 10,955,892           | 0                  | 5,707,352          | 5,707,352          |
| 4                                       | 303100  | Misc Intangible Plant-Mainframe Software (C-IPL)       | 4,896,444          | 104,187,364          | 109,083,808          | 4,896,444              | 69,746,147         | 74,642,591           | 0                  | 34,441,217         | 34,441,217         |
| 4                                       | 30310X  | Misc Intangible Plant-Term On-Premise Software (C-IPL) | 0                  | 25,950,084           | 25,950,084           | 0                      | 17,371,765         | 17,371,765           | 0                  | 8,578,319          | 8,578,319          |
| 4                                       | 303110  | Misc Intangible Plant-PC Software (C-IPL)              | 0                  | 7,813,329            | 7,813,329            | 0                      | 5,230,477          | 5,230,477            | 0                  | 2,582,852          | 2,582,852          |
| 4                                       | 303115  | Misc Intangible Plant-PC Software (C-IPL)              | 0                  | 68,822,259           | 68,822,259           | 0                      | 46,071,685         | 46,071,685           | 0                  | 22,750,574         | 22,750,574         |
| 4                                       | 303120  | Misc Intangible Plant-Software 12.5 YR (C-IPL)         | 0                  | 20,467,720           | 20,467,720           | 0                      | 13,701,706         | 13,701,706           | 0                  | 6,766,014          | 6,766,014          |
| 4                                       | 303121  | Misc Intangible Plant-AMI Software                     | 16,115,343         | 58,365               | 16,173,708           | 16,115,343             | 39,071             | 16,154,414           | 0                  | 19,294             | 19,294             |
| 4                                       | 30313X  | Misc Intangible Plant-Term SAAS Software (C-IPL)       | 0                  | 13,658,617           | 13,658,617           | 0                      | 9,143,488          | 9,143,488            | 0                  | 4,515,129          | 4,515,129          |
| <b>TOTAL INTANGIBLE PLANT</b>           |         |  | <b>24,084,141</b>  | <b>338,322,037</b>   | <b>362,406,178</b>   | <b>24,084,141</b>      | <b>224,117,891</b> | <b>248,202,032</b>   | <b>0</b>           | <b>114,204,146</b> | <b>114,204,146</b> |
| <b>STEAM PRODUCTION PLANT:</b>          |         |  |                    |                      |                      |                        |                    |                      |                    |                    |                    |
| 1                                       | 310XXX  | Land & Land Rights                                     | 0                  | 3,857,582            | 3,857,582            | 0                      | 2,484,283          | 2,484,283            | 0                  | 1,373,299          | 1,373,299          |
| 1                                       | 311XXX  | Structures & Improvements                              | 111,724,305        | 29,510,795           | 141,235,100          | 72,997,036             | 19,004,952         | 92,001,988           | 38,727,269         | 10,505,843         | 49,233,112         |
| 1                                       | 312000  | Boiler Plant   | 146,566,440        | 78,525,062           | 225,091,502          | 93,274,077             | 50,570,140         | 143,844,217          | 53,292,363         | 27,954,922         | 81,247,285         |
| 1                                       | 313000  | Generators   | 101,079            | 0                    | 101,079              | 64,822                 | 0                  | 64,822               | 36,257             | 0                  | 36,257             |
| 1                                       | 314000  | Turbogenerator Units                                   | 39,508,744         | 18,677,146           | 58,185,890           | 25,826,474             | 12,028,082         | 37,854,556           | 13,682,270         | 6,649,064          | 20,331,334         |
| 1                                       | 315000  | Accessory Electric Equipment                           | 18,200,039         | 12,501,086           | 30,701,125           | 11,890,914             | 8,050,699          | 19,941,613           | 6,309,125          | 4,450,387          | 10,759,512         |
| 1                                       | 316000  | Miscellaneous Power Plant Equipment                    | 14,758,639         | 2,476,959            | 17,235,598           | 9,644,631              | 1,595,162          | 11,239,793           | 5,114,008          | 881,797            | 5,995,805          |
| <b>TOTAL STEAM PRODUCTION PLANT</b>     |         |  | <b>330,859,246</b> | <b>145,548,630</b>   | <b>476,407,876</b>   | <b>213,697,954</b>     | <b>93,733,318</b>  | <b>307,431,272</b>   | <b>117,161,292</b> | <b>51,815,312</b>  | <b>168,976,604</b> |
| <b>HYDRAULIC PRODUCTION PLANT:</b>      |         |  |                    |                      |                      |                        |                    |                      |                    |                    |                    |
| 1                                       | 330XXX  | Land & Land Rights                                     | 0                  | 65,888,978           | 65,888,978           | 0                      | 42,432,502         | 42,432,502           | 0                  | 23,456,476         | 23,456,476         |
| 1                                       | 331XXX  | Structures & Improvements                              | 0                  | 114,477,893          | 114,477,893          | 0                      | 73,723,763         | 73,723,763           | 0                  | 40,754,130         | 40,754,130         |
| 1                                       | 332XXX  | Reservoirs, Dams, & Waterways                          | 0                  | 258,594,366          | 258,594,366          | 0                      | 166,534,772        | 166,534,772          | 0                  | 92,059,594         | 92,059,594         |
| 1                                       | 333000  | Waterwheels, Turbines, & Generators                    | 0                  | 236,079,754          | 236,079,754          | 0                      | 152,035,362        | 152,035,362          | 0                  | 84,044,392         | 84,044,392         |
| 1                                       | 334000  | Accessory Electric Equipment                           | 0                  | 85,244,958           | 85,244,958           | 0                      | 54,897,753         | 54,897,753           | 0                  | 30,347,205         | 30,347,205         |
| 1                                       | 335XXX  | Miscellaneous Power Plant Equipment                    | 0                  | 13,919,857           | 13,919,857           | 0                      | 8,964,388          | 8,964,388            | 0                  | 4,955,469          | 4,955,469          |
| 1                                       | 336000  | Roads, Railroads, & Bridges                            | 0                  | 3,898,218            | 3,898,218            | 0                      | 2,510,452          | 2,510,452            | 0                  | 1,387,766          | 1,387,766          |
| <b>TOTAL HYDRAULIC PRODUCTION PLANT</b> |         |  | <b>0</b>           | <b>778,104,024</b>   | <b>778,104,024</b>   | <b>0</b>               | <b>501,098,992</b> | <b>501,098,992</b>   | <b>0</b>           | <b>277,005,032</b> | <b>277,005,032</b> |
| <b>OTHER PRODUCTION PLANT:</b>          |         |  |                    |                      |                      |                        |                    |                      |                    |                    |                    |
| 1                                       | 340200  | Land & Land Rights                                     | 0                  | 905,168              | 905,168              | 0                      | 582,928            | 582,928              | 0                  | 322,240            | 322,240            |
| 1                                       | 341000  | Structures & Improvements                              | 0                  | 17,610,762           | 17,610,762           | 0                      | 11,341,331         | 11,341,331           | 0                  | 6,269,431          | 6,269,431          |
| 1                                       | 342000  | Fuel Holders, Producers, & Accessories                 | 0                  | 21,070,697           | 21,070,697           | 0                      | 13,569,529         | 13,569,529           | 0                  | 7,501,168          | 7,501,168          |
| 1                                       | 343000  | Prime Movers   | 0                  | 21,443,902           | 21,443,902           | 0                      | 13,809,873         | 13,809,873           | 0                  | 7,634,029          | 7,634,029          |
| 1                                       | 344000  | Generators   | 0                  | 239,926,376          | 239,926,376          | 0                      | 154,512,586        | 154,512,586          | 0                  | 85,413,790         | 85,413,790         |
| 1                                       | 344010  | Generators - Solar                                     | 0                  | 172,152              | 172,152              | 0                      | 110,866            | 110,866              | 0                  | 61,286             | 61,286             |
| 1                                       | 345000  | Accessory Electric Equipment                           | 0                  | 26,558,606           | 26,558,606           | 0                      | 17,103,742         | 17,103,742           | 0                  | 9,454,864          | 9,454,864          |
| 1                                       | 345010  | Accessory Electric Equipment - Solar                   | 0                  | 33,210               | 33,210               | 0                      | 21,387             | 21,387               | 0                  | 11,823             | 11,823             |
| 1                                       | 346000  | Miscellaneous Power Plant Equipment                    | 0                  | 1,642,638            | 1,642,638            | 0                      | 1,057,859          | 1,057,859            | 0                  | 584,779            | 584,779            |
| <b>TOTAL OTHER PRODUCTION PLANT</b>     |         |  | <b>0</b>           | <b>329,363,511</b>   | <b>329,363,511</b>   | <b>0</b>               | <b>212,110,101</b> | <b>212,110,101</b>   | <b>0</b>           | <b>117,253,410</b> | <b>117,253,410</b> |
| <b>TOTAL PRODUCTION PLANT</b>           |         |  | <b>330,859,246</b> | <b>1,253,016,165</b> | <b>1,583,875,411</b> | <b>213,697,954</b>     | <b>806,942,411</b> | <b>1,020,640,365</b> | <b>117,161,292</b> | <b>446,073,754</b> | <b>563,235,046</b> |



|  |  |
|--|--|
| RESULTS OF OPERATIONS                      |  |
| <b>ELECTRIC UTILITY PLANT</b>              |  |
| For Twelve Months Ended September 30, 2023 |  |
| Ending Balance Basis                       |  |

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

AVISTA UTILITIES

| Ref/Basis | Account | Description                               | *****SYSTEM*****     |                      |                      | ***** WASHINGTON ***** |                      |                      | *****IDAHO*****    |                      |                      | Total |
|-----------|---------|---|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|-------|
|           |         |   | Direct               | Allocated            | Total                | Direct                 | Allocated            | Total                | Direct             | Allocated            | Total                |       |
|           |         | <b>TRANSMISSION PLANT:</b>                |                      |                      |                      |                        |                      |                      |                    |                      |                      |       |
| 1         | 350XXX  | Land & Land Rights                        | 628,358              | 29,536,542           | 30,164,900           | 410,632                | 19,021,533           | 19,432,165           | 217,726            | 10,515,009           | 10,732,735           |       |
| 1         | 351XXX  | Energy Storage Eq/Computer Software       | 0                    | 0                    | 0                    | 0                      | 0                    | 0                    | 0                  | 0                    | 0                    |       |
| 1         | 352XXX  | Structures & Improvements                 | 7,989                | 37,369,908           | 37,377,897           | 5,147                  | 24,066,221           | 24,071,368           | 2,842              | 13,303,687           | 13,306,529           |       |
| 1         | 353XXX  | Station Equipment                         | 12,906,936           | 373,714,898          | 386,621,834          | 8,437,070              | 240,672,394          | 249,109,464          | 4,469,866          | 133,042,504          | 137,512,370          |       |
| 1         | 354000  | Towers & Fixtures                         | 15,993,613           | 1,167,385            | 17,160,998           | 10,451,752             | 751,796              | 11,203,548           | 5,541,861          | 415,589              | 5,957,450            |       |
| 1         | 355000  | Poles & Fixtures                          | 5,418                | 371,926,633          | 371,932,051          | 3,541                  | 239,520,752          | 239,524,293          | 1,877              | 132,405,881          | 132,407,758          |       |
| 1         | 356000  | Overhead Conductors & Devices             | 12,530,929           | 175,220,961          | 187,751,890          | 8,188,890              | 112,842,299          | 121,031,189          | 4,342,039          | 62,378,662           | 66,720,701           |       |
| 1         | 357000  | Underground Conduit                       | 0                    | 3,141,466            | 3,141,466            | 0                      | 2,023,104            | 2,023,104            | 0                  | 1,118,362            | 1,118,362            |       |
| 1         | 358000  | Underground Conductors & Devices          | 0                    | 6,619,002            | 6,619,002            | 0                      | 4,262,637            | 4,262,637            | 0                  | 2,356,365            | 2,356,365            |       |
| 1         | 359000  | Roads & Trails                            | 78,834               | 2,529,303            | 2,608,137            | 51,518                 | 1,628,871            | 1,680,389            | 27,316             | 900,432              | 927,748              |       |
|           |         | <b>TOTAL TRANSMISSION PLANT</b>           | <b>42,152,077</b>    | <b>1,001,226,098</b> | <b>1,043,378,175</b> | <b>27,548,550</b>      | <b>644,789,607</b>   | <b>672,338,157</b>   | <b>14,603,527</b>  | <b>356,436,491</b>   | <b>371,040,018</b>   |       |
|           |         | <b>DISTRIBUTION PLANT:</b>                |                      |                      |                      |                        |                      |                      |                    |                      |                      |       |
| 99        | 360200  | Land & Land Rights                        | 11,834,919           | 0                    | 11,834,919           | 10,364,365             | 0                    | 10,364,365           | 1,470,554          | 0                    | 1,470,554            |       |
| 99        | 360400  | Land Easements                            | 4,081,071            | 0                    | 4,081,071            | 1,359,134              | 0                    | 1,359,134            | 2,721,937          | 0                    | 2,721,937            |       |
| 99        | 360500  | Land Ease Perpetual                       | 367,850              | 0                    | 367,850              | 0                      | 0                    | 0                    | 367,850            | 0                    | 367,850              |       |
| 99        | 361000  | Structures & Improvements                 | 29,017,122           | 0                    | 29,017,122           | 21,329,070             | 0                    | 21,329,070           | 7,688,052          | 0                    | 7,688,052            |       |
| 3         | 362000  | Station Equipment                         | 165,128,831          | 3,300,956            | 168,429,787          | 110,998,940            | 2,193,947            | 113,192,887          | 54,129,891         | 1,107,009            | 55,236,900           |       |
| 99        | 363000  | Energy Storage Equipment                  | 0                    | 0                    | 0                    | 0                      | 0                    | 0                    | 0                  | 0                    | 0                    |       |
| 99        | 364000  | Poles, Towers, & Fixtures                 | 570,885,968          | 0                    | 570,885,968          | 379,687,834            | 0                    | 379,687,834          | 191,198,134        | 0                    | 191,198,134          |       |
| 99        | 365000  | Overhead Conductors & Devices             | 363,580,242          | 0                    | 363,580,242          | 227,626,746            | 0                    | 227,626,746          | 135,953,496        | 0                    | 135,953,496          |       |
| 99        | 366000  | Underground Conduit                       | 169,316,286          | 0                    | 169,316,286          | 112,461,775            | 0                    | 112,461,775          | 56,854,511         | 0                    | 56,854,511           |       |
| 99        | 367000  | Underground Conductors & Devices          | 286,067,163          | 0                    | 286,067,163          | 190,235,992            | 0                    | 190,235,992          | 95,831,171         | 0                    | 95,831,171           |       |
| 99        | 368000  | Line Transformers                         | 351,773,638          | 0                    | 351,773,638          | 245,308,258            | 0                    | 245,308,258          | 106,465,380        | 0                    | 106,465,380          |       |
| 99        | 369XXX  | Services                                  | 222,945,264          | 0                    | 222,945,264          | 144,240,050            | 0                    | 144,240,050          | 78,705,214         | 0                    | 78,705,214           |       |
| 99        | 371XXX  | Installations on Customers' Premises      | 10,528,216           | 0                    | 10,528,216           | 10,528,216             | 0                    | 10,528,216           | 0                  | 0                    | 0                    |       |
| 99        | 370XXX  | Meters                                    | 87,354,099           | 0                    | 87,354,099           | 62,582,562             | 0                    | 62,582,562           | 24,771,537         | 0                    | 24,771,537           |       |
| 99        | 373XXX  | Street Light & Signal Systems             | 82,890,700           | 0                    | 82,890,700           | 54,450,071             | 0                    | 54,450,071           | 28,440,629         | 0                    | 28,440,629           |       |
|           |         | <b>TOTAL DISTRIBUTION PLANT</b>           | <b>2,355,771,369</b> | <b>3,300,956</b>     | <b>2,359,072,325</b> | <b>1,571,173,013</b>   | <b>2,193,947</b>     | <b>1,573,366,960</b> | <b>784,598,356</b> | <b>1,107,009</b>     | <b>785,705,365</b>   |       |
|           |         | <b>GENERAL PLANT: (From Report C-GPL)</b> |                      |                      |                      |                        |                      |                      |                    |                      |                      |       |
| 4         | 389XXX  | Land & Land Rights                        | 1,500,426            | 11,000,051           | 12,500,477           | 800,859                | 7,363,764            | 8,164,623            | 699,567            | 3,636,287            | 4,335,854            |       |
| 4         | 390XXX  | Structures & Improvements                 | 27,337,431           | 109,842,716          | 137,180,147          | 17,924,807             | 73,532,009           | 91,456,816           | 9,412,624          | 36,310,707           | 45,723,331           |       |
| 4         | 391XXX  | Office Furniture & Equipment              | 2,182,830            | 56,342,090           | 58,524,920           | 2,167,410              | 37,717,085           | 39,884,495           | 15,420             | 18,625,005           | 18,640,425           |       |
| 4         | 392XXX  | Transportation Equipment                  | 40,510,701           | 33,017,642           | 73,528,343           | 27,329,909             | 22,103,000           | 49,432,909           | 13,180,792         | 10,914,642           | 24,095,434           |       |
| 4         | 393000  | Stores Equipment                          | 738,257              | 4,275,216            | 5,013,473            | 552,561                | 2,861,958            | 3,414,519            | 185,696            | 1,413,258            | 1,598,954            |       |
| 4         | 394000  | Tools, Shop & Garage Equipment            | 2,885,450            | 18,433,872           | 21,319,322           | 1,622,833              | 12,340,187           | 13,963,020           | 1,262,617          | 6,093,685            | 7,356,302            |       |
| 4         | 394100  | Electric Charging Stations                | 0                    | 116,787              | 116,787              | 0                      | 78,181               | 78,181               | 0                  | 38,606               | 38,606               |       |
| 4         | 395XXX  | Laboratory Equipment                      | 412,998              | 3,809,157            | 4,222,155            | 397,207                | 2,549,964            | 2,947,171            | 15,791             | 1,259,193            | 1,274,984            |       |
| 4         | 396XXX  | Power Operated Equipment                  | 20,692,789           | 6,130,166            | 26,822,955           | 12,792,864             | 4,103,717            | 16,896,581           | 7,899,925          | 2,026,449            | 9,926,374            |       |
| 4         | 397XXX  | Communications Equipment                  | 32,440,158           | 99,040,681           | 131,480,839          | 23,066,700             | 66,300,803           | 89,367,503           | 9,373,458          | 32,739,878           | 42,113,336           |       |
| 4         | 398000  | Miscellaneous Equipment                   | 10,369               | 856,055              | 866,424              | 0                      | 573,069              | 573,069              | 10,369             | 282,986              | 293,355              |       |
|           |         | <b>TOTAL GENERAL PLANT</b>                | <b>128,711,409</b>   | <b>342,864,433</b>   | <b>471,575,842</b>   | <b>86,655,150</b>      | <b>229,523,737</b>   | <b>316,178,887</b>   | <b>42,056,259</b>  | <b>113,340,696</b>   | <b>155,396,955</b>   |       |
|           |         | <b>TOTAL PLANT IN SERVICE</b>             | <b>2,881,578,242</b> | <b>2,938,729,689</b> | <b>5,820,307,931</b> | <b>1,923,158,808</b>   | <b>1,907,567,593</b> | <b>3,830,726,401</b> | <b>958,419,434</b> | <b>1,031,162,096</b> | <b>1,989,581,530</b> |       |

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

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

AVISTA UTILITIES

| Ref/Basis                | Account | Description   | *****SYSTEM*****       |                      |                        | ***** WASHINGTON ***** |                      |                        | *****IDAHO*****      |                      |                      |
|--------------------------|---------|---|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
|                          |         |   | Direct                 | Allocated            | Total                  | Direct                 | Allocated            | Total                  | Direct               | Allocated            | Total                |
| ACCUMULATED DEPRECIATION |         |   |                        |                      |                        |                        |                      |                        |                      |                      |                      |
| E-ADEP                   |         | Steam Production Plant                                | (293,389,011)          | (80,984,039)         | (374,373,050)          | (194,413,789)          | (52,153,721)         | (246,567,510)          | (98,975,222)         | (28,830,318)         | (127,805,540)        |
| E-ADEP                   |         | Hydro Production Plant                                | 0                      | (200,151,660)        | (200,151,660)          | 0                      | (128,897,669)        | (128,897,669)          | 0                    | (71,253,991)         | (71,253,991)         |
| E-ADEP                   |         | Other Production Plant                                | 0                      | (177,569,155)        | (177,569,155)          | 0                      | (114,354,536)        | (114,354,536)          | 0                    | (63,214,619)         | (63,214,619)         |
| E-ADEP                   |         | Transmission Plant                                    | (27,917,433)           | (254,298,682)        | (282,216,115)          | (17,112,200)           | (163,768,351)        | (180,880,551)          | (10,805,233)         | (90,530,331)         | (101,335,564)        |
| E-ADEP                   |         | Distribution Plant                                    | (774,789,730)          | (555,844)            | (775,345,574)          | (483,483,441)          | (369,436)            | (483,852,877)          | (291,306,289)        | (186,408)            | (291,492,697)        |
| E-ADEP                   |         | General Plant   | (53,309,286)           | (124,111,510)        | (177,420,796)          | (33,866,927)           | (83,083,968)         | (116,950,895)          | (19,442,359)         | (41,027,542)         | (60,469,901)         |
|                          |         | <b>TOTAL ACCUMULATED DEPRECIATION</b>                 | <b>(1,149,405,460)</b> | <b>(837,670,890)</b> | <b>(1,987,076,350)</b> | <b>(728,876,357)</b>   | <b>(542,627,681)</b> | <b>(1,271,504,038)</b> | <b>(420,529,103)</b> | <b>(295,043,209)</b> | <b>(715,572,312)</b> |
| ACCUMULATED AMORTIZATION |         |   |                        |                      |                        |                        |                      |                        |                      |                      |                      |
| E-AAAMT                  |         | Production/Transmission-Franchises/Misc Intangibles   | 0                      | (19,356,722)         | (19,356,722)           | 0                      | (12,465,729)         | (12,465,729)           | 0                    | (6,890,993)          | (6,890,993)          |
| E-AAAMT                  |         | Distribution-Franchises/Misc Intangibles              | (546,293)              | 0                    | (546,293)              | (546,293)              | 0                    | (546,293)              | 0                    | 0                    | 0                    |
| E-AAAMT                  |         | General Plant - 303000                                | 0                      | (3,866,633)          | (3,866,633)            | 0                      | (2,585,444)          | (2,585,444)            | 0                    | (1,281,189)          | (1,281,189)          |
| E-AAAMT                  |         | Miscellaneous IT Intangible Plant -3031XX             | (17,052,370)           | (127,430,287)        | (144,482,657)          | (17,052,370)           | (85,305,656)         | (102,358,026)          | 0                    | (42,124,631)         | (42,124,631)         |
| E-AAAMT                  |         | General Plant - 390200, 396200                        | 0                      | (1,476,629)          | (1,476,629)            | 0                      | (988,500)            | (988,500)              | 0                    | (488,129)            | (488,129)            |
|                          |         | <b>TOTAL ACCUMULATED AMORTIZATION</b>                 | <b>(17,598,663)</b>    | <b>(152,130,271)</b> | <b>(169,728,934)</b>   | <b>(17,598,663)</b>    | <b>(101,345,329)</b> | <b>(118,943,992)</b>   | <b>0</b>             | <b>(50,784,942)</b>  | <b>(50,784,942)</b>  |
|                          |         | <b>TOTAL ACCUMULATED DEPR/AMORT</b>                   | <b>(1,167,004,123)</b> | <b>(989,801,161)</b> | <b>(2,156,805,284)</b> | <b>(746,475,020)</b>   | <b>(643,973,010)</b> | <b>(1,390,448,030)</b> | <b>(420,529,103)</b> | <b>(345,828,151)</b> | <b>(766,357,254)</b> |
|                          |         | <b>NET ELECTRIC UTILITY PLANT before ADFIT</b>        | <b>1,714,574,119</b>   | <b>1,948,928,528</b> | <b>3,663,502,647</b>   | <b>1,176,683,788</b>   | <b>1,263,594,583</b> | <b>2,440,278,371</b>   | <b>537,890,331</b>   | <b>685,333,945</b>   | <b>1,223,224,276</b> |
| ACCUMULATED DFIT         |         |   |                        |                      |                        |                        |                      |                        |                      |                      |                      |
| 12                       |         | ADFIT - FAS 109 Electric Plant (182310, 283170)       | 0                      | 0                    | 0                      | 0                      | 0                    | 0                      | 0                    | 0                    | 0                    |
| 1                        |         | ADFIT - Colstrip PCB (283200)                         | 0                      | 0                    | 0                      | 0                      | 0                    | 0                      | 0                    | 0                    | 0                    |
| 12                       |         | ADFIT - Electric Plant In Service (282900)            | 0                      | (542,612,172)        | (542,612,172)          | 0                      | (361,439,394)        | (361,439,394)          | 0                    | (181,172,778)        | (181,172,778)        |
| 4                        |         | ADFIT - Common Plant (282900 from C-DTX)              | 0                      | (47,721,532)         | (47,721,532)           | 0                      | (31,946,225)         | (31,946,225)           | 0                    | (15,775,307)         | (15,775,307)         |
| 4                        |         | ADFIT - Plant AFUDC Equity (282919 from C-DTX)        | 0                      | (4,777,859)          | (4,777,859)            | 0                      | (3,198,442)          | (3,198,442)            | 0                    | (1,579,417)          | (1,579,417)          |
| 4                        |         | ADFIT - Common Plant (283750 from C-DTX)              | 0                      | (5,037)              | (5,037)                | 0                      | (3,372)              | (3,372)                | 0                    | (1,665)              | (1,665)              |
| 1                        |         | ADFIT - Lake CDA CDR Fund - Allocated (283324)        | 0                      | 0                    | 0                      | 0                      | 0                    | 0                      | 0                    | 0                    | 0                    |
| 1                        |         | ADFIT - CDA IPA Fund Deposit (283325)                 | 0                      | 0                    | 0                      | 0                      | 0                    | 0                      | 0                    | 0                    | 0                    |
| 1                        |         | ADFIT - CDA Lake Settlement - Allocated (283382)      | 0                      | (5,623,890)          | (5,623,890)            | 0                      | (3,621,785)          | (3,621,785)            | 0                    | (2,002,105)          | (2,002,105)          |
| 1                        |         | ADFIT - CDA Settlement Costs (283333)                 | 0                      | (208,137)            | (208,137)              | 0                      | (134,040)            | (134,040)              | 0                    | (74,097)             | (74,097)             |
| 12                       |         | ADFIT - Electric portion of Bond Redemptions (283850) | 0                      | (924,166)            | (924,166)              | 0                      | (615,596)            | (615,596)              | 0                    | (308,570)            | (308,570)            |
|                          |         | <b>TOTAL ACCUMULATED DFIT</b>                         | <b>0</b>               | <b>(601,872,793)</b> | <b>(601,872,793)</b>   | <b>0</b>               | <b>(400,958,854)</b> | <b>(400,958,854)</b>   | <b>0</b>             | <b>(200,913,939)</b> | <b>(200,913,939)</b> |
|                          |         | <b>NET ELECTRIC UTILITY PLANT</b>                     | <b>1,714,574,119</b>   | <b>1,347,055,735</b> | <b>3,061,629,854</b>   | <b>1,176,683,788</b>   | <b>862,635,729</b>   | <b>2,039,319,517</b>   | <b>537,890,331</b>   | <b>484,420,006</b>   | <b>1,022,310,337</b> |

ALLOCATION RATIOS:

|       |    |                                       |          |         |         |
|-------|----|---------------------------------------|----------|---------|---------|
| E-ALL | 1  | Production/Transmission Ratio         | 100.000% | 64.400% | 35.600% |
| E-ALL | 3  | Direct Distribution Operating Expense | 100.000% | 66.464% | 33.536% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 66.943% | 33.057% |
| E-ALL | 12 | Net Electric Plant (before ADFIT)     | 100.000% | 66.611% | 33.389% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

| Ref/Basis | Description (Accounts)                                 | ***** SYSTEM ***** |               |               | ***** WASHINGTON ***** |             |               | ***** IDAHO ***** |             |             |
|-----------|--|--------------------|---------------|---------------|------------------------|-------------|---------------|-------------------|-------------|-------------|
|           |  | Direct             | Allocated     | Total         | Direct                 | Allocated   | Total         | Direct            | Allocated   | Total       |
| E-PLT     | NET ELECTRIC PLANT IN SERVICE                          | 1,714,574,119      | 1,347,055,735 | 3,061,629,854 | #####                  | 862,635,729 | 2,039,319,517 | 537,890,331       | 484,420,006 | #####       |
|           | OTHER ADJUSTMENTS                                      |                    |               |               |                        |             |               |                   |             |             |
| 4         | Regulatory Asset - AFUDC (182332)                      | 8,317,973          | 43,841,992    | 52,159,965    | 6,335,334              | 29,349,145  | 35,684,479    | 1,982,639         | 14,492,847  | 16,475,486  |
| 4         | Accumulated Amortization - AFUDC (182318)              | (1,931,271)        | (6,755,688)   | (8,686,959)   | (1,554,187)            | (4,522,460) | (6,076,647)   | (377,084)         | (2,233,228) | (2,610,312) |
| 99        | Colstrip 3 AFUDC Reallocation                          | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip Common AFUDC (186100)                         | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip Disallowed AFUDC (111100)                     | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Kettle Falls Disallowed Plant (101030)                 | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Kettle Falls Disallowed Accumulated Depr (108030)      | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Kettle Falls Disallowed (190420)               | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Boulder Park Disallowed Plant (101050)                 | (2,600,000)        | 0             | (2,600,000)   | 0                      | 0           | 0             | (2,600,000)       | 0           | (2,600,000) |
| 99        | Boulder Park Disallowed Accumulated Depr (108050)      | 2,300,586          | 0             | 2,300,586     | 0                      | 0           | 0             | 2,300,586         | 0           | 2,300,586   |
| 99        | ADFIT - Boulder Park Disallowed (190040)               | 62,877             | 0             | 62,877        | 0                      | 0           | 0             | 62,877            | 0           | 62,877      |
| 99        | Investment in WNP3 Exchange Power (124900, 124930)     | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - WNP3 Exchange Power (283120)                   | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | CDA Lake Settlement - WA (182382)                      | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | AMI Existing Meters/ERTs Deferred A/D (108121)         | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | CDA Lake Settlement - ID (186382)                      | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337) | 14,937,200         | 0             | 14,937,200    | 14,937,200             | 0           | 14,937,200    | 0                 | 0           | 0           |
| 99        | Regulatory Asset-Deferred AMI Costs (182337)           | 22,618,507         | 0             | 22,618,507    | 22,618,507             | 0           | 22,618,507    | 0                 | 0           | 0           |
| 99        | ADFIT-Deferred AMI Costs (283436)                      | (7,886,698)        | 0             | (7,886,698)   | (7,886,698)            | 0           | (7,886,698)   | 0                 | 0           | 0           |
| 99        | Spokane River Relicensing (182322)                     | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Spokane River Relicensing (283322)             | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Spokane River PM&Es (182323)                           | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Spokane River PM&Es (283323)                   | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Montana Riverbed Settlement (186360)                   | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Montana Riverbed Settlement (283365)           | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Lancaster Generation (182312)                          | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | ADFIT - Lancaster Generation (283312)                  | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Weatherization Loans - Sandpoint (124350)              | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 4         | Customer Advances (252000)                             | (4,506,228)        | 0             | (4,506,228)   | (1,399,995)            | 0           | (1,399,995)   | (3,106,233)       | 0           | (3,106,233) |
| 2         | Rate Base - Regulatory Liability-Non-plant Excess      | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Regulatory Liability-Customer Tax Credit (254393)      | (18,245,202)       | 0             | (18,245,202)  | (17,633,962)           | 0           | (17,633,962)  | (611,240)         | 0           | (611,240)   |
| 99        | ADFIT-Customer Tax Credit (190393)                     | 3,831,492          | 0             | 3,831,492     | 3,703,132              | 0           | 3,703,132     | 128,360           | 0           | 128,360     |
| 99        | Colstrip-Plant Adjustment (101027)                     | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip-Plant Adjustment Accum. Amort. (108027)       | (7,720,269)        | 0             | (7,720,269)   | (4,587,692)            | 0           | (4,587,692)   | (3,132,577)       | 0           | (3,132,577) |
| 99        | Colstrip-Regulatory Asset (182327)                     | 18,247,594         | 0             | 18,247,594    | 10,475,652             | 0           | 10,475,652    | 7,771,942         | 0           | 7,771,942   |
| 99        | Colstrip-Regulatory Liability (254027)                 | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
| 99        | Colstrip-Plant Adjustment ADFIT (190027)               | 354,127            | 0             | 354,127       | 505,314                | 0           | 505,314       | (151,187)         | 0           | (151,187)   |
| 99        | Colstrip Reg Asset ADFIT (283376)                      | (2,634,094)        | 0             | (2,634,094)   | (1,811,014)            | 0           | (1,811,014)   | (823,080)         | 0           | (823,080)   |
| 99        | Colstrip ARO (317000P)                                 | 15,212,465         | 0             | 15,212,465    | 9,941,349              | 0           | 9,941,349     | 5,271,116         | 0           | 5,271,116   |
| 99        | Colstrip ARO A/D (317000A)                             | (7,515,395)        | 0             | (7,515,395)   | (5,338,137)            | 0           | (5,338,137)   | (2,177,258)       | 0           | (2,177,258) |
| 99        | Colstrip ARO Liability (230027)                        | (13,328,775)       | 0             | (13,328,775)  | (8,710,357)            | 0           | (8,710,357)   | (4,618,418)       | 0           | (4,618,418) |
| 99        | Colstrip ARO ADFIT (190376)                            | 2,799,043          | 0             | 2,799,043     | 1,829,175              | 0           | 1,829,175     | 969,868           | 0           | 969,868     |
| 99        | Colstrip ARO ADFIT (283377)                            | (1,616,384)        | 0             | (1,616,384)   | (966,674)              | 0           | (966,674)     | (649,710)         | 0           | (649,710)   |
| 99        | Customer Deposits (235199)                             | (7,669)            | 0             | (7,669)       | (7,669)                | 0           | (7,669)       | 0                 | 0           | 0           |
| C-WKC     | Working Capital  | 95,137,662         | 0             | 95,137,662    | 65,902,231             | 0           | 65,902,231    | 29,235,431        | 0           | 29,235,431  |
| 99        | DSM Programs (186710)                                  | 0                  | 0             | 0             | 0                      | 0           | 0             | 0                 | 0           | 0           |
|           | TOTAL OTHER ADJUSTMENTS                                | 115,827,541        | 37,086,304    | 152,913,845   | 86,351,509             | 24,826,685  | 111,178,194   | 29,476,032        | 12,259,619  | 41,735,651  |
|           | NET RATE BASE  | 1,830,401,660      | 1,384,142,039 | 3,214,543,699 | #####                  | 887,462,414 | 2,150,497,711 | 567,366,363       | 496,679,625 | #####       |

ALLOCATION RATIOS:

|       |    |                               |          |         |         |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio | 100.000% | 66.943% | 33.057% |
| E-ALL | 99 | Not Allocated                 | 0.000%   | 0.000%  | 0.000%  |

|  |            |
|--|------------|
| RESULTS OF OPERATIONS                      | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE              | E-DEPX-12E |
| For Twelve Months Ended September 30, 2023 |            |
| Ending Balance Basis                       |            |

AVISTA UTILITIES

| Ref/Basis                          | System Total  | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                   |                   | ***** WASHINGTON ***** |                   |                   | ***** IDAHO *****  |                   |                   |                   |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
|                                    |               |                                   |                                    |                                    | Direct               | Allocated         | Total             | Direct                 | Allocated         | Total             | Direct             | Allocated         | Total             |                   |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| 1                                  | Steam (ED-AN) | 4,203,843                         | 4,203,843                          |                                    |                      | 4,203,843         | 4,203,843         |                        | 2,707,275         | 2,707,275         |                    | 1,496,568         | 1,496,568         |                   |
|                                    | Steam (ED-ID) | 4,361,273                         | 4,361,273                          |                                    | 4,361,273            |                   | 4,361,273         |                        |                   |                   | 4,361,273          |                   | 4,361,273         |                   |
|                                    | Steam (ED-WA) | 11,373,063                        | 11,373,063                         |                                    | 11,373,063           |                   | 11,373,063        | 11,373,063             |                   |                   |                    |                   |                   |                   |
| 1                                  | Hydro (ED-AN) | 16,552,593                        | 16,552,593                         |                                    |                      | 16,552,593        | 16,552,593        |                        | 10,659,870        | 10,659,870        |                    | 5,892,723         | 5,892,723         |                   |
| 1                                  | Other (ED-AN) | 11,006,907                        | 11,006,907                         |                                    |                      | 11,006,907        | 11,006,907        |                        | 7,088,448         | 7,088,448         |                    | 3,918,459         | 3,918,459         |                   |
| <b>Total Electric Production</b>   |               | <b>47,497,679</b>                 | <b>47,497,679</b>                  |                                    |                      | <b>15,734,336</b> | <b>31,763,343</b> | <b>47,497,679</b>      | <b>11,373,063</b> | <b>20,455,593</b> | <b>31,828,656</b>  | <b>4,361,273</b>  | <b>11,307,750</b> | <b>15,669,023</b> |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| 1                                  | ED-AN         | 19,913,407                        | 19,913,407                         |                                    |                      | 19,913,407        | 19,913,407        |                        | 12,824,234        | 12,824,234        |                    | 7,089,173         | 7,089,173         |                   |
|                                    | ED-ID         | 276,436                           | 276,436                            |                                    | 276,436              |                   | 276,436           |                        |                   |                   | 276,436            |                   | 276,436           |                   |
|                                    | ED-WA         | 521,534                           | 521,534                            |                                    | 521,534              |                   | 521,534           | 521,534                |                   |                   | 521,534            |                   |                   |                   |
| <b>Total Electric Transmissic</b>  |               | <b>20,711,377</b>                 | <b>20,711,377</b>                  |                                    |                      | <b>797,970</b>    | <b>19,913,407</b> | <b>20,711,377</b>      | <b>521,534</b>    | <b>12,824,234</b> | <b>13,345,768</b>  | <b>276,436</b>    | <b>7,089,173</b>  | <b>7,365,609</b>  |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| 3                                  | ED-AN         | 85,904                            | 85,904                             |                                    |                      |                   | 85,904            | 85,904                 |                   | 57,095            | 57,095             |                   | 28,809            | 28,809            |
|                                    | ED-ID         | 20,309,413                        | 20,309,413                         |                                    | 20,309,413           |                   | 20,309,413        |                        |                   |                   | 20,309,413         |                   | 20,309,413        |                   |
|                                    | ED-WA         | 39,123,649                        | 39,123,649                         |                                    | 39,123,649           |                   | 39,123,649        | 39,123,649             |                   |                   | 39,123,649         |                   |                   |                   |
| <b>Total Electric Distribution</b> |               | <b>59,518,966</b>                 | <b>59,518,966</b>                  |                                    |                      | <b>59,433,062</b> | <b>85,904</b>     | <b>59,518,966</b>      | <b>39,123,649</b> | <b>57,095</b>     | <b>39,180,744</b>  | <b>20,309,413</b> | <b>28,809</b>     | <b>20,338,222</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-AN         | 756,934                           |                                    | 756,934                            |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-OR         | 128,780                           |                                    |                                    | 128,780              |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| <b>Total Gas Underground St</b>    |               | <b>885,714</b>                    |                                    | <b>756,934</b>                     | <b>128,780</b>       |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-AN         | 57,432                            |                                    | 57,432                             |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-ID         | 7,114,898                         |                                    | 7,114,898                          |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-WA         | 16,707,468                        |                                    | 16,707,468                         |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-OR         | 10,835,402                        |                                    |                                    | 10,835,402           |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| <b>Total Gas Distribution</b>      |               | <b>34,715,200</b>                 |                                    | <b>23,879,798</b>                  | <b>10,835,402</b>    |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| 4                                  | ED-AN         | 2,847,083                         | 2,847,083                          |                                    |                      |                   | 2,847,083         | 2,847,083              |                   | 1,905,923         | 1,905,923          |                   | 941,160           | 941,160           |
|                                    | ED-ID         | 520,396                           | 520,396                            |                                    | 520,396              |                   | 520,396           |                        |                   |                   | 520,396            |                   | 520,396           |                   |
|                                    | ED-WA         | 1,390,232                         | 1,390,232                          |                                    | 1,390,232            |                   | 1,390,232         | 1,390,232              |                   |                   | 1,390,232          |                   |                   |                   |
| 7,4                                | CD-AA         | 22,130,521                        | 15,516,151                         | 4,582,788                          | 2,031,582            |                   | 15,516,151        | 15,516,151             |                   | 10,386,977        | 10,386,977         |                   | 5,129,174         | 5,129,174         |
| 9,4                                | CD-AN         | 740,613                           | 571,331                            | 169,282                            |                      |                   | 571,331           | 571,331                |                   | 382,466           | 382,466            |                   | 188,865           | 188,865           |
| 9                                  | CD-ID         | 481,219                           | 371,227                            | 109,992                            |                      | 371,227           | 371,227           |                        |                   |                   | 371,227            |                   | 371,227           |                   |
| 9                                  | CD-WA         | 2,215,444                         | 1,709,060                          | 506,384                            |                      | 1,709,060         | 1,709,060         |                        | 1,709,060         | 1,709,060         |                    |                   |                   |                   |
| 8                                  | GD-AA         | 355,505                           |                                    | 245,423                            | 110,082              |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-AN         | 29,515                            |                                    | 29,515                             |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-ID         | 40,788                            |                                    | 40,788                             |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-WA         | 1,094,163                         |                                    | 1,094,163                          |                      |                   |                   |                        |                   |                   |                    |                   |                   |                   |
|                                    | GD-OR         | 195,784                           |                                    |                                    | 195,784              |                   |                   |                        |                   |                   |                    |                   |                   |                   |
| <b>Total General Plant</b>         |               | <b>32,041,263</b>                 | <b>22,925,480</b>                  | <b>6,778,335</b>                   | <b>2,337,448</b>     | <b>3,990,915</b>  | <b>18,934,565</b> | <b>22,925,480</b>      | <b>3,099,292</b>  | <b>12,675,366</b> | <b>15,774,658</b>  | <b>891,623</b>    | <b>6,259,199</b>  | <b>7,150,822</b>  |
| <b>Total Depreciation Expens</b>   |               | <b>195,370,199</b>                | <b>150,653,502</b>                 | <b>31,415,067</b>                  | <b>13,301,630</b>    | <b>79,956,283</b> | <b>70,697,219</b> | <b>150,653,502</b>     | <b>54,117,538</b> | <b>46,012,288</b> | <b>100,129,826</b> | <b>25,838,745</b> | <b>24,684,931</b> | <b>50,523,676</b> |

Allocation Ratios:

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                       | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|--------------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1 Production/Transmission Ratio      | 64.400%    | 35.600% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 3 Direct Distribution Operating Expe | 66.464%    | 33.536% |
| 9 Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    | 4 Jurisdictional 4-Factor Ratio      | 66.943%    | 33.057% |

**RESULTS OF OPERATIONS**  
**ELECTRIC AMORTIZATION EXPENSE**  
For Twelve Months Ended September 30, 2023  
Ending Balance Basis

Report ID:  
**E-AMTX-12E**

AVISTA UTILITIES

| Ref/Basis   | System Total                 | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                  |                  | ***** WASHINGTON ***** |                   |                   | ***** IDAHO ***** |                  |                   |                   |          |                   |                   |
|---|------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|----------|-------------------|-------------------|
|   |                              |                                   |                                    |                                    | Direct               | Allocated        | Total            | Direct                 | Allocated         | Total             | Direct            | Allocated        | Total             |                   |          |                   |                   |
| <b>Production/Transmission</b>                        |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| 1   | Franchises (302000)          | ED-AN                             | 918,400                            | 918,400                            |                      | 918,400          | 918,400          |                        | 591,450           | 591,450           |                   | 326,950          | 326,950           |                   |          |                   |                   |
| 1   | Misc Intangible Plt (303000) | ED-AN                             | 261,846                            | 261,846                            |                      | 261,846          | 261,846          |                        | 168,629           | 168,629           |                   | 93,217           | 93,217            |                   |          |                   |                   |
| <b>Total Production/Transmission</b>                  |                              |                                   | <b>1,180,246</b>                   | <b>1,180,246</b>                   |                      | <b>1,180,246</b> | <b>1,180,246</b> |                        | <b>760,079</b>    | <b>760,079</b>    |                   | <b>420,167</b>   | <b>420,167</b>    |                   |          |                   |                   |
| <b>Distribution</b>                                   |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
|   | Franchises (302000)          | ED-WA                             | 109,456                            | 109,456                            |                      | 109,456          | 109,456          |                        | 109,456           | 109,456           |                   |                  |                   |                   |          |                   |                   |
|   | Misc Intangible Plt (303000) | ED-WA                             | 5,866                              | 5,866                              |                      | 5,866            | 5,866            |                        | 5,866             | 5,866             |                   |                  |                   |                   |          |                   |                   |
| <b>Total Distribution</b>                             |                              |                                   | <b>115,322</b>                     | <b>115,322</b>                     |                      | <b>115,322</b>   | <b>115,322</b>   |                        | <b>115,322</b>    | <b>115,322</b>    |                   |                  |                   |                   |          |                   |                   |
| <b>General Plant - 303000</b>                         |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| 7,4   |                              | CD-AA                             | 414,833                            | 290,848                            | 85,903               | 38,082           |                  |                        |                   |                   |                   | 96,146           | 96,146            |                   |          |                   |                   |
| 9,1   |                              | CD-AN                             | 9,728                              | 7,505                              | 2,223                |                  | 290,848          | 290,848                |                   | 194,702           | 194,702           | 2,672            | 2,672             |                   |          |                   |                   |
|   |                              | GD-ID                             | 14,795                             |                                    | 14,795               |                  | 7,505            | 7,505                  |                   | 4,833             | 4,833             |                  |                   |                   |          |                   |                   |
|   |                              | GD-WA                             | 24,862                             |                                    | 24,862               |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
|   |                              | GD-OR                             | 6,972                              |                                    |                      | 6,972            |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| <b>Total General Plant - 303000</b>                   |                              |                                   | <b>471,190</b>                     | <b>298,353</b>                     | <b>127,783</b>       | <b>45,054</b>    |                  | <b>298,353</b>         | <b>298,353</b>    |                   | <b>199,535</b>    | <b>199,535</b>   | <b>98,818</b>     | <b>98,818</b>     |          |                   |                   |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| 7,4   |                              | CD-AA                             | 46,157,679                         | 32,362,072                         | 9,558,332            | 4,237,275        |                  |                        |                   | 21,664,142        | 21,664,142        | 10,697,930       | 10,697,930        |                   |          |                   |                   |
| 9,4   |                              | CD-AN                             | 120,097                            | 92,646                             | 27,451               |                  |                  |                        |                   | 62,020            | 62,020            | 30,626           | 30,626            |                   |          |                   |                   |
| 9,4   |                              | CD-ID                             | 0                                  | 0                                  | 0                    |                  | 0                | 0                      |                   | 0                 | 0                 | 0                | 0                 |                   |          |                   |                   |
| 9,4   |                              | CD-WA                             | 3,613,845                          | 2,787,828                          | 826,017              |                  | 2,787,828        | 2,787,828              |                   | 2,787,828         | 2,787,828         |                  |                   |                   |          |                   |                   |
| 4   |                              | ED-AN                             | 6,957,662                          | 6,957,662                          |                      |                  | 6,957,662        | 6,957,662              |                   | 4,657,668         | 4,657,668         | 2,299,994        | 2,299,994         |                   |          |                   |                   |
|   |                              | ED-ID                             | 0                                  | 0                                  |                      |                  | 0                | 0                      |                   | 0                 | 0                 | 0                | 0                 |                   |          |                   |                   |
|   |                              | ED-WA                             | 1,195,617                          | 1,195,617                          |                      |                  | 1,195,617        | 1,195,617              |                   | 1,195,617         | 1,195,617         |                  |                   |                   |          |                   |                   |
| 8   |                              | GD-AA                             | 93,532                             |                                    | 64,570               | 28,962           |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
|   |                              | GD-AN                             | 0                                  |                                    | 0                    |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
|   |                              | GD-OR                             | 63,498                             |                                    |                      | 63,498           |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| <b>Total Miscellaneous IT Intangible Plt - 3031XX</b> |                              |                                   | <b>58,201,930</b>                  | <b>43,395,825</b>                  | <b>10,476,370</b>    | <b>4,329,735</b> |                  | <b>3,983,445</b>       | <b>39,412,380</b> | <b>43,395,825</b> |                   | <b>0</b>         | <b>13,028,550</b> | <b>13,028,550</b> |          |                   |                   |
| <b>Gas Underground Storage</b>                        |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
|   |                              | GD-AN                             | 0                                  |                                    | 0                    |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| <b>Total Gas Underground Storage</b>                  |                              |                                   | <b>0</b>                           |                                    | <b>0</b>             |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| <b>General Plant - 390200, 396200</b>                 |                              |                                   |                                    |                                    |                      |                  |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| 7,4   |                              | CD-AA                             | 0                                  | 0                                  | 0                    | 0                |                  | 0                      |                   | 0                 | 0                 | 0                | 0                 |                   |          |                   |                   |
| 4   |                              | ED-AN                             | 422,431                            | 422,431                            |                      |                  | 422,431          | 422,431                |                   | 282,788           | 282,788           | 139,643          | 139,643           |                   |          |                   |                   |
|   |                              | GD-OR                             | 0                                  |                                    |                      | 0                |                  |                        |                   |                   |                   |                  |                   |                   |          |                   |                   |
| <b>Total General Plant - 390200, 396200</b>           |                              |                                   | <b>422,431</b>                     | <b>422,431</b>                     | <b>0</b>             | <b>0</b>         |                  | <b>422,431</b>         | <b>422,431</b>    |                   | <b>282,788</b>    | <b>282,788</b>   | <b>139,643</b>    | <b>139,643</b>    |          |                   |                   |
| <b>Total Amortization Expense</b>                     |                              |                                   | <b>60,391,119</b>                  | <b>45,412,177</b>                  | <b>10,604,153</b>    | <b>4,374,789</b> |                  | <b>4,098,767</b>       | <b>41,313,410</b> | <b>45,412,177</b> |                   | <b>4,098,767</b> | <b>27,626,232</b> | <b>31,724,999</b> | <b>0</b> | <b>13,687,178</b> | <b>13,687,178</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                  | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1 Production/Transmission Rat   | 64.400%    | 35.600% |
| 8 Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 4 Jurisdictional 4-Factor Ratio | 66.943%    | 33.057% |
| 9 Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    |                                 |            |         |

|  |                   |
|--|-------------------|
| <b>RESULTS OF OPERATIONS</b>               | Report ID:        |
| <b>ELECTRIC ACCUMULATED DEPRECIATION</b>   | <b>E-ADEP-12E</b> |
| For Twelve Months Ended September 30, 2023 |                   |
| Ending Balance Basis                       |                   |

AVISTA UTILITIES

| Ref/Basis                          | System Total  | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                        |                      | ***** WASHINGTON ***** |                      |                      | ***** IDAHO *****      |                      |                      |                      |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
|                                    |               |                                   |                                    |                                    | Direct               | Allocated              | Total                | Direct                 | Allocated            | Total                | Direct                 | Allocated            | Total                |                      |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 1                                  | Steam (ED-AN) | (80,984,039)                      | (80,984,039)                       |                                    |                      | (80,984,039)           | (80,984,039)         |                        | (52,153,721)         | (52,153,721)         |                        | (28,830,318)         | (28,830,318)         |                      |
|                                    | Steam (ED-ID) | (98,975,222)                      | (98,975,222)                       |                                    | (98,975,222)         | (98,975,222)           | (98,975,222)         |                        |                      |                      | (98,975,222)           |                      | (98,975,222)         |                      |
|                                    | Steam (ED-WA) | (194,413,789)                     | (194,413,789)                      |                                    | (194,413,789)        | (194,413,789)          | (194,413,789)        | (194,413,789)          |                      | (194,413,789)        |                        |                      |                      |                      |
| 1                                  | Hydro (ED-AN) | (200,151,660)                     | (200,151,660)                      |                                    | (200,151,660)        | (200,151,660)          | (200,151,660)        |                        | (128,897,669)        | (128,897,669)        |                        | (71,253,991)         | (71,253,991)         |                      |
| 1                                  | Other (ED-AN) | (177,569,155)                     | (177,569,155)                      |                                    | (177,569,155)        | (177,569,155)          | (177,569,155)        |                        | (114,354,536)        | (114,354,536)        |                        | (63,214,619)         | (63,214,619)         |                      |
| <b>Total Electric Production</b>   |               | <b>(752,093,865)</b>              | <b>(752,093,865)</b>               |                                    | <b>(293,389,011)</b> | <b>(458,704,854)</b>   | <b>(752,093,865)</b> |                        | <b>(194,413,789)</b> | <b>(295,405,926)</b> | <b>(489,819,715)</b>   | <b>(98,975,222)</b>  | <b>(163,298,928)</b> | <b>(262,274,150)</b> |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 1                                  | ED-AN         | (254,298,682)                     | (254,298,682)                      |                                    |                      | (254,298,682)          | (254,298,682)        |                        | (163,768,351)        | (163,768,351)        |                        | (90,530,331)         | (90,530,331)         |                      |
|                                    | ED-ID         | (10,805,233)                      | (10,805,233)                       |                                    | (10,805,233)         | (10,805,233)           | (10,805,233)         |                        |                      |                      | (10,805,233)           |                      | (10,805,233)         |                      |
|                                    | ED-WA         | (17,112,200)                      | (17,112,200)                       |                                    | (17,112,200)         | (17,112,200)           | (17,112,200)         | (17,112,200)           |                      | (17,112,200)         |                        |                      |                      |                      |
| <b>Total Electric Transmissic</b>  |               | <b>(282,216,115)</b>              | <b>(282,216,115)</b>               |                                    | <b>(27,917,433)</b>  | <b>(254,298,682)</b>   | <b>(282,216,115)</b> |                        | <b>(17,112,200)</b>  | <b>(163,768,351)</b> | <b>(180,880,551)</b>   | <b>(10,805,233)</b>  | <b>(90,530,331)</b>  | <b>(101,335,564)</b> |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 3                                  | ED-AN         | (555,844)                         | (555,844)                          |                                    |                      | (555,844)              | (555,844)            |                        | (369,436)            | (369,436)            |                        | (186,408)            | (186,408)            |                      |
|                                    | ED-ID         | (291,306,289)                     | (291,306,289)                      |                                    | (291,306,289)        | (291,306,289)          | (291,306,289)        |                        |                      |                      | (291,306,289)          |                      | (291,306,289)        |                      |
|                                    | ED-WA         | (483,483,441)                     | (483,483,441)                      |                                    | (483,483,441)        | (483,483,441)          | (483,483,441)        | (483,483,441)          |                      | (483,483,441)        |                        |                      |                      |                      |
| <b>Total Electric Distribution</b> |               | <b>(775,345,574)</b>              | <b>(775,345,574)</b>               |                                    | <b>(774,789,730)</b> | <b>(555,844)</b>       | <b>(775,345,574)</b> |                        | <b>(483,483,441)</b> | <b>(369,436)</b>     | <b>(483,852,877)</b>   | <b>(291,306,289)</b> | <b>(186,408)</b>     | <b>(291,492,697)</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (19,779,772)                      | (19,779,772)                       |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (1,740,178)                       |                                    | (1,740,178)                        |                      | (1,740,178)            |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total Gas Underground St</b>    |               | <b>(21,519,950)</b>               |                                    | <b>(19,779,772)</b>                |                      | <b>(1,740,178)</b>     |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (2,066,576)                       | (2,066,576)                        |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-ID         | (106,473,604)                     | (106,473,604)                      |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-WA         | (198,391,436)                     | (198,391,436)                      |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (147,406,855)                     |                                    | (147,406,855)                      |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total Gas Distribution</b>      |               | <b>(454,338,471)</b>              |                                    | <b>(306,931,616)</b>               |                      | <b>(147,406,855)</b>   |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| 4                                  | ED-AN         | (36,639,233)                      | (36,639,233)                       |                                    |                      | (36,639,233)           | (36,639,233)         |                        | (24,527,402)         | (24,527,402)         |                        | (12,111,831)         | (12,111,831)         |                      |
|                                    | ED-ID         | (13,563,743)                      | (13,563,743)                       |                                    | (13,563,743)         | (13,563,743)           | (13,563,743)         |                        |                      |                      | (13,563,743)           |                      | (13,563,743)         |                      |
|                                    | ED-WA         | (26,996,076)                      | (26,996,076)                       |                                    | (26,996,076)         | (26,996,076)           | (26,996,076)         | (26,996,076)           |                      | (26,996,076)         |                        |                      |                      |                      |
| 7,4                                | CD-AA         | (114,839,742)                     | (80,516,440)                       | (23,781,014)                       | (10,542,288)         | (80,516,440)           | (80,516,440)         |                        | (53,900,120)         | (53,900,120)         |                        | (26,616,320)         | (26,616,320)         |                      |
| 9,4                                | CD-AN         | (9,016,809)                       | (6,955,837)                        | (2,060,972)                        |                      | (6,955,837)            | (6,955,837)          |                        | (4,656,446)          | (4,656,446)          |                        | (2,299,391)          | (2,299,391)          |                      |
| 9                                  | CD-ID         | (7,620,414)                       | (5,878,616)                        | (1,741,798)                        |                      | (5,878,616)            | (5,878,616)          |                        |                      |                      | (5,878,616)            |                      | (5,878,616)          |                      |
| 9                                  | CD-WA         | (8,906,642)                       | (6,870,851)                        | (2,035,791)                        |                      | (6,870,851)            | (6,870,851)          |                        | (6,870,851)          | (6,870,851)          |                        |                      |                      |                      |
| 8                                  | GD-AA         | (2,740,507)                       |                                    | (1,891,909)                        | (848,598)            |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-AN         | (4,079,362)                       |                                    | (4,079,362)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-ID         | (2,457,948)                       |                                    | (2,457,948)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-WA         | (13,277,653)                      |                                    | (13,277,653)                       |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
|                                    | GD-OR         | (5,832,950)                       |                                    | (5,832,950)                        |                      |                        |                      |                        |                      |                      |                        |                      |                      |                      |
| <b>Total General Plant</b>         |               | <b>(245,971,079)</b>              | <b>(177,420,796)</b>               | <b>(51,326,447)</b>                | <b>(17,223,836)</b>  | <b>(53,309,286)</b>    | <b>(124,111,510)</b> | <b>(177,420,796)</b>   | <b>(33,866,927)</b>  | <b>(83,083,968)</b>  | <b>(116,950,895)</b>   | <b>(19,442,359)</b>  | <b>(41,027,542)</b>  | <b>(60,469,901)</b>  |
| <b>Total Accumulated Depr</b>      |               | <b>(2,531,485,054)</b>            | <b>(1,987,076,350)</b>             | <b>(378,037,835)</b>               | <b>(166,370,869)</b> | <b>(1,149,405,460)</b> | <b>(837,670,890)</b> | <b>(1,987,076,350)</b> | <b>(728,876,357)</b> | <b>(542,627,681)</b> | <b>(1,271,504,038)</b> | <b>(420,529,103)</b> | <b>(295,043,209)</b> | <b>(715,572,312)</b> |

| Allocation Ratios: |                                | Electric |         |         | Gas-North |                                       | Gas-South |  | Jurisdiction - |  |  | Washington |  | Idaho |  |
|--------------------|--------------------------------|----------|---------|---------|-----------|---------------------------------------|-----------|--|----------------|--|--|------------|--|-------|--|
| Service -          |                                |          |         |         |           |                                       |           |  |                |  |  |            |  |       |  |
| 7                  | Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708% | 9.180%  | 1         | Production/Transmission Ratio         |           |  | 64.400%        |  |  | 35.600%    |  |       |  |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%   | 69.035% | 30.965% | 3         | Direct Distribution Operating Expense |           |  | 66.464%        |  |  | 33.536%    |  |       |  |
| 9                  | Elec/Gas North 4-Factor        | 77.144%  | 22.856% | 0.000%  | 4         | Jurisdictional 4-Factor Ratio         |           |  | 66.943%        |  |  | 33.057%    |  |       |  |

|  |                    |
|--|--------------------|
| RESULTS OF OPERATIONS                      | Report ID:         |
| <b>ELECTRIC ACCUMULATED AMORTIZATION</b>   | <b>E-AAAMT-12E</b> |
| For Twelve Months Ended September 30, 2023 |                    |
| Ending Balance Basis                       |                    |

AVISTA UTILITIES

| Ref/Basis  | System                          | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                     |                      | ***** WASHINGTON ***** |                     |                      | ***** IDAHO *****    |                    |                     |                     |
|--|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|----------------------|--------------------|---------------------|---------------------|
|  |                                 |                                   |                                    |                                    | Direct               | Allocated           | Total                | Direct                 | Allocated           | Total                | Direct               | Allocated          | Total               |                     |
| <b>Production/Transmission</b>                   |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 1  | Franchises (302000) ED-AN       | (16,340,554)                      | (16,340,554)                       |                                    |                      | (16,340,554)        | (16,340,554)         |                        | (10,523,317)        | (10,523,317)         |                      | (5,817,237)        | (5,817,237)         |                     |
| 1  | Misc Intangible Plt (3030 ED-AN | (3,016,168)                       | (3,016,168)                        |                                    |                      | (3,016,168)         | (3,016,168)          |                        | (1,942,412)         | (1,942,412)          |                      | (1,073,756)        | (1,073,756)         |                     |
| <b>Total Production/Transmission</b>             |                                 | <b>(19,356,722)</b>               | <b>(19,356,722)</b>                |                                    |                      | <b>(19,356,722)</b> | <b>(19,356,722)</b>  |                        | <b>(12,465,729)</b> | <b>(12,465,729)</b>  |                      | <b>(6,890,993)</b> | <b>(6,890,993)</b>  |                     |
| <b>Distribution</b>                              |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | Franchises (302000) ED-WA       | (475,756)                         | (475,756)                          |                                    |                      | (475,756)           | (475,756)            | (475,756)              |                     | (475,756)            |                      |                    |                     |                     |
|  | Misc Intangible Plt (3030 ED-WA | (70,537)                          | (70,537)                           |                                    |                      | (70,537)            | (70,537)             | (70,537)               |                     | (70,537)             |                      |                    |                     |                     |
| <b>Total Distribution</b>                        |                                 | <b>(546,293)</b>                  | <b>(546,293)</b>                   |                                    |                      | <b>(546,293)</b>    | <b>(546,293)</b>     | <b>(546,293)</b>       |                     | <b>(546,293)</b>     |                      |                    |                     |                     |
| <b>General Plant - 303000</b>                    |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 7,4  | CD-AA                           | (5,346,914)                       | (3,748,828)                        | (1,107,239)                        | (490,847)            | (3,748,828)         | (3,748,828)          |                        | (2,509,578)         | (2,509,578)          |                      | (1,239,250)        | (1,239,250)         |                     |
| 9,1  | CD-AN                           | (152,710)                         | (117,805)                          | (34,905)                           |                      | (117,805)           | (117,805)            |                        | (75,866)            | (75,866)             |                      | (41,939)           | (41,939)            |                     |
|  | GD-ID                           | (171,145)                         |                                    | (171,145)                          |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-WA                           | (334,248)                         |                                    | (334,248)                          |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | (133,956)                         |                                    |                                    | (133,956)            |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total General Plant - 303000</b>              |                                 | <b>(6,138,973)</b>                | <b>(3,866,633)</b>                 | <b>(1,647,537)</b>                 | <b>(624,803)</b>     | <b>(3,866,633)</b>  | <b>(3,866,633)</b>   |                        | <b>(2,585,444)</b>  | <b>(2,585,444)</b>   |                      | <b>(1,281,189)</b> | <b>(1,281,189)</b>  |                     |
| <b>Miscellaneous IT Intangible Plant -3031XX</b> |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 7,4  | CD-AA                           | (161,384,288)                     | (113,149,753)                      | (33,419,458)                       | (14,815,077)         | (113,149,753)       | (113,149,753)        |                        | (75,745,839)        | (75,745,839)         |                      | (37,403,914)       | (37,403,914)        |                     |
| 9,4  | CD-AN                           | (483,334)                         | (372,858)                          | (110,476)                          |                      | (372,858)           | (372,858)            |                        | (249,602)           | (249,602)            |                      | (123,256)          | (123,256)           |                     |
| 9  | CD-ID                           | 0                                 | 0                                  | 0                                  |                      | 0                   | 0                    |                        | 0                   | 0                    |                      | 0                  | 0                   |                     |
| 9  | CD-WA                           | (18,228,681)                      | (14,062,152)                       | (4,166,529)                        |                      | (14,062,152)        | (14,062,152)         | (14,062,152)           |                     | (14,062,152)         |                      | 0                  | 0                   |                     |
| 4  | ED-AN                           | (13,907,676)                      | (13,907,676)                       |                                    |                      | (13,907,676)        | (13,907,676)         |                        | (9,310,215)         | (9,310,215)          |                      | (4,597,461)        | (4,597,461)         |                     |
|  | ED-ID                           | 0                                 | 0                                  |                                    |                      | 0                   | 0                    |                        | 0                   | 0                    |                      | 0                  | 0                   |                     |
|  | ED-WA                           | (2,990,218)                       | (2,990,218)                        |                                    |                      | (2,990,218)         | (2,990,218)          | (2,990,218)            |                     | (2,990,218)          |                      |                    |                     |                     |
| 8  | GD-AA                           | (302,650)                         |                                    | (208,934)                          | (93,716)             |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-AN                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | (65,539)                          |                                    |                                    | (65,539)             |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total Misc IT Intangible Plant - 3031XX</b>   |                                 | <b>(197,362,386)</b>              | <b>(144,482,657)</b>               | <b>(37,905,397)</b>                | <b>(14,974,332)</b>  | <b>(17,052,370)</b> | <b>(127,430,287)</b> | <b>(144,482,657)</b>   | <b>(17,052,370)</b> | <b>(85,305,656)</b>  | <b>(102,358,026)</b> | <b>0</b>           | <b>(42,124,631)</b> | <b>(42,124,631)</b> |
| <b>Gas Underground Storage</b>                   |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-AN                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total Gas Underground Storage</b>             |                                 | <b>0</b>                          |                                    | <b>0</b>                           |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>General Plant - 390200, 396200</b>            |                                 |                                   |                                    |                                    |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| 7,4  | CD-AA                           | 0                                 | 0                                  | 0                                  | 0                    | 0                   | 0                    |                        | 0                   | 0                    |                      | 0                  | 0                   |                     |
| 9  | CD-ID                           | 0                                 | 0                                  | 0                                  |                      | 0                   | 0                    |                        | 0                   | 0                    |                      | 0                  | 0                   |                     |
| 9  | CD-WA                           | 0                                 | 0                                  | 0                                  |                      | 0                   | 0                    | 0                      | 0                   | 0                    |                      | 0                  | 0                   |                     |
| 4  | ED-AN                           | (1,476,629)                       | (1,476,629)                        |                                    |                      | (1,476,629)         | (1,476,629)          |                        | (988,500)           | (988,500)            |                      | (488,129)          | (488,129)           |                     |
|  | ED-WA                           | 0                                 | 0                                  |                                    |                      | 0                   | 0                    |                        | 0                   | 0                    |                      |                    |                     |                     |
|  | GD-WA                           | 0                                 |                                    | 0                                  |                      |                     |                      |                        |                     |                      |                      |                    |                     |                     |
|  | GD-OR                           | 0                                 |                                    |                                    | 0                    |                     |                      |                        |                     |                      |                      |                    |                     |                     |
| <b>Total General Plant - 390200, 396200</b>      |                                 | <b>(1,476,629)</b>                | <b>(1,476,629)</b>                 | <b>0</b>                           | <b>0</b>             | <b>0</b>            | <b>(1,476,629)</b>   | <b>(1,476,629)</b>     | <b>0</b>            | <b>(988,500)</b>     | <b>(988,500)</b>     | <b>0</b>           | <b>(488,129)</b>    | <b>(488,129)</b>    |
| <b>Total Accumulated Amortization</b>            |                                 | <b>(224,881,003)</b>              | <b>(169,728,934)</b>               | <b>(39,552,934)</b>                | <b>(15,599,135)</b>  | <b>(17,598,663)</b> | <b>(152,130,271)</b> | <b>(169,728,934)</b>   | <b>(17,598,663)</b> | <b>(101,345,329)</b> | <b>(118,943,992)</b> | <b>0</b>           | <b>(50,784,942)</b> | <b>(50,784,942)</b> |

| Allocation Ratios: |                                | Electric | Gas-North | Gas-South | Jurisdiction - | Washington                    | Idaho   |
|--------------------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|---------|
| 7                  | Elec/Gas North/Oregon 4-Factor | 70.112%  | 20.708%   | 9.180%    | 1              | Production/Transmission Ratio | 64.400% |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%   | 69.035%   | 30.965%   | 4              | Jurisdictional 4-Factor Ratio | 66.943% |
| 9                  | Elec/Gas North 4-Factor        | 77.144%  | 22.856%   | 0.000%    |                |                               | 33.057% |



|  |                  |
|--|------------------|
| <b>RESULTS OF OPERATIONS</b>               | Report ID:       |
| <b>COMMON GENERAL PLANT</b>                | <b>C-GPL-12E</b> |
| For Twelve Months Ended September 30, 2023 |                  |
| Ending Balance Basis                       |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                  | Total              | ***** ELECTRIC ***** |                   |                    | Total              | ***** GAS NORTH ***** |                  |                   | ***** OREGON GAS ***** |                  |                   |                   |
|-----------|---------|------------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|------------------------|------------------|-------------------|-------------------|
|           |         |                              |                    | Direct-WA            | Direct-ID         | Allocated          |                    | Direct-WA             | Direct-ID        | Allocated         | Total                  | Direct-OR        | Allocated         | Total             |
|           | 389XXX  | Land & Land Rights           |                    |                      |                   |                    |                    |                       |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN              | 2,196,983          | 122,220              | 362,279           | 1,712,484          | 2,196,983          | 0                     | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        |         | GD-WA / ID / AN              | 3,071,017          | 0                    | 0                 | 0                  | 0                  | 3,071,017             | 0                | 0                 | 0                      | 3,071,017        | 0                 |                   |
| 99        |         | GD-OR / AS                   | 845,517            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                      | 845,517          | 0                 |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 7         |         | CD-AA                        | 12,135,088         | 0                    | 0                 | 8,508,153          | 8,508,153          | 0                     | 0                | 2,512,934         | 2,512,934              | 0                | 1,114,001         |                   |
| 9         |         | CD-WA / ID / AN              | 2,327,289          | 678,639              | 337,288           | 779,414            | 1,795,341          | 201,076               | 99,936           | 230,936           | 531,948                | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>20,575,894</b>  | <b>800,859</b>       | <b>699,567</b>    | <b>11,000,051</b>  | <b>12,500,477</b>  | <b>3,272,093</b>      | <b>99,936</b>    | <b>2,743,870</b>  | <b>6,115,899</b>       | <b>845,517</b>   | <b>1,114,001</b>  | <b>1,959,518</b>  |
|           | 390XXX  | Structures & Improvements    |                    |                      |                   |                    |                    |                       |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN              | 20,765,855         | 8,515,822            | 3,115,127         | 9,134,906          | 20,765,855         | 0                     | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        |         | GD-WA / ID / AN              | 25,050,600         | 0                    | 0                 | 0                  | 0                  | 25,050,600            | 0                | 0                 | 0                      | 25,050,600       | 0                 |                   |
| 99        |         | GD-OR / AS                   | 4,294,690          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                      | 4,294,690        | 0                 |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 7         |         | CD-AA                        | 131,271,466        | 0                    | 0                 | 92,037,050         | 92,037,050         | 0                     | 0                | 27,183,695        | 27,183,695             | 0                | 12,050,721        |                   |
| 9         |         | CD-WA / ID / AN              | 31,600,071         | 9,408,986            | 6,297,497         | 8,670,760          | 24,377,243         | 2,787,825             | 1,865,910        | 2,569,093         | 7,222,828              | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>212,982,682</b> | <b>17,924,808</b>    | <b>9,412,624</b>  | <b>109,842,716</b> | <b>137,180,148</b> | <b>27,838,425</b>     | <b>1,865,910</b> | <b>29,752,788</b> | <b>59,457,123</b>      | <b>4,294,690</b> | <b>12,050,721</b> | <b>16,345,411</b> |
|           | 391XXX  | Office Furniture & Equipment |                    |                      |                   |                    |                    |                       |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN              | 3,730,045          | 1,314,311            | 7,798             | 2,407,936          | 3,730,045          | 0                     | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        |         | GD-WA / ID / AN              | 233,123            | 0                    | 0                 | 0                  | 0                  | 233,123               | 0                | 0                 | 0                      | 233,123          | 0                 |                   |
| 99        |         | GD-OR / AS                   | 12,109             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                      | 12,109           | 0                 |                   |
| 8         |         | GD-AA                        | 170,667            | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 117,820           | 117,820                | 0                | 52,847            |                   |
| 7         |         | CD-AA                        | 76,572,692         | 0                    | 0                 | 53,686,646         | 53,686,646         | 0                     | 0                | 15,856,673        | 15,856,673             | 0                | 7,029,373         |                   |
| 9         |         | CD-WA / ID / AN              | 1,436,590          | 853,099              | 7,622             | 247,508            | 1,108,229          | 252,768               | 2,258            | 73,335            | 328,361                | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>82,155,226</b>  | <b>2,167,410</b>     | <b>15,420</b>     | <b>56,342,090</b>  | <b>58,524,920</b>  | <b>485,891</b>        | <b>2,258</b>     | <b>16,047,828</b> | <b>16,535,977</b>      | <b>12,109</b>    | <b>7,082,220</b>  | <b>7,094,329</b>  |
|           | 392XXX  | Transportation Equipment     |                    |                      |                   |                    |                    |                       |                  |                   |                        |                  |                   |                   |
| 99        |         | ED-WA / ID / AN              | 62,586,887         | 25,750,501           | 12,387,144        | 24,449,242         | 62,586,887         | 0                     | 0                | 0                 | 0                      | 0                | 0                 |                   |
| 99        |         | GD-WA / ID / AN              | 16,180,366         | 0                    | 0                 | 0                  | 0                  | 9,798,071             | 3,412,261        | 2,970,034         | 16,180,366             | 0                | 0                 |                   |
| 99        |         | GD-OR / AS                   | 4,848,983          | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 0                 | 0                      | 4,848,983        | 0                 |                   |
| 8         |         | GD-AA                        | 97,187             | 0                    | 0                 | 0                  | 0                  | 0                     | 0                | 67,093            | 67,093                 | 0                | 30,094            |                   |
| 7         |         | CD-AA                        | 7,544,933          | 0                    | 0                 | 5,289,903          | 5,289,903          | 0                     | 0                | 1,562,405         | 1,562,405              | 0                | 692,625           |                   |
| 9         |         | CD-WA / ID / AN              | 7,326,076          | 1,579,408            | 793,649           | 3,278,498          | 5,651,555          | 467,969               | 235,153          | 971,399           | 1,674,521              | 0                | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>98,584,432</b>  | <b>27,329,909</b>    | <b>13,180,793</b> | <b>33,017,643</b>  | <b>73,528,345</b>  | <b>10,266,040</b>     | <b>3,647,414</b> | <b>5,570,931</b>  | <b>19,484,385</b>      | <b>4,848,983</b> | <b>722,719</b>    | <b>5,571,702</b>  |



|  |            |
|--|------------|
| RESULTS OF OPERATIONS                      | Report ID: |
| COMMON GENERAL PLANT                       | C-GPL-12E  |
| For Twelve Months Ended September 30, 2023 |            |
| Ending Balance Basis                       |            |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                     | Total             | ***** ELECTRIC ***** |                  |                   |                   | ***** GAS NORTH ***** |                |                  |                   | ***** OREGON GAS ***** |                  |                  |   |
|-----------|---------|---------------------------------|-------------------|----------------------|------------------|-------------------|-------------------|-----------------------|----------------|------------------|-------------------|------------------------|------------------|------------------|---|
|           |         |                                 |                   | Direct-WA            | Direct-ID        | Allocated         | Total             | Direct-WA             | Direct-ID      | Allocated        | Total             | Direct-OR              | Allocated        | Total            |   |
|           | 393000  | Stores Equipment                |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 472,783           | 58,866               | 0                | 413,917           | 472,783           | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                | 0 |
| 99        |         | GD-WA / ID / AN                 | 222,353           | 0                    | 0                | 0                 | 0                 | 222,353               | 0              | 0                | 0                 | 222,353                | 0                | 0                | 0 |
| 99        |         | GD-OR / AS                      | 20,792            | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 20,792                 | 0                | 20,792           |   |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |   |
| 7         |         | CD-AA                           | 12,523            | 0                    | 0                | 8,780             | 8,780             | 0                     | 0              | 2,593            | 2,593             | 0                      | 1,150            | 1,150            |   |
| 9         |         | CD-WA / ID / AN                 | 5,874,687         | 493,694              | 185,696          | 3,852,519         | 4,531,909         | 146,279               | 55,021         | 1,141,478        | 1,342,778         | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>6,603,138</b>  | <b>552,560</b>       | <b>185,696</b>   | <b>4,275,216</b>  | <b>5,013,472</b>  | <b>368,632</b>        | <b>55,021</b>  | <b>1,144,071</b> | <b>1,567,724</b>  | <b>20,792</b>          | <b>1,150</b>     | <b>21,942</b>    |   |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 8,636,184         | 1,598,482            | 514,628          | 6,523,074         | 8,636,184         | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |   |
| 99        |         | GD-WA / ID / AN                 | 3,777,778         | 0                    | 0                | 0                 | 0                 | 2,773,950             | 566,687        | 437,141          | 3,777,778         | 0                      | 0                | 0                |   |
| 99        |         | GD-OR / AS                      | 1,227,562         | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 1,227,562              | 0                | 1,227,562        |   |
| 8         |         | GD-AA                           | 5,848,809         | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 4,037,725        | 4,037,725         | 0                      | 1,811,084        | 1,811,084        |   |
| 7         |         | CD-AA                           | 15,861,644        | 0                    | 0                | 11,120,916        | 11,120,916        | 0                     | 0              | 3,284,629        | 3,284,629         | 0                      | 1,456,099        | 1,456,099        |   |
| 9         |         | CD-WA / ID / AN                 | 2,025,099         | 24,351               | 747,989          | 789,882           | 1,562,222         | 7,215                 | 221,625        | 234,037          | 462,877           | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>37,377,076</b> | <b>1,622,833</b>     | <b>1,262,617</b> | <b>18,433,872</b> | <b>21,319,322</b> | <b>2,781,165</b>      | <b>788,312</b> | <b>7,993,532</b> | <b>11,563,009</b> | <b>1,227,562</b>       | <b>3,267,183</b> | <b>4,494,745</b> |   |
|           | 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                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>116,787</b>    | <b>0</b>             | <b>0</b>         | <b>116,787</b>    | <b>116,787</b>    | <b>0</b>              | <b>0</b>       | <b>0</b>         | <b>0</b>          | <b>0</b>               | <b>0</b>         | <b>0</b>         |   |
|           | 395000  | Laboratory Equipment            |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 3,292,994         | 397,207              | 15,791           | 2,879,996         | 3,292,994         | 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                           | 232,523           | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 160,522          | 160,522           | 0                      | 72,001           | 72,001           |   |
| 7         |         | CD-AA                           | 1,325,251         | 0                    | 0                | 929,160           | 929,160           | 0                     | 0              | 274,433          | 274,433           | 0                      | 121,658          | 121,658          |   |
| 9         |         | CD-WA / ID / AN                 | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>5,074,602</b>  | <b>397,207</b>       | <b>15,791</b>    | <b>3,809,156</b>  | <b>4,222,154</b>  | <b>110,331</b>        | <b>0</b>       | <b>529,872</b>   | <b>640,203</b>    | <b>18,586</b>          | <b>193,659</b>   | <b>212,245</b>   |   |
|           | 396XXX  | Power Operated Equipment        |                   |                      |                  |                   |                   |                       |                |                  |                   |                        |                  |                  |   |
| 99        |         | ED-WA / ID / AN                 | 25,398,005        | 12,542,856           | 7,583,364        | 5,271,785         | 25,398,005        | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |   |
| 99        |         | GD-WA / ID / AN                 | 4,308,335         | 0                    | 0                | 0                 | 0                 | 2,666,249             | 821,497        | 820,589          | 4,308,335         | 0                      | 0                | 0                |   |
| 99        |         | GD-OR / AS                      | 43,834            | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 43,834                 | 0                | 43,834           |   |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                | 0                 | 0                 | 0                     | 0              | 0                | 0                 | 0                      | 0                | 0                |   |
| 7         |         | CD-AA                           | 528,478           | 0                    | 0                | 370,527           | 370,527           | 0                     | 0              | 109,437          | 109,437           | 0                      | 48,514           | 48,514           |   |
| 9         |         | CD-WA / ID / AN                 | 1,366,842         | 250,008              | 316,561          | 487,854           | 1,054,423         | 74,076                | 93,795         | 144,548          | 312,419           | 0                      | 0                | 0                |   |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>31,645,494</b> | <b>12,792,864</b>    | <b>7,899,925</b> | <b>6,130,166</b>  | <b>26,822,955</b> | <b>2,740,325</b>      | <b>915,292</b> | <b>1,074,574</b> | <b>4,730,191</b>  | <b>43,834</b>          | <b>48,514</b>    | <b>92,348</b>    |   |

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>COMMON GENERAL PLANT</b>                | <b>C-GPL-12E</b> |
| For Twelve Months Ended September 30, 2023 |                  |
| Ending Balance Basis                       |                  |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                | Total              | ***** ELECTRIC ***** |                   |                    | ***** GAS NORTH ***** |                   |                  | ***** OREGON GAS ***** |                    |                   |                   |                   |
|-----------|---------|----------------------------|--------------------|----------------------|-------------------|--------------------|-----------------------|-------------------|------------------|------------------------|--------------------|-------------------|-------------------|-------------------|
|           |         |                            |                    | Direct-WA            | Direct-ID         | Allocated          | Total                 | Direct-WA         | Direct-ID        | Allocated              | Total              | Direct-OR         | Allocated         | Total             |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                       |                   |                  |                        |                    |                   |                   |                   |
| 99        |         | ED-WA / ID / AN            | 42,642,325         | 12,763,232           | 6,511,959         | 23,367,134         | 42,642,325            | 0                 | 0                | 0                      | 0                  | 0                 |                   |                   |
| 99        |         | GD-WA / ID / AN            | 889,482            | 0                    | 0                 | 0                  | 0                     | 595,634           | 287,726          | 6,122                  | 889,482            | 0                 |                   |                   |
| 99        |         | GD-OR / AS                 | 742,178            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                      | 742,178            | 0                 |                   |                   |
| 8         |         | GD-AA                      | 243,298            | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 167,961                | 0                  | 75,337            |                   |                   |
| 7         |         | CD-AA                      | 104,375,930        | 0                    | 0                 | 73,180,052         | 73,180,052            | 0                 | 0                | 21,614,168             | 21,614,168         | 0                 | 9,581,710         |                   |
| 9         |         | CD-WA/ ID / AN             | 20,297,971         | 10,303,468           | 2,861,499         | 2,493,496          | 15,658,463            | 3,052,855         | 847,845          | 738,808                | 4,639,508          | 0                 | 0                 |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>169,191,184</b> | <b>23,066,700</b>    | <b>9,373,458</b>  | <b>99,040,682</b>  | <b>131,480,840</b>    | <b>3,648,489</b>  | <b>1,135,571</b> | <b>22,527,059</b>      | <b>27,311,119</b>  | <b>742,178</b>    | <b>9,657,047</b>  | <b>10,399,225</b> |
|           | 398000  | Miscellaneous Equipment    |                    |                      |                   |                    |                       |                   |                  |                        |                    |                   |                   |                   |
| 99        |         | ED-WA / ID / AN            | 281,852            | 0                    | 6,846             | 275,006            | 281,852               | 0                 | 0                | 0                      | 0                  | 0                 | 0                 |                   |
| 99        |         | GD-WA / ID / AN            | 0                  | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                      | 0                  | 0                 | 0                 |                   |
| 99        |         | GD-OR / AS                 | 9,092              | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 0                      | 9,092              | 0                 | 9,092             |                   |
| 8         |         | GD-AA                      | 889                | 0                    | 0                 | 0                  | 0                     | 0                 | 0                | 614                    | 0                  | 275               | 275               |                   |
| 7         |         | CD-AA                      | 819,147            | 0                    | 0                 | 574,320            | 574,320               | 0                 | 0                | 169,629                | 169,629            | 0                 | 75,198            | 75,198            |
| 9         |         | CD-WA/ ID / AN             | 13,290             | 0                    | 3,524             | 6,728              | 10,252                | 0                 | 1,044            | 1,994                  | 3,038              | 0                 | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>1,124,270</b>   | <b>0</b>             | <b>10,370</b>     | <b>856,054</b>     | <b>866,424</b>        | <b>0</b>          | <b>1,044</b>     | <b>172,237</b>         | <b>173,281</b>     | <b>9,092</b>      | <b>75,473</b>     | <b>84,565</b>     |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>665,430,785</b> | <b>86,655,150</b>    | <b>42,056,261</b> | <b>342,864,433</b> | <b>471,575,844</b>    | <b>51,511,391</b> | <b>8,510,758</b> | <b>87,556,762</b>      | <b>147,578,911</b> | <b>12,063,343</b> | <b>34,212,687</b> | <b>46,276,030</b> |

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended September 30, 2023  
 Ending Balance Basis

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

AVISTA UTILITIES  
 Electric Copy

| Ref/Basis | Account | Description                                     | Total              | ***** ELECTRIC ***** |           |                    |                    | ***** GAS NORTH ***** |                |                   |                   | ***** OREGON GAS***** |                   |                   |
|-----------|---------|---|--------------------|----------------------|-----------|--------------------|--------------------|-----------------------|----------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
|           |         |   |                    | Direct-WA            | Direct-ID | Allocated          | Total              | Direct-WA             | Direct-ID      | Allocated         | Total             | Direct-OR             | Allocated         | Total             |
|           | 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                                 | 1,794,111          | 0                    | 0         | 0                  | 0                  | 1,022,594             | 771,517        | 0                 | 1,794,111         | 0                     | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 425,951            | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 425,951               | 0                 | 425,951           |
| 8         |         | GD-AA   | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 7         |         | CD-AA   | 6,222,493          | 0                    | 0         | 4,362,714          | 4,362,714          | 0                     | 0              | 1,288,554         | 1,288,554         | 0                     | 571,225           | 571,225           |
| 9         |         | CD-WA / ID / AN                                 | 194,058            | 0                    | 0         | 149,702            | 149,702            | 0                     | 0              | 44,356            | 44,356            | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>20,787,440</b>  | <b>319,716</b>       | <b>0</b>  | <b>16,343,527</b>  | <b>16,663,243</b>  | <b>1,022,594</b>      | <b>771,517</b> | <b>1,332,910</b>  | <b>3,127,021</b>  | <b>425,951</b>        | <b>571,225</b>    | <b>997,176</b>    |
|           | 303100  | Misc Intangible Plant--Mainframe Software       |                    |                      |           |                    |                    |                       |                |                   |                   |                       |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 27,019,789         | 4,616,657            | 0         | 22,403,132         | 27,019,789         | 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   | 420,398            | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 290,222           | 290,222           | 0                     | 130,176           | 130,176           |
| 7         |         | CD-AA   | 115,988,041        | 0                    | 0         | 81,321,535         | 81,321,535         | 0                     | 0              | 24,018,804        | 24,018,804        | 0                     | 10,647,702        | 10,647,702        |
| 9         |         | CD-WA / ID / AN                                 | 962,476            | 279,786              | 0         | 462,697            | 742,483            | 82,899                | 0              | 137,094           | 219,993           | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>144,745,315</b> | <b>4,896,443</b>     | <b>0</b>  | <b>104,187,364</b> | <b>109,083,807</b> | <b>82,899</b>         | <b>0</b>       | <b>24,446,120</b> | <b>24,529,019</b> | <b>354,611</b>        | <b>10,777,878</b> | <b>11,132,489</b> |
|           | 30310X  | Misc Intangible Plant--Term On-Premise Software |                    |                      |           |                    |                    |                       |                |                   |                   |                       |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 4,987,102          | 0                    | 0         | 4,987,102          | 4,987,102          | 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   | 1,067,130          | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 736,693           | 736,693           | 0                     | 330,437           | 330,437           |
| 7         |         | CD-AA   | 29,899,279         | 0                    | 0         | 20,962,982         | 20,962,982         | 0                     | 0              | 6,191,543         | 6,191,543         | 0                     | 2,744,754         | 2,744,754         |
| 9         |         | CD-WA / ID / AN                                 | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>35,953,511</b>  | <b>0</b>             | <b>0</b>  | <b>25,950,084</b>  | <b>25,950,084</b>  | <b>0</b>              | <b>0</b>       | <b>6,928,236</b>  | <b>6,928,236</b>  | <b>0</b>              | <b>3,075,191</b>  | <b>3,075,191</b>  |
|           | 303110  | Misc Intangible Plant--PC Software              |                    |                      |           |                    |                    |                       |                |                   |                   |                       |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 7,813,329          | 0                    | 0         | 7,813,329          | 7,813,329          | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 8         |         | GD-AA   | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 7         |         | CD-AA   | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 9         |         | CD-WA / ID / AN                                 | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>7,813,329</b>   | <b>0</b>             | <b>0</b>  | <b>7,813,329</b>   | <b>7,813,329</b>   | <b>0</b>              | <b>0</b>       | <b>0</b>          | <b>0</b>          | <b>0</b>              | <b>0</b>          | <b>0</b>          |
|           | 303115  | Misc Intangible Plant--PC Software              |                    |                      |           |                    |                    |                       |                |                   |                   |                       |                   |                   |
| 99        |         | ED-WA / ID / AN                                 | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 99        |         | GD-WA / ID / AN                                 | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 99        |         | GD-OR / AS                                      | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 8         |         | GD-AA   | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
| 7         |         | CD-AA   | 98,160,456         | 0                    | 0         | 68,822,259         | 68,822,259         | 0                     | 0              | 20,327,067        | 20,327,067        | 0                     | 9,011,130         | 9,011,130         |
| 9         |         | CD-WA / ID / AN                                 | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                            | <b>98,160,456</b>  | <b>0</b>             | <b>0</b>  | <b>68,822,259</b>  | <b>68,822,259</b>  | <b>0</b>              | <b>0</b>       | <b>20,327,067</b> | <b>20,327,067</b> | <b>0</b>              | <b>9,011,130</b>  | <b>9,011,130</b>  |

**RESULTS OF OPERATIONS**  
**COMMON INTANGIBLE PLANT**  
 For Twelve Months Ended September 30, 2023  
 Ending Balance Basis

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

AVISTA UTILITIES  
 Electric Copy

| Ref/Basis | Account      | Description                               | Total              | ***** ELECTRIC ***** |           |                    |                    | ***** GAS NORTH ***** |                |                   |                   | ***** OREGON GAS***** |                   |                   |
|-----------|--------------|---|--------------------|----------------------|-----------|--------------------|--------------------|-----------------------|----------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
|           |              |   |                    | Direct-WA            | Direct-ID | Allocated          | Total              | Direct-WA             | Direct-ID      | Allocated         | Total             | Direct-OR             | Allocated         | Total             |
|           | 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         | 20,467,720         | 20,467,720         | 0                     | 0              | 6,045,264         | 6,045,264         | 0                     | 2,679,907         | 2,679,907         |
| 9         |              | CD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>29,192,891</b>  | <b>0</b>             | <b>0</b>  | <b>20,467,720</b>  | <b>20,467,720</b>  | <b>0</b>              | <b>0</b>       | <b>6,045,264</b>  | <b>6,045,264</b>  | <b>0</b>              | <b>2,679,907</b>  | <b>2,679,907</b>  |
|           | 303121       | Misc Intangible Plant--AMI Software       |                    |                      |           |                    |                    |                       |                |                   |                   |                       |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 1,779,527          | 1,779,527            | 0         | 0                  | 1,779,527          | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 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                                     | 83,245             | 0                    | 0         | 58,365             | 58,365             | 0                     | 0              | 17,238            | 17,238            | 0                     | 7,642             | 7,642             |
| 9         |              | CD-WA / ID / AN                           | 18,583,430         | 14,335,815           | 0         | 0                  | 14,335,815         | 4,247,615             | 0              | 0                 | 4,247,615         | 0                     | 0                 | 0                 |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>20,446,202</b>  | <b>16,115,342</b>    | <b>0</b>  | <b>58,365</b>      | <b>16,173,707</b>  | <b>4,247,615</b>      | <b>0</b>       | <b>17,238</b>     | <b>4,264,853</b>  | <b>0</b>              | <b>7,642</b>      | <b>7,642</b>      |
|           | 30313X       | Misc Intangible Plant--Term SAAS Software |                    |                      |           |                    |                    |                       |                |                   |                   |                       |                   |                   |
| 99        |              | ED-WA / ID / AN                           | 760,639            | 0                    | 0         | 760,639            | 760,639            | 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                                     | 18,396,250         | 0                    | 0         | 12,897,979         | 12,897,979         | 0                     | 0              | 3,809,495         | 3,809,495         | 0                     | 1,688,776         | 1,688,776         |
| 9         |              | CD-WA / ID / AN                           | 0                  | 0                    | 0         | 0                  | 0                  | 0                     | 0              | 0                 | 0                 | 0                     | 0                 | 0                 |
|           |              | <b>TOTAL ACCOUNT</b>                      | <b>19,156,889</b>  | <b>0</b>             | <b>0</b>  | <b>13,658,618</b>  | <b>13,658,618</b>  | <b>0</b>              | <b>0</b>       | <b>3,809,495</b>  | <b>3,809,495</b>  | <b>0</b>              | <b>1,688,776</b>  | <b>1,688,776</b>  |
|           | <b>TOTAL</b> |   | <b>376,256,033</b> | <b>21,331,501</b>    | <b>0</b>  | <b>257,301,266</b> | <b>278,632,767</b> | <b>5,353,108</b>      | <b>771,517</b> | <b>62,906,330</b> | <b>69,030,955</b> | <b>780,562</b>        | <b>27,811,749</b> | <b>28,592,311</b> |

ALLOCATION RATIOS:

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

|  |                                |
|--|--------------------------------|
| RESULTS OF OPERATIONS  | Report ID:<br><b>C-DTX-12E</b> |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>                             |                                |
| For Twelve Months Ended September 30, 2023<br>Ending Balance Basis |                                |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                           | Total               | Electric            | Gas North           | Oregon Gas         |
|-----------|---------|---------------------------------------|---------------------|---------------------|---------------------|--------------------|
|           |         | ADFIT - Common Plant (For Report APL) |                     |                     |                     |                    |
| 7         | 282900  | CD-AA                                 | (67,152,216)        | (47,081,762)        | (13,905,881)        | (6,164,573)        |
| 8         | 282900  | GD-AA                                 | 0                   | 0                   | 0                   | 0                  |
| 9         | 282900  | CD-WA / ID / AN                       | (639,769)           | (639,769)           | 0                   | 0                  |
| 7         | 282919  | CD-AA                                 | (6,814,609)         | (4,777,859)         | (1,411,169)         | (625,581)          |
| 7         | 283750  | CD-AA                                 | (7,185)             | (5,037)             | (1,488)             | (660)              |
|           |         | Total                                 | <u>(74,613,779)</u> | <u>(52,504,427)</u> | <u>(15,318,538)</u> | <u>(6,790,814)</u> |

ALLOCATION RATIOS:

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

|  |                  |
|--|------------------|
| RESULTS OF OPERATIONS                      | Report ID:       |
| <b>COMMON WORKING CAPITAL</b>              | <b>C-WKC-12E</b> |
| For Twelve Months Ended September 30, 2023 |                  |
| Ending Balance Basis                       |                  |

AVISTA UTILITIES

Electric Copy

| Ref/Basis    | Account Description                               | ***** SYSTEM ***** |                   |                  |                    | ***** ELECTRIC ***** |                   | ***** GAS NORTH ***** |                  | *GAS SOUTH*      |
|--------------|---|--------------------|-------------------|------------------|--------------------|----------------------|-------------------|-----------------------|------------------|------------------|
|              |   | Washington         | Idaho             | Oregon           | Total              | Washington           | Idaho             | Washington            | Idaho            | Oregon           |
| 1            | 151120 Fuel Stock Coal-Colstrip                   | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                     | 0                | 0                |
| 1            | 151210 Fuel Stock Hog Ffuel-KFGS                  | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                     | 0                | 0                |
| 7/4          | 154100 Plant Materials & Oper Supplies            | 0                  | 0                 | 6,618,379        | 6,618,379          | 0                    | 0                 | 0                     | 0                | 6,618,379        |
| 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                 | 104              | 104                | 0                    | 0                 | 0                     | 0                | 104              |
| 7/4          | 154550 Supply Chain Average Cost Variance         | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                     | 0                | 0                |
| 7/4          | 154560 Supply Chain Invoice Price Variance        | 0                  | 0                 | (2)              | (2)                | 0                    | 0                 | 0                     | 0                | (2)              |
| 99           | 163998 Common Working Capital                     | 0                  | 0                 | 0                | 0                  | 0                    | 0                 | 0                     | 0                | 0                |
| 99           | 163999 Investor-Supplied Working Capital          | 75,457,040         | 32,764,759        | 0                | 108,221,799        | 65,902,231           | 29,235,431        | 9,554,809             | 3,529,328        | 0                |
| <b>TOTAL</b> |   | <b>75,457,040</b>  | <b>32,764,759</b> | <b>6,618,481</b> | <b>114,840,280</b> | <b>65,902,231</b>    | <b>29,235,431</b> | <b>9,554,809</b>      | <b>3,529,328</b> | <b>6,618,481</b> |

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios  
 99 Not Allocated

|          |           |           |                |           |            |
|----------|-----------|-----------|----------------|-----------|------------|
| Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
| 70.112%  | 20.708%   | 9.180%    | 33.057%        | 28.254%   | 100.000%   |