

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	226,474,418	154,939,836	71,534,582
	Adjustments			
	Adjusted Net Operating Income (Loss)	226,474,418	154,939,836	71,534,582
E-APL	Electric Net Rate Base	3,351,912,287	2,251,632,658	1,100,279,629
	RATE OF RETURN	6.757%	6.881%	6.501%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers - AMA Percent	11-01-2023 thru 10-31-2024	417,413	271,226	146,187
				100.000%	64.978%	35.022%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2023 thru 10-31-2024	42,768,886	27,973,206	14,795,680
				100.000%	65.406%	34.594%
4	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
Net Direct Plant	1,661,390,549	1,147,322,459	514,068,090			
Percentage	100.000%	69.058%	30.942%			
4	Total Percentages Percent		400.000%	274.811%	125.189%	
			100.000%	68.703%	31.297%	

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES			
ELECTRIC ALLOCATION PERCENTAGES							
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis							
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 901 - 935		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 905 Utility 9 Only		5,750,511	4,121,480	1,629,031	0
		Adjustments		0	0	0	0
		Total		135,565,074	115,155,464	14,007,349	6,402,261
		Percentage		100.000%	84.944%	10.333%	4.723%
		Direct Labor Accts 500 - 894		69,599,392	51,951,449	12,829,660	4,818,283
		Direct Labor Accts 901 - 935		25,229,673	18,645,658	2,841,271	3,742,744
		Direct Labor Accts 901 - 905 Utility 9 Only		5,270,888	3,676,701	1,594,187	0
		Total		100,099,953	74,273,808	17,265,118	8,561,027
		Percentage		100.000%	74.200%	17.248%	8.552%
		Number of Customers at		797,628	416,479	273,638	107,511
		Percentage		100.000%	52.215%	34.306%	13.479%
		Net Direct Plant		4,635,600,983	3,454,855,358	784,053,033	396,692,592
		Percentage		100.000%	74.528%	16.914%	8.558%
		Total Percentages		400.000%	285.888%	78.801%	35.311%
		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

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RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES			
ELECTRIC ALLOCATION PERCENTAGES							
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis							
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		13,730,176	0	9,527,830	4,202,346
		Direct O & M Accts 901 - 935		3,580,140	0	1,946,392	1,633,748
		Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031	0
		Total		18,939,347	0	13,103,253	5,836,094
		Percentage		100.000%	0.000%	69.185%	30.815%
		Direct Labor Accts 500 - 894		12,843,901	0	9,337,229	3,506,672
		Direct Labor Accts 901 - 935		4,309,521	0	1,859,734	2,449,787
		Direct Labor Accts 901 - 905 Utility 9 Only		1,594,187	0	1,594,187	0
		Total		18,747,609	0	12,791,150	5,956,459
		Percentage		100.000%	0.000%	68.228%	31.772%
		Number of Customers at		381,149	0	273,638	107,511
		Percentage		100.000%	0.000%	71.793%	28.207%
		Net Direct Plant		1,165,275,737	0	770,125,934	395,149,803
		Percentage		100.000%	0.000%	66.090%	33.910%
		Total Percentages		400.000%	0.000%	275.296%	124.704%
		Average (GD AA)		100.000%	0.000%	68.824%	31.176%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
9	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
Percentage	100.000%	81.607%	18.393%	0.000%			

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	10-01-2023 thru 10-31-2024	3,752,796,020	2,506,282,295	1,246,513,725
				100.000%	66.784%	33.216%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2023 thru 10-31-2024	306,645,562	211,376,448	95,269,114
				100.000%	68.932%	31.068%
14		Net Allocated Schedule M's - AMA Percent	11-01-2023 thru 10-31-2024	-140,635,058	-94,435,002	-46,200,056
				100.000%	67.149%	32.851%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	467,806,556	0	467,806,556	308,481,748	0	308,481,748	159,324,808	0	159,324,808
99	442200	Commercial - Firm & Int.	368,299,866	0	368,299,866	265,078,650	0	265,078,650	103,221,216	0	103,221,216
1	442300	Industrial	136,754,596	0	136,754,596	75,540,198	0	75,540,198	61,214,398	0	61,214,398
99	444000	Public Street & Highway Lighting	8,675,054	0	8,675,054	5,532,479	0	5,532,479	3,142,575	0	3,142,575
99	448000	Interdepartmental Revenue	1,954,263	0	1,954,263	1,679,986	0	1,679,986	274,277	0	274,277
99	499XXX	Unbilled Revenue	1,263,954	0	1,263,954	1,531,160	0	1,531,160	(267,206)	0	(267,206)
		TOTAL SALES TO ULTIMATE CUSTOMERS	984,754,289	0	984,754,289	657,844,221	0	657,844,221	326,910,068	0	326,910,068
1	447XXX	Sales for Resale	0	241,488,012	241,488,012	0	155,711,470	155,711,470	0	85,776,542	85,776,542
		TOTAL SALES OF ELECTRICITY	984,754,289	241,488,012	1,226,242,301	657,844,221	155,711,470	813,555,691	326,910,068	85,776,542	412,686,610
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	155,830	0	155,830	45,810	0	45,810	110,020	0	110,020
1	453000	Sales of Water & Water Power	0	590,502	590,502	0	380,756	380,756	0	209,746	209,746
1	454000	Rent from Electric Property	7,256,049	275,356	7,531,405	4,211,550	177,550	4,389,100	3,044,499	97,806	3,142,305
1	454100	Rent from Trnsmission Joint Use	57,672	0	57,672	20,220	0	20,220	37,452	0	37,452
1	456XXX	Other Electric Revenues	27,066,348	62,881,367	89,947,715	18,864,674	40,545,905	59,410,579	8,201,674	22,335,462	30,537,136
		TOTAL OTHER OPERATING REVENUE	34,535,899	63,747,225	98,283,124	23,142,254	41,104,211	64,246,465	11,393,645	22,643,014	34,036,659
		TOTAL ELECTRIC REVENUE	1,019,290,188	305,235,237	1,324,525,425	680,986,475	196,815,681	877,802,156	338,303,713	108,419,556	446,723,269

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	187,994	187,994	0	121,219	121,219	0	66,775	66,775
1	501XXX	Fuel	0	42,590,999	42,590,999	0	27,462,676	27,462,676	0	15,128,323	15,128,323
1	502000	Steam Expense	0	3,919,400	3,919,400	0	2,527,229	2,527,229	0	1,392,171	1,392,171
1	503000	Steam Power Gen - Steam Purchases	0	27,715	27,715	0	17,871	17,871	0	9,844	9,844
1	505000	Electric Expense	0	792,494	792,494	0	511,000	511,000	0	281,494	281,494
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,398,020	6,398,020	0	4,125,443	4,125,443	0	2,272,577	2,272,577
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	866,588	0	866,588	0	0	0	866,588	0	866,588
		MAINTENANCE									
1	510000	Supervision & Engineering	0	519,234	519,234	0	334,802	334,802	0	184,432	184,432
1	511000	Structures	0	923,001	923,001	0	595,151	595,151	0	327,850	327,850
1	512000	Boiler Plant	0	9,313,905	9,313,905	0	6,005,606	6,005,606	0	3,308,299	3,308,299
1	513000	Electric Plant	0	3,039,460	3,039,460	0	1,959,844	1,959,844	0	1,079,616	1,079,616
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,708,933	1,708,933	0	1,101,920	1,101,920	0	607,013	607,013
		TOTAL STEAM POWER GENERATION EXP	866,588	69,421,155	70,287,743	0	44,762,761	44,762,761	866,588	24,658,394	25,524,982
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,534,398	2,534,398	0	1,634,180	1,634,180	0	900,218	900,218
1	536000	Water for Power	0	1,181,249	1,181,249	0	761,669	761,669	0	419,580	419,580
1	537000	Hydraulic Expense	7,194,095	3,351,698	10,545,793	4,657,380	2,161,175	6,818,555	2,536,715	1,190,523	3,727,238
1	538000	Electric Expense	0	6,630,277	6,630,277	0	4,275,203	4,275,203	0	2,355,074	2,355,074
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,530,389	1,530,389	0	986,795	986,795	0	543,594	543,594
1	540000	Rent	0	1,667,424	1,667,424	0	1,075,155	1,075,155	0	592,269	592,269
1	540100	MT Trust Funds Land Settlement Rents	6,064,500	0	6,064,500	3,954,806	0	3,954,806	2,109,694	0	2,109,694
		MAINTENANCE									
1	541000	Supervision & Engineering	0	530,284	530,284	0	341,927	341,927	0	188,357	188,357
1	542000	Structures	0	332,273	332,273	0	214,250	214,250	0	118,023	118,023
1	543000	Reservoirs, Dams, & Waterways	0	249,555	249,555	0	160,913	160,913	0	88,642	88,642
1	544000	Electric Plant	0	2,874,133	2,874,133	0	1,853,241	1,853,241	0	1,020,892	1,020,892
1	545000	Miscellaneous Hydraulic Plant	0	614,265	614,265	0	396,078	396,078	0	218,187	218,187
		TOTAL HYDRO POWER GENERATION EXP	13,258,595	21,495,945	34,754,540	8,612,186	13,860,586	22,472,772	4,646,409	7,635,359	12,281,768
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	535,220	535,220	0	345,110	345,110	0	190,110	190,110
1	547XXX	Fuel	0	121,376,596	121,376,596	0	78,263,629	78,263,629	0	43,112,967	43,112,967
1	548000	Generation Expense	0	5,235,845	5,235,845	0	3,376,073	3,376,073	0	1,859,772	1,859,772
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,507,013	1,507,013	0	971,722	971,722	0	535,291	535,291
1	550000	Rent	0	76,210	76,210	0	49,140	49,140	0	27,070	27,070
		MAINTENANCE									
1	551000	Supervision & Engineering	0	738,373	738,373	0	476,103	476,103	0	262,270	262,270
1	552000	Structures	0	126,393	126,393	0	81,498	81,498	0	44,895	44,895
1	553000	Generating & Electric Equipment	0	2,818,905	2,818,905	0	1,817,630	1,817,630	0	1,001,275	1,001,275
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,089,026	1,089,026	0	702,204	702,204	0	386,822	386,822
		TOTAL OTHER POWER GENERATION EXP	0	133,503,581	133,503,581	0	86,083,109	86,083,109	0	47,420,472	47,420,472

RESULTS OF OPERATIONS			AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			Report ID:			E-OPS-12A					
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			***** 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	14,024,971	236,614,863	250,639,834	0	152,569,264	152,569,264	14,024,971	84,045,599	98,070,570
1	556000	System Control & Load Dispatching	0	955,409	955,409	0	616,048	616,048	0	339,361	339,361
E-557	557XXX	Other Expense	29,178,706	32,299,946	61,478,652	3,313,997	20,827,006	24,141,003	25,864,709	11,472,940	37,337,649
		TOTAL OTHER POWER SUPPLY EXPENSE	43,203,677	269,870,218	313,073,895	3,313,997	174,012,318	177,326,315	39,889,680	95,857,900	135,747,580
		TOTAL PRODUCTION OPERATING EXP	57,328,860	494,290,899	551,619,759	11,926,183	318,718,774	330,644,957	45,402,677	175,572,125	220,974,802
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,320,876	2,320,876	0	1,496,501	1,496,501	0	824,375	824,375
1	561000	Load Dispatching	0	3,007,657	3,007,657	0	1,939,337	1,939,337	0	1,068,320	1,068,320
1	562000	Station Expense	0	392,173	392,173	0	252,873	252,873	0	139,300	139,300
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	531,778	531,778	0	342,890	342,890	0	188,888	188,888
1	565XXX	Transmission of Electricity by Others	0	20,985,276	20,985,276	0	13,531,306	13,531,306	0	7,453,970	7,453,970
1	566000	Miscellaneous Transmission Expense	0	4,477,840	4,477,840	0	2,887,311	2,887,311	0	1,590,529	1,590,529
1	567000	Rent	0	105,316	105,316	0	67,908	67,908	0	37,408	37,408
		MAINTENANCE									
1	568000	Supervision & Engineering	18,450	361,104	379,554	18,450	232,840	251,290	0	128,264	128,264
1	569000	Structures	8,268	396,963	405,231	8,268	255,962	264,230	0	141,001	141,001
1	570000	Station Equipment	0	526,613	526,613	0	339,560	339,560	0	187,053	187,053
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	6,617	1,697,210	1,703,827	3,400	1,094,361	1,097,761	3,217	602,849	606,066
1	572000	Underground Lines	7,133	0	7,133	0	0	0	7,133	0	7,133
1	573000	Service Miscellaneous	618	81,944	82,562	618	52,837	53,455	0	29,107	29,107
		TOTAL TRANSMISSION OPERATING EXP	41,086	34,884,750	34,925,836	30,736	22,493,686	22,524,422	10,350	12,391,064	12,401,414

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	16,532,150	31,174,637	47,706,787	11,890,657	20,101,406	31,992,063	4,641,493	11,073,231	15,714,724
E-DEPX		Depreciation Expense-Transmission	758,223	23,412,528	24,170,751	525,164	15,096,398	15,621,562	233,059	8,316,130	8,549,189
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,607	1,181,607	0	761,900	761,900	0	419,707	419,707
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supply	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,960	128,960	0	71,040	71,040
99	407327	Colstrip Reg. Asset Amortization	1,804,617	0	1,804,617	1,076,325	0	1,076,325	728,292	0	728,292
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,097	21,097	0	11,622	11,622
1	407334	Amortization of EIM Deferral	349,560	0	349,560	0	0	0	349,560	0	349,560
1	407356	Amortization of CEIP Deferral	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,072,872	0	1,072,872	0	0	0	1,072,872	0	1,072,872
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	570,058	570,058	0	314,027	314,027
99	407395	Optional Renewable Power Revenue Offset	371,361	0	371,361	278,066	0	278,066	93,295	0	93,295
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(3,178,054)	0	(3,178,054)	(1,474,013)	0	(1,474,013)	(1,704,041)	0	(1,704,041)
99	407434	EIM Deferred O&M	(308,731)	0	(308,731)	0	0	0	(308,731)	0	(308,731)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(14,838,802)	0	(14,838,802)	(9,863,125)	0	(9,863,125)	(4,975,677)	0	(4,975,677)
99	407451	Deferral CEIP	(1,470,674)	0	(1,470,674)	(1,470,674)	0	(1,470,674)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(3,224,290)	0	(3,224,290)	0	0	0	(3,224,290)	0	(3,224,290)
99	407494	Amortization of Schedule 98 REC Rev	(1,708)	0	(1,708)	(1,708)	0	(1,708)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)	0	(2,989)	(2,989)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,719,596	17,719,596	0	11,425,596	11,425,596	0	6,294,000	6,294,000
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,021,807)	74,596,757	69,574,950	(1,078,282)	48,099,989	47,021,707	(3,943,525)	26,496,768	22,553,243
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	52,348,139	603,772,406	656,120,545	10,878,637	389,312,449	400,191,086	41,469,502	214,459,957	255,929,459

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	895,159	2,957,258	3,852,417	684,834	1,934,224	2,619,058	210,325	1,023,034	1,233,359
3	582000	Station Expense	864,460	106,047	970,507	610,899	69,361	680,260	253,561	36,686	290,247
3	583000	Overhead Line Expense	1,995,068	888,267	2,883,335	1,320,309	580,980	1,901,289	674,759	307,287	982,046
3	584000	Underground Line Expense	3,227,723	9,785	3,237,508	1,933,962	6,400	1,940,362	1,293,761	3,385	1,297,146
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	12,550	0	12,550	12,550	0	12,550	0	0	0
3	586000	Meter Expense	2,191,541	33,839	2,225,380	1,716,262	22,133	1,738,395	475,279	11,706	486,985
3	587000	Customer Installations Expense	748,891	92,755	841,646	487,741	60,667	548,408	261,150	32,088	293,238
3	588000	Miscellaneous Distribution Expense	5,347,370	3,906,492	9,253,862	3,973,683	2,555,080	6,528,763	1,373,687	1,351,412	2,725,099
3	589000	Rent	110	245,634	245,744	110	160,659	160,769	0	84,975	84,975
		MAINTENANCE:									
3	590000	Supervision & Engineering	317,758	1,090,009	1,407,767	241,890	712,931	954,821	75,868	377,078	452,946
3	591000	Structures	307,117	7,640	314,757	209,548	4,997	214,545	97,569	2,643	100,212
3	592000	Station Equipment	575,675	55,032	630,707	325,431	35,994	361,425	250,244	19,038	269,282
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	24,696,560	(960)	24,695,600	15,270,534	(628)	15,269,906	9,426,026	(332)	9,425,694
3	594000	Underground Lines	807,019	0	807,019	549,453	0	549,453	257,566	0	257,566
3	595000	Line Transformers	308,227	0	308,227	233,356	0	233,356	74,871	0	74,871
3	596000	Street Light & Signal System Maintenance Exp	61,150	0	61,150	55,948	0	55,948	5,202	0	5,202
3	597000	Meters	64,880	0	64,880	61,479	0	61,479	3,401	0	3,401
3	598000	Miscellaneous Distribution Expense	347,630	326,372	674,002	285,219	213,467	498,686	62,411	112,905	175,316
		TOTAL DISTRIBUTION OPERATING EXP	42,768,888	9,718,170	52,487,058	27,973,208	6,356,265	34,329,473	14,795,680	3,361,905	18,157,585
E-DEPX		Depreciation Expense-Distribution	60,778,757	85,657	60,864,414	41,806,788	56,025	41,862,813	18,971,969	29,632	19,001,601
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	120,429	0	120,429	120,429	0	120,429	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	60,621,182	0	60,621,182	54,409,067	0	54,409,067	6,212,115	0	6,212,115
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	121,520,368	85,657	121,606,025	96,336,284	56,025	96,392,309	25,184,084	29,632	25,213,716
		TOTAL DISTRIBUTION EXPENSES	164,289,256	9,803,827	174,093,083	124,309,492	6,412,290	130,721,782	39,979,764	3,391,537	43,371,301

RESULTS OF OPERATIONS			AVISTA UTILITIES											
ELECTRIC OPERATING STATEMENT			Report ID: E-OPS-12A											
For Twelve Months Ended October 31, 2024														
Average of Monthly Averages Basis														
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
***** SYSTEM *****						***** WASHINGTON *****			***** IDAHO *****					
2	901000	CUSTOMER ACCOUNTS EXPENSES:												
2	901000	Supervision	0	132,530	132,530	0	86,115	86,115	0	46,415	46,415			
2	902000	Meter Reading Expenses	494,932	136,089	631,021	341,224	88,428	429,652	153,708	47,661	201,369			
2	903XXX	Customer Records & Collection Expenses	1,133,108	7,909,433	9,042,541	597,542	5,139,391	5,736,933	535,566	2,770,042	3,305,608			
2	904000	Uncollectible Accounts	5,731,880	85,300	5,817,180	4,510,683	55,426	4,566,109	1,221,197	29,874	1,251,071			
2	905000	Misc Customer Accounts	0	173,790	173,790	0	112,925	112,925	0	60,865	60,865			
		TOTAL CUSTOMER ACCOUNTS EXPENSES	7,359,920	8,437,142	15,797,062	5,449,449	5,482,285	10,931,734	1,910,471	2,954,857	4,865,328			
***** SYSTEM *****						***** WASHINGTON *****			***** IDAHO *****					
E-908	908XXX	CUSTOMER SERVICE & INFO EXPENSES:												
2	908XXX	Customer Assistance Expenses	38,629,251	180,733	38,809,984	34,568,920	117,437	34,686,357	4,060,331	63,296	4,123,627			
2	909000	Advertising	197,312	749,224	946,536	166,414	486,831	653,245	30,898	262,393	293,291			
2	910000	Misc Customer Service & Info Exp	0	89,093	89,093	0	57,891	57,891	0	31,202	31,202			
		TOTAL CUSTOMER SERVICE & INFO EXP	38,826,563	1,019,050	39,845,613	34,735,334	662,159	35,397,493	4,091,229	356,891	4,448,120			
***** SYSTEM *****						***** WASHINGTON *****			***** IDAHO *****					
2	912000	SALES EXPENSES:												
2	912000	Demonstrating & Selling Expenses	149,924	0	149,924	149,924	0	149,924	0	0	0			
2	913000	Advertising	0	0	0	0	0	0	0	0	0			
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0			
		TOTAL SALES EXPENSES	149,924	0	149,924	149,924	0	149,924	0	0	0			
***** SYSTEM *****						***** WASHINGTON *****			***** IDAHO *****					
4	920000	ADMINISTRATIVE & GENERAL EXPENSES:												
4	920000	Salaries	1,929,944	28,658,601	30,588,545	1,038,256	19,689,319	20,727,575	891,688	8,969,282	9,860,970			
4	921000	Office Supplies & Expenses	1,238	3,949,235	3,950,473	1,188	2,713,243	2,714,431	50	1,235,992	1,236,042			
4	922000	Admin Exp Transferred--Credit	0	(115,580)	(115,580)	0	(79,407)	(79,407)	0	(36,173)	(36,173)			
4	923000	Outside Services Employed	2,412,521	14,307,014	16,719,535	2,311,284	9,829,348	12,140,632	101,237	4,477,666	4,578,903			
4	924000	Property Insurance Premium	0	3,084,784	3,084,784	0	2,119,339	2,119,339	0	965,445	965,445			
4	925XXX	Injuries and Damages	10,515,788	9,536,888	20,052,676	7,044,819	6,552,128	13,596,947	3,470,969	2,984,760	6,455,729			
4	926XXX	Employee Pensions and Benefits	3,725,303	27,555,842	31,281,145	2,753,059	18,931,690	21,684,749	972,244	8,624,152	9,596,396			
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200			
1	928000	Regulatory Commission Expenses	4,032,592	4,639,935	8,672,527	3,321,594	2,991,830	6,313,424	710,998	1,648,105	2,359,103			
4	930000	Miscellaneous General Expenses	246,949	5,331,937	5,578,886	216,364	3,663,201	3,879,565	30,585	1,668,736	1,699,321			
4	931000	Rents	6,830	1,005,503	1,012,333	285	690,811	691,096	6,545	314,692	321,237			
4	935000	Maintenance of General Plant	1,285,281	13,383,529	14,668,810	751,703	9,194,886	9,946,589	533,578	4,188,643	4,722,221			
		TOTAL ADMIN & GEN OPERATING EXP	24,157,646	111,337,688	135,495,334	17,438,552	76,296,388	93,734,940	6,719,094	35,041,300	41,760,394			

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,736,151	18,380,460	22,116,611	2,778,245	12,627,927	15,406,172	957,906	5,752,533	6,710,439
E-AMTX		Amortization Expense-General Plant - 303000	0	304,109	304,109	0	208,610	208,610	0	95,499	95,499
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,881,598	44,878,223	46,759,821	1,881,598	30,832,686	32,714,284	0	14,045,537	14,045,537
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(343,485)	0	(343,485)	0	0	0	(343,485)	0	(343,485)
99	407230	Tax Reform Amortization	(66,454)	0	(66,454)	0	0	0	(66,454)	0	(66,454)
99	407306	Regulatory Debit - AMI Amortization	2,280,858	0	2,280,858	2,280,858	0	2,280,858	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,506,272	0	1,506,272	1,506,272	0	1,506,272	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	278,912	1,796,242	2,075,154	219,686	1,199,602	1,419,288	59,226	596,640	655,866
99	407314	Regulatory Debit - FISERVE Amortization	80,943	0	80,943	0	0	0	80,943	0	80,943
99	407315	Regulatory Debit - Clean Fuels Program	93,230	0	93,230	93,230	0	93,230	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	1,784,694	0	1,784,694	555,244	0	555,244	1,229,450	0	1,229,450
99	407344	Regulatory Credit - Amort - WF Resiliency	8,072,636	0	8,072,636	6,018,415	0	6,018,415	2,054,221	0	2,054,221
99	407347	Regulatory Credit - Deferral - COVID-19	(235,184)	0	(235,184)	0	0	0	(235,184)	0	(235,184)
99	407357	AMORT OF INTERVENOR FUND DEFER	94,717	0	94,717	94,717	0	94,717	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	83,705	0	83,705	83,705	0	83,705	0	0	0
99	407372	Amortization-Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax D	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(212,168)	0	(212,168)	0	0	0	(212,168)	0	(212,168)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,305,264)	0	(1,305,264)	(1,305,264)	0	(1,305,264)	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	(1,546,331)	0	(1,546,331)	(1,525,582)	0	(1,525,582)	(20,749)	0	(20,749)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(6,846,852)	0	(6,846,852)	(5,007,915)	0	(5,007,915)	(1,838,937)	0	(1,838,937)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(9,237,296)	0	(9,237,296)	(6,249,415)	0	(6,249,415)	(2,987,881)	0	(2,987,881)
99	407493	Amortization-Remand Residual Balance	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,130,064	4,540,809	5,670,873	810,909	3,119,672	3,930,581	319,155	1,421,137	1,740,292
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,853,145	70,322,274	72,175,419	2,857,102	48,278,720	51,135,822	(1,003,957)	22,043,554	21,039,597
		TOTAL ADMIN & GENERAL EXPENSES	26,010,791	181,659,962	207,670,753	20,295,654	124,575,108	144,870,762	5,715,137	57,084,854	62,799,991
		TOTAL EXPENSES BEFORE FIT	288,984,593	804,692,387	1,093,676,980	195,818,490	526,444,291	722,262,781	93,166,103	278,248,096	371,414,199
		NET OPERATING INCOME (LOSS) BEFORE FIT			230,848,445			155,539,375			75,309,070
E-FIT		FEDERAL INCOME TAX			9,878,400			4,556,864			5,321,536
E-FIT		DEFERRED FEDERAL INCOME TAX			(4,811,171)			(3,504,459)			(1,306,712)
E-FIT		AMORTIZED ITC			(693,202)			(452,866)			(240,336)
		ELECTRIC NET OPERATING INCOME (LOSS)			226,474,418			154,939,836			71,534,582

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers - AMA	100.000%	64.978%	35.022%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.406%	34.594%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: E-456-12A		AVISTA UTILITIES						
ELECTRIC ALLOCATION OF OTHER REVENUE											
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	270,510	777,818	1,048,328	244,760	501,537	746,297	25,750	276,281	302,031
1	456010	Other Electric Rev-Financial	0	(4,940,650)	(4,940,650)	0	(3,185,731)	(3,185,731)	0	(1,754,919)	(1,754,919)
1	456015	Other Electric Rev-CT Fuel Sales	0	14,548,871	14,548,871	0	9,381,112	9,381,112	0	5,167,759	5,167,759
1	456016	Other Electric Rev-Resource Opt	0	8,021,979	8,021,979	0	5,172,572	5,172,572	0	2,849,407	2,849,407
1	456017	Other Electric Rev-Non Resource	0	120,758	120,758	0	77,865	77,865	0	42,893	42,893
1	456018	Other Electric Rev-Extraction	0	470,285	470,285	0	303,240	303,240	0	167,045	167,045
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	63,360	63,360	0	40,855	40,855	0	22,505	22,505
1	456030	Other Electric Rev-Clearwater	(164,205)	1,650,253	1,486,048	0	1,064,083	1,064,083	(164,205)	586,170	421,965
1	456050	Other Electric Rev-Attachment Fees	1,314,840	13,010	1,327,850	1,080,135	8,389	1,088,524	234,705	4,621	239,326
1	456100	Transmission Revenue of Others	0	33,150,046	33,150,046	0	21,375,150	21,375,150	0	11,774,896	11,774,896
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,795	595,795	0	328,205	328,205
1	456130	Ancillary Services Revenue	0	1,177,486	1,177,486	0	759,243	759,243	0	418,243	418,243
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	394,684	0	394,684	411,760	0	411,760	(17,076)	0	(17,076)
1	456329	Amortization Res Decoupling Deferral	21,465,178	0	21,465,178	14,653,923	0	14,653,923	6,811,255	0	6,811,255
1	456338	Non-res Decoupling Deferred Rev	1,498,062	0	1,498,062	1,516,284	0	1,516,284	(18,222)	0	(18,222)
1	456339	Amortization Non-res Decoupling	1,309,192	0	1,309,192	814,890	0	814,890	494,302	0	494,302
1	456380	Other Electric Revenue-Clearwater	772,374	0	772,374	0	0	0	772,374	0	772,374
1	456700	Other Electric Rev-Low Voltage	205,714	0	205,714	142,923	0	142,923	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,147,440	1,147,440	0	632,088	632,088
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,533,124)	(1,533,124)	0	(988,558)	(988,558)	0	(544,566)	(544,566)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,533,124	1,533,124	0	988,558	988,558	0	544,566	544,566
1	456730	Other Elec Rev-Intraco Thermal	0	5,124,623	5,124,623	0	3,304,357	3,304,357	0	1,820,266	1,820,266
TOTAL ACCOUNT 456			27,066,349	62,881,367	89,947,716	18,864,675	40,545,907	59,410,582	8,201,674	22,335,460	30,537,134

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID: E-555-12A
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages 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	212,989,206	212,989,206	0	137,335,440	137,335,440	0	75,653,766	75,653,766
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,767,177	1,767,177	0	1,139,476	1,139,476	0	627,701	627,701
1	555200	Purchased Power - Financial Swaps	0	2,380,536	2,380,536	0	1,534,970	1,534,970	0	845,566	845,566
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	14,024,971	0	14,024,971	0	0	0	14,024,971	0	14,024,971
1	555550	Non Monetary - Exchange Power	0	89,056	89,056	0	57,423	57,423	0	31,633	31,633
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,353,159	4,353,159	0	2,806,917	2,806,917	0	1,546,242	1,546,242
1	555710	Intercompany Purchase	0	1,177,486	1,177,486	0	759,243	759,243	0	418,243	418,243
1	555740	Purchased Power - EIM	0	13,858,243	13,858,243	0	8,935,795	8,935,795	0	4,922,448	4,922,448
TOTAL ACCOUNT 555			14,024,971	236,614,863	250,639,834	0	152,569,264	152,569,264	14,024,971	84,045,599	98,070,570

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-557-12A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	58,324	6,336,146	6,394,470	58,324	4,085,547	4,143,871	0	2,250,599	2,250,599
1	557010	Other Power Supply Expense - Financial	0	25,282,491	25,282,491	0	16,302,150	16,302,150	0	8,980,341	8,980,341
1	557018	Merchandise Processing Fee	0	49,851	49,851	0	32,144	32,144	0	17,707	17,707
1	557150	Fuel - Economic Dispatch	0	(21,205,960)	(21,205,960)	0	(13,673,603)	(13,673,603)	0	(7,532,357)	(7,532,357)
1	557160	Power Supply Expense - Miscellaneous	294	2,687,588	2,687,882	294	1,732,957	1,733,251	0	954,631	954,631
99	557161	Unbilled Add-Ons	65,621	0	65,621	(307,811)	0	(307,811)	373,432	0	373,432
1	557165	Other Resource Costs-CAISO Charges	0	216,151	216,151	0	139,374	139,374	0	76,777	76,777
1	557167	Other Resource Costs-CA Carbon	0	125,750	125,750	0	81,084	81,084	0	44,666	44,666
1	557170	Broker Fees - Power	1,860	392,382	394,242	0	253,008	253,008	1,860	139,374	141,234
1	557171	REC Broker Fees	0	63,488	63,488	0	40,937	40,937	0	22,551	22,551
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	634,283	0	634,283	634,283	0	634,283	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	(16,362,599)	0	(16,362,599)	(16,362,599)	0	(16,362,599)	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	17,125,131	0	17,125,131	17,125,131	0	17,125,131	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,460,473	0	2,460,473	2,460,473	0	2,460,473	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(791,596)	0	(791,596)	(791,596)	0	(791,596)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	10,278,870	0	10,278,870	0	0	0	10,278,870	0	10,278,870
99	557390	Idaho PCA Amortization	14,889,367	0	14,889,367	0	0	0	14,889,367	0	14,889,367
1	557395	Optional Renewable Power Expense Offset	0	1,045	1,045	0	674	674	0	371	371
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,534,136	3,534,136	0	2,278,811	2,278,811	0	1,255,325	1,255,325
1	557711	Turbine Gas Bookout Offset	0	(3,534,136)	(3,534,136)	0	(2,278,811)	(2,278,811)	0	(1,255,325)	(1,255,325)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	18,351,014	18,351,014	0	11,832,734	11,832,734	0	6,518,280	6,518,280
TOTAL ACCOUNT 557			29,178,706	32,299,946	61,478,652	3,313,997	20,827,006	24,141,003	25,864,709	11,472,940	37,337,649

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	967,457	180,733	1,148,190	882,414	117,437	999,851	85,043	63,296	148,339
99	908600	Public Purpose Tariff Rider Expense Offset	37,314,118	0	37,314,118	33,236,877	0	33,236,877	4,077,241	0	4,077,241
99	908610	Limited Income Tax Refund Program	159,366	0	159,366	159,366	0	159,366	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	188,310	0	188,310	290,263	0	290,263	(101,953)	0	(101,953)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			38,629,251	180,733	38,809,984	34,568,920	117,437	34,686,357	4,060,331	63,296	4,123,627

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	64.978%	35.022%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: E-INT-12A	AVISTA UTILITIES	
ELECTRIC INTEREST DEDUCTION FOR FIT				
For Twelve Months Ended October 31, 2024				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.33%	55.33%
2	Cost of Debt		5.193%	5.201%
	Total Weighted Cost		2.873%	2.878%
E-APL	Net Rate Base	3,351,912,287	2,251,632,658	1,100,279,629
	Interest Deduction for FIT Calculation	96,355,454	64,689,406	31,666,048
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS			Report ID: E-FIT-12A			AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES								
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis								
Ref/Basis		Description	System	Washington	Idaho			
E-OPS		Calculation of Taxable Operating Income: Operating Revenue	1,324,525,425	877,802,156	446,723,269			
E-OPS		Less: Operating & Maintenance Expense	830,320,586	527,712,943	302,607,643			
E-OPS		Less: Book Deprec/Amort and Reg Amortizations	179,344,743	124,784,594	54,560,149			
E-OTX		Less: Taxes Other than FIT	84,011,651	69,765,244	14,246,407			
		Net Operating Income Before FIT	230,848,445	155,539,375	75,309,070			
E-INT		Less: Interest Expense	96,355,454	64,689,406	31,666,048			
E-OTX		Less: ID ITC Deferred & Amortization	(26,460)	0	(26,460)			
E-SCM		Plus: Schedule M Adjustments	(87,426,531)	(69,150,616)	(18,275,915)			
		Taxable Net Operating Income	47,040,000	21,699,353	25,340,647			
		Tax Rate	21.00%	21.00%	21.00%			
		Federal Income Tax	9,878,400	4,556,864	5,321,536			
1		Production Tax Credit	0	0	0			
1		Investment Tax Credit *	0	0	0			
		Total Net Federal Income Tax	9,878,400	4,556,864	5,321,536			
E-DTE		Deferred FIT	9,548,360	9,540,162	8,198			
E-DTE		Customer Tax Credit Amortization	(14,359,531)	(13,044,621)	(1,314,910)			
1	411400	Amortized Investment Tax Credit	(693,202)	(452,866)	(240,336)			
		Total Net FIT/Deferred FIT	4,374,027	599,539	3,774,488			
ALLOCATION RATIOS:								
E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%			
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%			

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	83,807,308	119,839,653	203,646,961	59,002,881	79,975,176	138,978,057	24,804,427	39,864,477	64,668,904
12	997001	Contributions In Aid of Construction	0	9,653,624	9,653,624	0	6,447,076	6,447,076	0	3,206,548	3,206,548
12	997002	Injuries and Damages	0	193,000	193,000	0	128,893	128,893	0	64,107	64,107
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	(514,793)	(514,793)	0	(343,799)	(343,799)	0	(170,994)	(170,994)
99	997007	Idaho PCA	24,859,506	0	24,859,506	0	0	0	24,859,506	0	24,859,506
12	997009	Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	315,162	315,162	0	210,478	210,478	0	104,684	104,684
99	997018	DSM Tariff Rider	(28,103,825)	(283)	(28,104,108)	(16,415,528)	(189)	(16,415,717)	(11,688,297)	(94)	(11,688,391)
12	997020	FAS87 Current Pension Accrual	0	(1,413,832)	(1,413,832)	0	(944,214)	(944,214)	0	(469,618)	(469,618)
12	997027	Uncollectibles	4,243,586	(2,623,348)	1,620,238	2,638,706	(1,751,977)	886,729	1,604,880	(871,371)	733,509
99	997031	Decoupling Mechanism	(24,667,115)	0	(24,667,115)	(17,396,856)	0	(17,396,856)	(7,270,259)	0	(7,270,259)
12	997032	Interest Rate Swaps	0	7,276,865	7,276,865	0	4,859,782	4,859,782	0	2,417,083	2,417,083
99	997033	BPA Residential Exchange	1,305,672	0	1,305,672	922,431	0	922,431	383,241	0	383,241
99	997034	Montana Hydro Settlement	0	(24,450,400)	(24,450,400)	18,251	(16,798,158)	(16,779,907)	(18,251)	(7,652,242)	(7,670,493)
99	997035	Leases	0	68,173	68,173	0	46,837	46,837	0	21,336	21,336
99	997043	Washington Deferred Power Costs	1,396,815	0	1,396,815	1,396,815	0	1,396,815	0	0	0
12	997044	Non-Monetary Power Costs	0	89,056	89,056	0	59,475	59,475	0	29,581	29,581
12	997045	Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046	Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048	AFUDC	0	(2,053,585)	(2,053,585)	0	(1,371,466)	(1,371,466)	0	(682,119)	(682,119)
12	997049	Tax Depreciation	0	(181,873,380)	(181,873,380)	0	(121,462,318)	(121,462,318)	0	(60,411,062)	(60,411,062)
99	997058	Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063	CDA Lake Settlement	0	884,086	884,086	0	590,428	590,428	0	293,658	293,658
99	997065	Amortization - Unbilled Revenue Add-Ins	320,298	0	320,298	31,280	0	31,280	289,018	0	289,018
12	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080	Book Transportation Depreciation	0	7,545,097	7,545,097	0	5,038,918	5,038,918	0	2,506,179	2,506,179
12	997081	Deferred Compensation	0	(91,619)	(91,619)	0	(61,187)	(61,187)	0	(30,432)	(30,432)
4	997082	Meal Disallowances	0	685,181	685,181	0	470,740	470,740	0	214,441	214,441
12	997083	Paid Time Off	0	707,383	707,383	0	472,419	472,419	0	234,964	234,964
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088	Deferred O&M Colstrip & CS2	(2,151,418)	0	(2,151,418)	0	0	0	(2,151,418)	0	(2,151,418)
99	997095	WA REC Deferral	1,668,877	0	1,668,877	1,668,877	0	1,668,877	0	0	0
12	997096	CDA Settlement Costs	0	32,719	32,719	0	21,851	21,851	0	10,868	10,868
99	997098	Provision for Rate Refund	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
12	997099	Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(59,946,408)	(59,946,408)	0	(40,034,609)	(40,034,609)	0	(19,911,799)	(19,911,799)
99	997102	Amort Idaho Earnings Test (254229)	(343,485)	0	(343,485)	0	0	0	(343,485)	0	(343,485)
99	997107	MDM System	3,787,130	0	3,787,130	3,787,130	0	3,787,130	0	0	0
99	997109	Tax Reform Amortization	(66,454)	0	(66,454)	0	0	0	(66,454)	0	(66,454)
12	997110	FISERVE	80,943	265,677	346,620	0	177,430	177,430	80,943	88,247	169,190
12	997111	Capitalized Transportation	0	(104,426)	(104,426)	0	(69,740)	(69,740)	0	(34,686)	(34,686)
12	997114	AFUDC Debt CWIP	0	131,509	131,509	0	87,827	87,827	0	43,682	43,682
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(4,623,385)	0	(4,623,385)	(2,746,354)	0	(2,746,354)	(1,877,031)	0	(1,877,031)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997119	AFUDC Tax CPI	0	3,904,724	3,904,724	0	2,607,731	2,607,731	0	1,296,993	1,296,993
12	997120	Transportation Tax Disallowance	0	145,159	145,159	0	96,943	96,943	0	48,216	48,216
99	997122	Regulatory Fees	(1,305,264)	0	(1,305,264)	(1,305,264)	0	(1,305,264)	0	0	0
99	997123	EIM Deferred O&M	349,560	0	349,560	0	0	0	349,560	0	349,560
99	997125	COVID-19	(1,058,546)	0	(1,058,546)	(1,022,866)	0	(1,022,866)	(35,680)	0	(35,680)
12	997126	Prepaid Expenses	0	(255,166)	(255,166)	0	(170,410)	(170,410)	0	(84,756)	(84,756)
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	1,894,643	1,894,643	0	1,265,318	1,265,318	0	629,325	629,325
12	997129	Mixed Service Costs (IDD#5)	0	(27,233,333)	(27,233,333)	0	(18,187,509)	(18,187,509)	0	(9,045,824)	(9,045,824)
99	997130	Wild Fire Resiliency Deferral	1,225,694	0	1,225,694	1,010,410	0	1,010,410	215,284	0	215,284
99	997132	Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134	WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135	CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136	Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137	CEIP	(1,470,674)	0	(1,470,674)	(1,470,674)	0	(1,470,674)	0	0	0
99	997138	Intervenor Funding	94,014	0	94,014	94,014	0	94,014	0	0	0
12	997139	Pension Settlement	0	468,373	468,373	0	312,798	312,798	0	155,575	155,575
99	997140	Insurance Balancing	(9,156,375)	0	(9,156,375)	(6,168,494)	0	(6,168,494)	(2,987,881)	0	(2,987,881)
99	997141	CCA	865,850	0	865,850	0	0	0	865,850	0	865,850
99	997143	Depreciation Rate Deferral	1,572,526	0	1,572,526	555,244	0	555,244	1,017,282	0	1,017,282
12	997145	Sec 174 Research Costs	0	5,825,431	5,825,431	0	3,890,456	3,890,456	0	1,934,975	1,934,975
99	997146	Clean Fuel Program	83,990	0	83,990	83,990	0	83,990	0	0	0
12	997165	AFUDC Tax CPI CWIP	0	0	0	0	0	0	0	0	0
12	997166	Taxable Grants	0	0	0	0	0	0	0	0	0
12	997167	Taxable Grants CWIP	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			53,208,527	(140,635,058)	(87,426,531)	25,284,384	(94,435,000)	(69,150,616)	27,924,143	(46,200,058)	(18,275,915)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.784%	33.216%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	19,090,071	19,090,071	0	12,749,113	12,749,113	0	6,340,958	6,340,958
99	410100	Deferred Federal Income Tax Expense - Washingto	4,863,728	0	4,863,728	4,863,728	0	4,863,728	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,267,934	0	2,267,934	0	0	0	2,267,934	0	2,267,934
	410100	Total	7,131,662	19,090,071	26,221,733	4,863,728	12,749,113	17,612,841	2,267,934	6,340,958	8,608,892
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(18,318,314)	(18,318,314)	0	(12,233,703)	(12,233,703)	0	(6,084,611)	(6,084,611)
99	411100	Deferred Federal Income Tax Expense - Washingto	2,440,441	0	2,440,441	2,440,441	0	2,440,441	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(3,442,551)	0	(3,442,551)	0	0	0	(3,442,551)	0	(3,442,551)
	411100	Total	(1,002,110)	(18,318,314)	(19,320,424)	2,440,441	(12,233,703)	(9,793,262)	(3,442,551)	(6,084,611)	(9,527,162)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	1,720,583	0	1,720,583	1,720,583	0	1,720,583	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	926,468	0	926,468	0	0	0	926,468	0	926,468
	410193	Total	2,647,051	0	2,647,051	1,720,583	0	1,720,583	926,468	0	926,468
Total Deferred Federal Income Tax Expense			8,776,603	771,757	9,548,360	9,024,752	515,410	9,540,162	(248,149)	256,347	8,198
99	411193	Customer Tax Credit Amortization - Washington	(13,044,621)	0	(13,044,621)	(13,044,621)	0	(13,044,621)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,314,910)	0	(1,314,910)	0	0	0	(1,314,910)	0	(1,314,910)
	411193	Total	(14,359,531)	0	(14,359,531)	(13,044,621)	0	(13,044,621)	(1,314,910)	0	(1,314,910)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%			66.784%			33.216%		
E-ALL	99	Not Allocated	0.000%			0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	69,366	69,366	0	44,727	44,727	0	24,639	24,639
1	408140	State Kwh Generation Tax	0	1,279,603	1,279,603	0	825,088	825,088	0	454,515	454,515
1	408150	R&P Property Tax--Production	0	12,084,704	12,084,704	0	7,792,217	7,792,217	0	4,292,487	4,292,487
1	408180	R&P Property Tax--Transmission	0	4,265,750	4,265,750	0	2,750,556	2,750,556	0	1,515,194	1,515,194
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
TOTAL PRODUCTION & TRANSMISSION			0	17,719,596	17,719,596	0	11,425,596	11,425,596	0	6,294,000	6,294,000
DISTRIBUTION											
99	408110	State Excise Tax	26,868,097	0	26,868,097	26,868,097	0	26,868,097	0	0	0
99	408120	Municipal Occupation & License Tax	26,152,413	0	26,152,413	21,855,037	0	21,855,037	4,297,376	0	4,297,376
99	408160	Miscellaneous State or Local Tax--WA & ID	285	0	285	0	0	0	285	0	285
99	408170	R&P Property Tax--Distribution	7,626,787	0	7,626,787	5,685,933	0	5,685,933	1,940,854	0	1,940,854
99	409100	State Income Tax--Idaho	60	0	60	0	0	0	60	0	60
99	411410	State Income Tax--Idaho ITC Deferred	52	0	52	0	0	0	52	0	52
99	411420	State Income Tax--Idaho ITC Amortization	(26,512)	0	(26,512)	0	0	0	(26,512)	0	(26,512)
TOTAL DISTRIBUTION			60,621,182	0	60,621,182	54,409,067	0	54,409,067	6,212,115	0	6,212,115
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,130,064	4,540,809	5,670,873	810,909	3,119,672	3,930,581	319,155	1,421,137	1,740,292
TOTAL A&G			1,130,064	4,540,809	5,670,873	810,909	3,119,672	3,930,581	319,155	1,421,137	1,740,292
TOTAL TAXES OTHER THAN FIT			61,751,246	22,260,405	84,011,651	55,219,976	14,545,268	69,765,244	6,531,270	7,715,137	14,246,407

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC UTILITY PLANT			E-PLT-12A								
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,083,333	7,083,333	0	4,567,333	4,567,333	0	2,516,000	2,516,000
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,289,600	1,289,600	0	710,400	710,400
1	182333	CDA Settlement Costs	0	972,040	972,040	0	626,771	626,771	0	345,269	345,269
1	182381	CDA Settlement Past Storage	0	26,264,711	26,264,711	0	16,935,486	16,935,486	0	9,329,225	9,329,225
1	302000	Franchises & Consents	2,863,787	44,049,218	46,913,005	2,863,787	28,402,936	31,266,723	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	6,084,659	102,810,973	108,895,632	6,084,659	70,634,223	76,718,882	0	32,176,750	32,176,750
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	5,139	34,700,130	34,705,269	5,139	23,840,030	23,845,169	0	10,860,100	10,860,100
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,646,858	7,646,858	0	5,253,621	5,253,621	0	2,393,237	2,393,237
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,241	70,157,241	0	48,200,129	48,200,129	0	21,957,112	21,957,112
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,744	20,864,744	0	14,334,705	14,334,705	0	6,530,039	6,530,039
4	303121	Misc Intangible Plant-AMI Software	4,123,910	42,144	4,166,054	4,123,910	28,954	4,152,864	0	13,190	13,190
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	212,233	18,843,966	19,056,199	212,233	12,946,370	13,158,603	0	5,897,596	5,897,596
		TOTAL INTANGIBLE PLANT	13,609,444	351,865,800	365,475,244	13,609,444	237,842,318	251,451,762	0	114,023,482	114,023,482
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,487,369	2,487,369	0	1,370,213	1,370,213
1	311XXX	Structures & Improvements	112,159,160	29,120,696	141,279,856	73,277,365	18,777,025	92,054,390	38,881,795	10,343,671	49,225,466
1	312000	Boiler Plant	146,836,551	77,564,823	224,401,374	93,447,189	50,013,798	143,460,987	53,389,362	27,551,025	80,940,387
1	313000	Generators	535,908	0	535,908	345,123	0	345,123	190,785	0	190,785
1	314000	Turbogenerator Units	39,940,466	18,686,816	58,627,282	26,104,775	12,049,259	38,154,034	13,835,691	6,637,557	20,473,248
1	315000	Accessory Electric Equipment	18,593,311	12,501,086	31,094,397	12,144,452	8,060,700	20,205,152	6,448,859	4,440,386	10,889,245
1	316000	Miscellaneous Power Plant Equipment	15,193,466	2,658,669	17,852,135	9,924,933	1,714,310	11,639,243	5,268,533	944,359	6,212,892
		TOTAL STEAM PRODUCTION PLANT	333,258,862	144,389,672	477,648,534	215,243,837	93,102,461	308,346,298	118,015,025	51,287,211	169,302,236
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	68,315,544	68,315,544	0	44,049,863	44,049,863	0	24,265,681	24,265,681
1	331XXX	Structures & Improvements	0	117,812,387	117,812,387	0	75,965,427	75,965,427	0	41,846,960	41,846,960
1	332XXX	Reservoirs, Dams, & Waterways	0	266,970,898	266,970,898	0	172,142,835	172,142,835	0	94,828,063	94,828,063
1	333000	Waterwheels, Turbines, & Generators	0	236,086,836	236,086,836	0	152,228,792	152,228,792	0	83,858,044	83,858,044
1	334000	Accessory Electric Equipment	0	87,122,163	87,122,163	0	56,176,371	56,176,371	0	30,945,792	30,945,792
1	335XXX	Miscellaneous Power Plant Equipment	0	14,457,571	14,457,571	0	9,322,242	9,322,242	0	5,135,329	5,135,329
1	336000	Roads, Railroads, & Bridges	0	3,888,184	3,888,184	0	2,507,101	2,507,101	0	1,381,083	1,381,083
		TOTAL HYDRAULIC PRODUCTION PLANT	0	794,653,583	794,653,583	0	512,392,631	512,392,631	0	282,260,952	282,260,952
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	583,652	583,652	0	321,516	321,516
1	341000	Structures & Improvements	0	17,628,432	17,628,432	0	11,366,813	11,366,813	0	6,261,619	6,261,619
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,385	21,071,385	0	13,586,829	13,586,829	0	7,484,556	7,484,556
1	343000	Prime Movers	0	21,414,440	21,414,440	0	13,808,031	13,808,031	0	7,606,409	7,606,409
1	344000	Generators	0	240,743,944	240,743,944	0	155,231,695	155,231,695	0	85,512,249	85,512,249
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,819,885	26,819,885	0	17,293,462	17,293,462	0	9,526,423	9,526,423
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,627,511	1,627,511	0	1,049,419	1,049,419	0	578,092	578,092
		TOTAL OTHER PRODUCTION PLANT	0	330,416,125	330,416,125	0	213,052,317	213,052,317	0	117,363,808	117,363,808
		TOTAL PRODUCTION PLANT	333,258,862	1,269,459,380	1,602,718,242	215,243,837	818,547,409	1,033,791,246	118,015,025	450,911,971	568,926,996

RESULTS OF OPERATIONS			AVISTA UTILITIES								
ELECTRIC UTILITY PLANT			Report ID: E-PLT-12A								
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,480,116	30,108,474	410,632	19,008,779	19,419,411	217,726	10,471,337	10,689,063
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	41,462	37,402,756	37,444,218	26,729	24,117,297	24,144,026	14,733	13,285,459	13,300,192
1	353XXX	Station Equipment	12,934,572	382,760,658	395,695,230	8,454,171	246,804,072	255,258,243	4,480,401	135,956,586	140,436,987
1	354000	Towers & Fixtures	16,024,625	1,145,889	17,170,514	10,472,378	738,869	11,211,247	5,552,247	407,020	5,959,267
1	355000	Poles & Fixtures	5,418	383,854,891	383,860,309	3,541	247,509,634	247,513,175	1,877	136,345,257	136,347,134
1	356000	Overhead Conductors & Devices	12,564,404	178,820,836	191,385,240	8,210,472	115,303,675	123,514,147	4,353,932	63,517,161	67,871,093
1	357000	Underground Conduit	0	3,361,608	3,361,608	0	2,167,565	2,167,565	0	1,194,043	1,194,043
1	358000	Underground Conductors & Devices	0	6,839,145	6,839,145	0	4,409,881	4,409,881	0	2,429,264	2,429,264
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
		TOTAL TRANSMISSION PLANT	42,277,673	1,026,195,203	1,068,472,876	27,629,441	661,690,667	689,320,108	14,648,232	364,504,536	379,152,768
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	11,874,914	0	11,874,914	10,353,049	0	10,353,049	1,521,865	0	1,521,865
99	360400	Land Easements	4,216,277	0	4,216,277	1,442,762	0	1,442,762	2,773,515	0	2,773,515
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,571,801	0	33,571,801	25,317,954	0	25,317,954	8,253,847	0	8,253,847
3	362000	Station Equipment	172,814,143	3,298,638	176,112,781	115,017,025	2,157,507	117,174,532	57,797,118	1,141,131	58,938,249
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	597,559,890	0	597,559,890	395,559,220	0	395,559,220	202,000,670	0	202,000,670
99	365000	Overhead Conductors & Devices	375,204,593	0	375,204,593	235,443,108	0	235,443,108	139,761,485	0	139,761,485
99	366000	Underground Conduit	179,149,844	0	179,149,844	119,254,227	0	119,254,227	59,895,617	0	59,895,617
99	367000	Underground Conductors & Devices	297,494,844	0	297,494,844	197,315,125	0	197,315,125	100,179,719	0	100,179,719
99	368000	Line Transformers	367,245,518	0	367,245,518	257,842,004	0	257,842,004	109,403,514	0	109,403,514
99	369XXX	Services	229,509,318	0	229,509,318	148,239,097	0	148,239,097	81,270,221	0	81,270,221
99	371XXX	Installations on Customers' Premises	11,698,253	0	11,698,253	11,698,253	0	11,698,253	0	0	0
99	370XXX	Meters	87,940,468	0	87,940,468	63,150,083	0	63,150,083	24,790,385	0	24,790,385
99	373XXX	Street Light & Signal Systems	85,780,295	0	85,780,295	56,612,845	0	56,612,845	29,167,450	0	29,167,450
		TOTAL DISTRIBUTION PLANT	2,454,428,008	3,298,638	2,457,726,646	1,637,244,752	2,157,507	1,639,402,259	817,183,256	1,141,131	818,324,387
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,515,952	10,183,980	11,699,932	811,230	6,996,700	7,807,930	704,722	3,187,280	3,892,002
4	390XXX	Structures & Improvements	28,023,656	113,271,752	141,295,408	18,192,102	77,821,092	96,013,194	9,831,554	35,450,660	45,282,214
4	391XXX	Office Furniture & Equipment	2,378,464	48,273,016	50,651,480	2,362,928	33,165,010	35,527,938	15,536	15,108,006	15,123,542
4	392XXX	Transportation Equipment	40,321,545	33,378,097	73,699,642	27,065,697	22,931,754	49,997,451	13,255,848	10,446,343	23,702,191
4	393000	Stores Equipment	895,756	4,381,018	5,276,774	708,156	3,009,891	3,718,047	187,600	1,371,127	1,558,727
4	394000	Tools, Shop & Garage Equipment	3,355,790	19,193,291	22,549,081	1,966,317	13,186,367	15,152,684	1,389,473	6,006,924	7,396,397
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	403,906	3,784,699	4,188,605	398,866	2,600,202	2,999,068	5,040	1,184,497	1,189,537
4	396XXX	Power Operated Equipment	20,533,805	5,751,150	26,284,955	12,629,042	3,951,213	16,580,255	7,904,763	1,799,937	9,704,700
4	397XXX	Communications Equipment	30,066,464	111,532,227	141,598,691	22,981,557	76,625,986	99,607,543	7,084,907	34,906,241	41,991,148
4	398000	Miscellaneous Equipment	16,974	844,103	861,077	0	579,924	579,924	16,974	264,179	281,153
		TOTAL GENERAL PLANT	127,512,312	350,710,120	478,222,432	87,115,895	240,948,375	328,064,270	40,396,417	109,761,745	150,158,162
		TOTAL PLANT IN SERVICE	2,971,086,299	3,001,529,141	5,972,615,440	1,980,843,369	1,961,186,276	3,942,029,645	990,242,930	1,040,342,865	2,030,585,795

RESULTS OF OPERATIONS			AVISTA UTILITIES								
ELECTRIC UTILITY PLANT			Report ID: E-PLT-12A								
For Twelve Months Ended October 31, 2024											
Average of Monthly Averages Basis			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	(302,607,781)	(80,171,608)	(382,779,389)	(201,048,752)	(51,694,653)	(252,743,405)	(101,559,029)	(28,476,955)	(130,035,984)
E-ADEP		Hydro Production Plant	0	(208,806,560)	(208,806,560)	0	(134,638,470)	(134,638,470)	0	(74,168,090)	(74,168,090)
E-ADEP		Other Production Plant	0	(183,294,575)	(183,294,575)	0	(118,188,342)	(118,188,342)	0	(65,106,233)	(65,106,233)
E-ADEP		Transmission Plant	(28,352,975)	(263,348,736)	(291,701,711)	(17,412,349)	(169,807,265)	(187,219,614)	(10,940,626)	(93,541,471)	(104,482,097)
E-ADEP		Distribution Plant	(804,514,507)	(603,697)	(805,118,204)	(503,336,030)	(394,854)	(503,730,884)	(301,178,477)	(208,843)	(301,387,320)
E-ADEP		General Plant	(52,605,948)	(118,970,922)	(171,576,870)	(34,951,229)	(81,736,593)	(116,687,822)	(17,654,719)	(37,234,329)	(54,889,048)
		TOTAL ACCUMULATED DEPRECIATION	(1,188,081,211)	(855,196,098)	(2,043,277,309)	(756,748,360)	(556,460,177)	(1,313,208,537)	(431,332,851)	(298,735,921)	(730,068,772)
		ACCUMULATED AMORTIZATION									
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,045,992)	(20,045,992)	0	(12,925,656)	(12,925,656)	0	(7,120,336)	(7,120,336)
E-AAMT		Distribution-Franchises/Misc Intangibles	(615,394)	0	(615,394)	(615,394)	0	(615,394)	0	0	0
E-AAMT		General Plant - 303000	0	(4,118,549)	(4,118,549)	0	(2,824,328)	(2,824,328)	0	(1,294,221)	(1,294,221)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(6,097,277)	(143,943,529)	(150,040,806)	(6,097,277)	(98,893,522)	(104,990,799)	0	(45,050,007)	(45,050,007)
E-AAMT		General Plant - 390200, 396200	0	(1,721,377)	(1,721,377)	0	(1,182,638)	(1,182,638)	0	(538,739)	(538,739)
		TOTAL ACCUMULATED AMORTIZATION	(6,712,671)	(169,829,447)	(176,542,118)	(6,712,671)	(115,826,144)	(122,538,815)	0	(54,003,303)	(54,003,303)
		TOTAL ACCUMULATED DEPR/AMORT	(1,194,793,882)	(1,025,025,545)	(2,219,819,427)	(763,461,031)	(672,286,321)	(1,435,747,352)	(431,332,851)	(352,739,224)	(784,072,075)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,776,292,417	1,976,503,596	3,752,796,013	1,217,382,338	1,288,899,955	2,506,282,293	558,910,079	687,603,641	1,246,513,720
		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	(543,914,592)	(543,914,592)	0	(363,247,921)	(363,247,921)	0	(180,666,671)	(180,666,671)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,294,665)	(45,294,665)	0	(31,118,794)	(31,118,794)	0	(14,175,871)	(14,175,871)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,515,589)	(5,515,589)	0	(3,556,452)	(3,556,452)	0	(1,959,137)	(1,959,137)
1		ADFIT - CDA Settlement Costs (283333)	0	(204,128)	(204,128)	0	(131,622)	(131,622)	0	(72,506)	(72,506)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(932,563)	(932,563)	0	(622,803)	(622,803)	0	(309,760)	(309,760)
		TOTAL ACCUMULATED DFIT	0	(595,861,537)	(595,861,537)	0	(398,677,592)	(398,677,592)	0	(197,183,945)	(197,183,945)
		NET ELECTRIC UTILITY PLANT	1,776,292,417	1,380,642,059	3,156,934,476	1,217,382,338	890,222,363	2,107,604,701	558,910,079	490,419,696	1,049,329,775
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			64.480%			35.520%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.406%			34.594%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.703%			31.297%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.784%			33.216%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS		AVISTA UTILITIES								
ELECTRIC ADJUSTMENTS TO NET PLANT		Report ID: E-APL-12A								
For Twelve Months Ended October 31, 2024										
Average of Monthly Averages Basis		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,776,292,417	1,380,642,059	3,156,934,476	1,217,382,338	890,222,363	2,107,604,701	558,910,079	490,419,696	1,049,329,775
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,180,330	44,203,175	52,383,505	6,176,587	30,368,907	36,545,494	2,003,743	13,834,268	15,838,011
4	Accumulated Amortization - AFUDC (182318)	(1,671,326)	(7,609,771)	(9,281,097)	(1,262,631)	(5,228,141)	(6,490,772)	(408,695)	(2,381,630)	(2,790,325)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	0	0	0	0	0	0	0	0	0
99	Colstrip Disallowed AFUDC (111100)	0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Plant (101030)	0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Accumulated Depr (108030)	0	0	0	0	0	0	0	0	0
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,366,083	0	2,366,083	0	0	0	2,366,083	0	2,366,083
99	ADFIT - Boulder Park Disallowed (190040)	49,123	0	49,123	0	0	0	49,123	0	49,123
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182337)	14,058,541	0	14,058,541	14,058,541	0	14,058,541	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,288,006	0	21,288,006	21,288,006	0	21,288,006	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,422,774)	0	(7,422,774)	(7,422,774)	0	(7,422,774)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(4,800,151)	(544,521)	(5,344,672)	(1,311,292)	(351,107)	(1,662,399)	(3,488,859)	(193,414)	(3,682,273)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(9,167,236)	0	(9,167,236)	(8,829,469)	0	(8,829,469)	(337,767)	0	(337,767)
99	ADFIT-Customer Tax Credit (190393)	1,925,120	0	1,925,120	1,854,189	0	1,854,189	70,931	0	70,931
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,100,906)	0	(6,100,906)	(3,398,291)	0	(3,398,291)	(2,702,615)	0	(2,702,615)
99	Colstrip-Regulatory Asset (182327)	21,390,393	0	21,390,393	12,499,238	0	12,499,238	8,891,155	0	8,891,155
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(146,123)	0	(146,123)	204,309	0	204,309	(350,432)	0	(350,432)
99	Colstrip Reg Asset ADFIT (283376)	(3,104,939)	0	(3,104,939)	(2,155,778)	0	(2,155,778)	(949,161)	0	(949,161)
99	Colstrip ARO (317000P)	16,898,804	0	16,898,804	11,043,372	0	11,043,372	5,855,432	0	5,855,432
99	Colstrip ARO A/D (317000A)	(9,433,129)	0	(9,433,129)	(6,767,885)	0	(6,767,885)	(2,665,244)	0	(2,665,244)
99	Colstrip ARO Liability (230027)	(15,144,306)	0	(15,144,306)	(9,896,807)	0	(9,896,807)	(5,247,499)	0	(5,247,499)
99	Colstrip ARO ADFIT (190376)	3,180,304	0	3,180,304	2,078,329	0	2,078,329	1,101,975	0	1,101,975
99	Colstrip ARO ADFIT (283377)	(1,567,792)	0	(1,567,792)	(897,852)	0	(897,852)	(669,940)	0	(669,940)
99	Customer Deposits (235199)	(11,418)	0	(11,418)	(11,418)	0	(11,418)	0	0	0
C-WKC	Working Capital	130,762,324	0	130,762,324	91,989,924	0	91,989,924	38,772,400	0	38,772,400
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	158,928,928	36,048,883	194,977,811	119,238,298	24,789,659	144,027,957	39,690,630	11,259,224	50,949,854
	NET RATE BASE	1,935,221,345	1,416,690,942	3,351,912,287	1,336,620,636	915,012,022	2,251,632,658	598,600,709	501,678,920	1,100,279,629

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production														
1	Steam (ED-AN)	3,530,340	3,530,340				3,530,340	3,530,340		2,276,363	2,276,363		1,253,977	1,253,977
	Steam (ED-ID)	4,641,493	4,641,493			4,641,493		4,641,493				4,641,493		4,641,493
	Steam (ED-WA)	11,890,657	11,890,657			11,890,657		11,890,657	11,890,657		11,890,657			
1	Hydro (ED-AN)	17,339,947	17,339,947				17,339,947	17,339,947		11,180,798	11,180,798		6,159,149	6,159,149
1	Other (ED-AN)	10,304,350	10,304,350				10,304,350	10,304,350		6,644,245	6,644,245		3,660,105	3,660,105
Total Electric Production		47,706,787	47,706,787			16,532,150	31,174,637	47,706,787	11,890,657	20,101,406	31,992,063	4,641,493	11,073,231	15,714,724
Electric Transmission														
1	ED-AN	23,412,528	23,412,528				23,412,528	23,412,528		15,096,398	15,096,398		8,316,130	8,316,130
	ED-ID	233,059	233,059			233,059		233,059				233,059		233,059
	ED-WA	525,164	525,164			525,164		525,164	525,164		525,164			
Total Electric Transmission		24,170,751	24,170,751			758,223	23,412,528	24,170,751	525,164	15,096,398	15,621,562	233,059	8,316,130	8,549,189
Electric Distribution														
3	ED-AN	85,657	85,657				85,657	85,657		56,025	56,025		29,632	29,632
	ED-ID	18,971,969	18,971,969			18,971,969		18,971,969				18,971,969		18,971,969
	ED-WA	41,806,788	41,806,788			41,806,788		41,806,788	41,806,788		41,806,788			
Total Electric Distribution		60,864,414	60,864,414			60,778,757	85,657	60,864,414	41,806,788	56,025	41,862,813	18,971,969	29,632	19,001,601
Gas Underground Storage														
	GD-AN	787,563		787,563										
	GD-OR	135,518			135,518									
Total Gas Underground Storage		923,081		787,563	135,518									
Gas Distribution														
	GD-AN	53,653		53,653										
	GD-ID	6,939,663		6,939,663										
	GD-WA	17,702,484		17,702,484										
	GD-OR	11,721,756			11,721,756									
Total Gas Distribution		36,417,556		24,695,800	11,721,756									
General Plant														
4	ED-AN	2,733,559	2,733,559				2,733,559	2,733,559		1,878,037	1,878,037		855,522	855,522
	ED-ID	621,808	621,808			621,808		621,808				621,808		621,808
	ED-WA	1,630,268	1,630,268			1,630,268		1,630,268	1,630,268		1,630,268			
7,4	CD-AA	20,828,418	14,886,487	4,103,198	1,838,733		14,886,487	14,886,487		10,227,463	10,227,463		4,659,024	4,659,024
9,4	CD-AN	970,882	760,414	210,468			760,414	760,414		522,427	522,427		237,987	237,987
9	CD-ID	429,123	336,098	93,025		336,098		336,098				336,098		336,098
9	CD-WA	1,465,715	1,147,977	317,738		1,147,977		1,147,977	1,147,977		1,147,977			
8	GD-AA	329,221		226,583	102,638									
	GD-AN	16,136		16,136										
	GD-ID	56,030		56,030										
	GD-WA	1,136,345		1,136,345										
	GD-OR	208,006			208,006									
Total General Plant		30,425,511	22,116,611	6,159,523	2,149,377	3,736,151	18,380,460	22,116,611	2,778,245	12,627,927	15,406,172	957,906	5,752,533	6,710,439
Total Depreciation Expense		200,508,100	154,858,563	31,642,886	14,006,651	81,805,281	73,053,282	154,858,563	57,000,854	47,881,756	104,882,610	24,804,427	25,171,526	49,975,953

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Ratio	64.480%		35.520%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Exper	65.406%		34.594%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio	68.703%		31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC ***** Direct	Allocated	Total	***** WASHINGTON ***** Direct	Allocated	Total	***** IDAHO ***** Direct	Allocated	Total
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		592,184	592,184		326,216	326,216
1	Misc Intangible Plt (303000)	ED-AN	263,207	263,207			263,207	263,207		169,716	169,716		93,491	93,491
Total Production/Transmission			1,181,607	1,181,607			1,181,607	1,181,607		761,900	761,900		419,707	419,707
Distribution														
	Franchises (302000)	ED-WA	114,563	114,563		114,563		114,563	114,563		114,563			
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866		5,866	5,866		5,866			
Total Distribution			120,429	120,429		120,429		120,429	120,429		120,429			
General Plant - 303000														
7,4		CD-AA	414,833	296,489	81,723		296,489	296,489		203,697	203,697		92,792	92,792
9,1		CD-AN	9,729	7,620	2,109		7,620	7,620		4,913	4,913		2,707	2,707
		GD-ID	14,795		14,795									
		GD-WA	24,862		24,862									
		GD-OR	6,607					6,607						
Total General Plant - 303000			470,826	304,109	123,489		304,109	304,109		208,610	208,610		95,499	95,499
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	51,269,710	36,643,487	10,100,133		36,643,487	36,643,487		25,175,175	25,175,175		11,468,312	11,468,312
9,4		CD-AN	60,749	47,580	13,169		47,580	47,580		32,689	32,689		14,891	14,891
9,4		CD-ID	0	0	0	0	0	0				0		0
9,4		CD-WA	526,003	411,976	114,027	411,976		411,976	411,976		411,976			0
4		ED-AN	8,187,156	8,187,156			8,187,156	8,187,156		5,624,822	5,624,822		2,562,334	2,562,334
		ED-ID	0	0		0	0	0				0		0
		ED-WA	1,469,622	1,469,622		1,469,622		1,469,622	1,469,622		1,469,622			
8		GD-AA	356,560		245,399									
		GD-AN	0		0									
		GD-OR	71,075					71,075						
Total Miscellaneous IT Intangible Plt - 3031XX			61,940,875	46,759,821	10,472,728	1,881,598	44,878,223	46,759,821	1,881,598	30,832,686	32,714,284	0	14,045,537	14,045,537
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0
4		ED-AN	422,431	422,431		422,431	422,431	422,431		290,223	290,223		132,208	132,208
		GD-OR	0					0						
Total General Plant - 390200, 396200			422,431	422,431	0	0	422,431	422,431		290,223	290,223		132,208	132,208
Total Amortization Expense			64,136,168	48,788,397	10,596,217	4,751,554	2,002,027	46,786,370	48,788,397	2,002,027	32,093,419	34,095,446	0	14,692,951

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

RESULTS OF OPERATIONS	Report ID: E-ADEP-12A
ELECTRIC ACCUMULATED DEPRECIATION	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		System	Assigned or	Assigned or	Assigned or	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
		Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production														
1	Steam (ED-AN)	(80,171,608)	(80,171,608)				(80,171,608)	(80,171,608)		(51,694,653)	(51,694,653)		(28,476,955)	(28,476,955)
	Steam (ED-ID)	(101,559,029)	(101,559,029)			(101,559,029)		(101,559,029)				(101,559,029)		(101,559,029)
	Steam (ED-WA)	(201,048,752)	(201,048,752)			(201,048,752)		(201,048,752)	(201,048,752)		(201,048,752)			
1	Hydro (ED-AN)	(208,806,560)	(208,806,560)				(208,806,560)	(208,806,560)		(134,638,470)	(134,638,470)		(74,168,090)	(74,168,090)
1	Other (ED-AN)	(183,294,575)	(183,294,575)				(183,294,575)	(183,294,575)		(118,188,342)	(118,188,342)		(65,106,233)	(65,106,233)
Total Electric Production		(774,880,524)	(774,880,524)			(302,607,781)	(472,272,743)	(774,880,524)	(201,048,752)	(304,521,465)	(505,570,217)	(101,559,029)	(167,751,278)	(269,310,307)
Electric Transmission														
1	ED-AN	(263,348,736)	(263,348,736)				(263,348,736)	(263,348,736)		(169,807,265)	(169,807,265)		(93,541,471)	(93,541,471)
	ED-ID	(10,940,626)	(10,940,626)			(10,940,626)		(10,940,626)				(10,940,626)		(10,940,626)
	ED-WA	(17,412,349)	(17,412,349)			(17,412,349)		(17,412,349)	(17,412,349)		(17,412,349)			
Total Electric Transmissic		(291,701,711)	(291,701,711)			(28,352,975)	(263,348,736)	(291,701,711)	(17,412,349)	(169,807,265)	(187,219,614)	(10,940,626)	(93,541,471)	(104,482,097)
Electric Distribution														
3	ED-AN	(603,697)	(603,697)				(603,697)	(603,697)		(394,854)	(394,854)		(208,843)	(208,843)
	ED-ID	(301,178,477)	(301,178,477)			(301,178,477)		(301,178,477)				(301,178,477)		(301,178,477)
	ED-WA	(503,336,030)	(503,336,030)			(503,336,030)		(503,336,030)	(503,336,030)		(503,336,030)			
Total Electric Distribution		(805,118,204)	(805,118,204)			(804,514,507)	(603,697)	(805,118,204)	(503,336,030)	(394,854)	(503,730,884)	(301,178,477)	(208,843)	(301,387,320)
Gas Underground Storage														
	GD-AN	(20,241,292)		(20,241,292)										
	GD-OR	(1,818,817)			(1,818,817)									
Total Gas Underground S		(22,060,109)		(20,241,292)	(1,818,817)									
Gas Distribution														
	GD-AN	(2,098,504)		(2,098,504)										
	GD-ID	(110,013,977)		(110,013,977)										
	GD-WA	(207,263,316)		(207,263,316)										
	GD-OR	(152,737,715)			(152,737,715)									
Total Gas Distribution		(472,113,512)		(319,375,797)	(152,737,715)									
General Plant														
4	ED-AN	(37,045,446)	(37,045,446)				(37,045,446)	(37,045,446)		(25,451,333)	(25,451,333)		(11,594,113)	(11,594,113)
	ED-ID	(14,021,260)	(14,021,260)			(14,021,260)		(14,021,260)				(14,021,260)		(14,021,260)
	ED-WA	(27,691,954)	(27,691,954)			(27,691,954)		(27,691,954)	(27,691,954)		(27,691,954)			
7,4	CD-AA	(104,673,666)	(74,812,363)	(20,620,712)	(9,240,591)		(74,812,363)	(74,812,363)		(51,398,338)	(51,398,338)		(23,414,025)	(23,414,025)
9,4	CD-AN	(9,081,884)	(7,113,113)	(1,968,771)			(7,113,113)	(7,113,113)		(4,886,922)	(4,886,922)		(2,226,191)	(2,226,191)
9	CD-ID	(4,639,129)	(3,633,459)	(1,005,670)		(3,633,459)		(3,633,459)				(3,633,459)		(3,633,459)
9	CD-WA	(9,268,500)	(7,259,275)	(2,009,225)		(7,259,275)		(7,259,275)	(7,259,275)		(7,259,275)			
8	GD-AA	(2,881,284)		(1,983,015)	(898,269)									
	GD-AN	(4,070,605)		(4,070,605)										
	GD-ID	(2,493,469)		(2,493,469)										
	GD-WA	(14,021,603)		(14,021,603)										
	GD-OR	(6,055,187)			(6,055,187)									
Total General Plant		(235,943,987)	(171,576,870)	(48,173,070)	(16,194,047)	(52,605,948)	(118,970,922)	(171,576,870)	(34,951,229)	(81,736,593)	(116,687,822)	(17,654,719)	(37,234,329)	(54,889,048)
Total Accumulated Depr		(2,601,818,047)	(2,043,277,309)	(387,790,159)	(170,750,579)	(1,188,081,211)	(855,196,098)	(2,043,277,309)	(756,748,360)	(556,460,177)	(1,313,208,537)	(431,332,851)	(298,735,921)	(730,068,772)

Allocation Ratios:														
Service -			Electric	Gas-North	Gas-South	Jurisdiction -				Washington		Idaho		
7	Elec/Gas North/Oregon 4-Factor		71.472%	19.700%	8.828%	1	Production/Transmission Ratio				64.480%	35.520%		
8	Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense				65.406%	34.594%		
9	Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio				68.703%	31.297%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended October 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis			System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
							Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission															
1	Franchises (302000)	ED-AN	(16,876,287)	(16,876,287)				(16,876,287)	(16,876,287)		(10,881,830)	(10,881,830)		(5,994,457)	(5,994,457)
1	Misc Intangible Plt (3030	ED-AN	(3,169,705)	(3,169,705)				(3,169,705)	(3,169,705)		(2,043,826)	(2,043,826)		(1,125,879)	(1,125,879)
Total Production/Transmission			(20,045,992)	(20,045,992)				(20,045,992)	(20,045,992)		(12,925,656)	(12,925,656)		(7,120,336)	(7,120,336)
Distribution															
	Franchises (302000)	ED-WA	(541,435)	(541,435)			(541,435)		(541,435)	(541,435)		(541,435)			
	Misc Intangible Plt (3030	ED-WA	(73,959)	(73,959)			(73,959)		(73,959)	(73,959)		(73,959)			
Total Distribution			(615,394)	(615,394)			(615,394)		(615,394)	(615,394)		(615,394)			
General Plant - 303000															
7,4		CD-AA	(5,588,900)	(3,994,498)	(1,101,014)	(493,388)		(3,994,498)	(3,994,498)		(2,744,340)	(2,744,340)		(1,250,158)	(1,250,158)
9,1		CD-AN	(158,386)	(124,051)	(34,335)			(124,051)	(124,051)		(79,988)	(79,988)		(44,063)	(44,063)
		GD-ID	(179,775)		(179,775)										
		GD-WA	(348,751)		(348,751)										
		GD-OR	(137,810)			(137,810)									
Total General Plant - 303000			(6,413,622)	(4,118,549)	(1,663,875)	(631,198)		(4,118,549)	(4,118,549)		(2,824,328)	(2,824,328)		(1,294,221)	(1,294,221)
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	(176,104,862)	(125,865,669)	(34,692,657)	(15,546,536)		(125,865,669)	(125,865,669)		(86,473,490)	(86,473,490)		(39,392,179)	(39,392,179)
9,4		CD-AN	(287,539)	(225,206)	(62,333)			(225,206)	(225,206)		(154,723)	(154,723)		(70,483)	(70,483)
9		CD-ID	0	0	0		0	0	0		0	0	0	0	0
9		CD-WA	(3,042,210)	(2,382,720)	(659,490)		(2,382,720)		(2,382,720)	(2,382,720)		(2,382,720)		0	0
4		ED-AN	(17,852,654)	(17,852,654)				(17,852,654)	(17,852,654)		(12,265,309)	(12,265,309)		(5,587,345)	(5,587,345)
		ED-ID	0	0			0	0	0				0		0
		ED-WA	(3,714,557)	(3,714,557)			(3,714,557)		(3,714,557)	(3,714,557)		(3,714,557)			
8		GD-AA	(304,308)		(209,437)	(94,871)									
		GD-AN	0		0										
		GD-OR	(106,999)			(106,999)									
Total Misc IT Intangible Plant - 3031XX			(201,413,129)	(150,040,806)	(35,623,917)	(15,748,406)	(6,097,277)	(143,943,529)	(150,040,806)	(6,097,277)	(98,893,522)	(104,990,799)	0	(45,050,007)	(45,050,007)
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0
9		CD-ID	0	0	0		0	0	0			0	0		0
9		CD-WA	0	0	0		0	0	0	0		0			
4		ED-AN	(1,721,377)	(1,721,377)				(1,721,377)	(1,721,377)		(1,182,638)	(1,182,638)		(538,739)	(538,739)
		ED-WA	0	0			0		0	0		0			
		GD-WA	0		0										
		GD-OR	0			0									
Total General Plant - 390200, 396200			(1,721,377)	(1,721,377)	0	0	0	(1,721,377)	(1,721,377)	0	(1,182,638)	(1,182,638)	0	(538,739)	(538,739)
Total Accumulated Amortization			(230,209,514)	(176,542,118)	(37,287,792)	(16,379,604)	(6,712,671)	(169,829,447)	(176,542,118)	(6,712,671)	(115,826,144)	(122,538,815)	0	(54,003,303)	(54,003,303)

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

RESULTS OF OPERATIONS	Report ID: C-GPL-12A
COMMON GENERAL PLANT	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

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		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,074,783	122,220	362,279	590,284	1,074,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,315,829	0	0	8,802,370	8,802,370	0	0	2,426,218	2,426,218	0	1,087,241	1,087,241
9	CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0
	TOTAL ACCOUNT	19,634,436	811,230	704,722	10,183,980	11,699,932	3,261,722	94,782	2,645,242	6,001,746	845,517	1,087,241	1,932,758
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,135,855	8,516,717	3,375,017	9,244,121	21,135,855	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,804,105	0	0	0	0	0	0	0	0	4,804,105	0	4,804,105
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,584,690	0	0	94,760,930	94,760,930	0	0	26,119,184	26,119,184	0	11,704,576	11,704,576
9	CD-WA / ID / AN	32,428,466	9,675,385	6,456,537	9,266,701	25,398,623	2,677,958	1,787,043	2,564,842	7,029,843	0	0	0
	TOTAL ACCOUNT	216,003,716	18,192,102	9,831,554	113,271,752	141,295,408	27,728,558	1,787,043	28,684,026	58,199,627	4,804,105	11,704,576	16,508,681
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,106,113	1,739,114	7,798	2,359,201	4,106,113	0	0	0	0	0	0	0
99	GD-WA / ID / AN	197,806	0	0	0	0	197,806	0	0	197,806	0	0	0
99	GD-OR / AS	5,550	0	0	0	0	0	0	0	0	5,550	0	5,550
8	GD-AA	110,475	0	0	0	0	0	0	76,033	76,033	0	34,442	34,442
7	CD-AA	64,066,065	0	0	45,789,298	45,789,298	0	0	12,621,015	12,621,015	0	5,655,752	5,655,752
9	CD-WA / ID / AN	965,336	623,814	7,739	124,517	756,070	172,660	2,142	34,464	209,266	0	0	0
	TOTAL ACCOUNT	69,451,345	2,362,928	15,537	48,273,016	50,651,481	370,466	2,142	12,731,512	13,104,120	5,550	5,690,194	5,695,744
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,764,083	25,550,059	12,503,840	24,710,184	62,764,083	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,527,236	0	0	0	0	10,363,887	3,348,751	2,814,598	16,527,236	0	0	0
99	GD-OR / AS	4,813,198	0	0	0	0	0	0	0	0	4,813,198	0	4,813,198
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,610,055	0	0	5,439,058	5,439,058	0	0	1,499,181	1,499,181	0	671,816	671,816
9	CD-WA / ID / AN	7,017,825	1,515,638	752,008	3,228,855	5,496,501	419,499	208,141	893,684	1,521,324	0	0	0
	TOTAL ACCOUNT	98,829,584	27,065,697	13,255,848	33,378,097	73,699,642	10,783,386	3,556,892	5,274,351	19,614,629	4,813,198	702,115	5,515,313

RESULTS OF OPERATIONS	Report ID: C-GPL-12A
COMMON GENERAL PLANT	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

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		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	22,355	0	0	0	0	0	0	0	0	22,355	0	22,355
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,122,215	649,290	187,600	3,958,151	4,795,041	179,711	51,924	1,095,539	1,327,174	0	0	0
	TOTAL ACCOUNT	6,852,229	708,156	187,600	4,381,018	5,276,774	402,064	51,924	1,098,006	1,551,994	22,355	1,106	23,461
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,556,182	1,938,794	634,651	6,982,737	9,556,182	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,950,287	0	0	0	0	3,003,964	590,357	355,966	3,950,287	0	0	0
99	GD-OR / AS	1,433,175	0	0	0	0	0	0	0	0	1,433,175	0	1,433,175
8	GD-AA	5,871,363	0	0	0	0	0	0	4,040,907	4,040,907	0	1,830,456	1,830,456
7	CD-AA	15,970,315	0	0	11,414,304	11,414,304	0	0	3,146,152	3,146,152	0	1,409,859	1,409,859
9	CD-WA / ID / AN	2,015,521	27,523	754,822	796,251	1,578,596	7,618	208,920	220,387	436,925	0	0	0
	TOTAL ACCOUNT	38,796,843	1,966,317	1,389,473	19,193,292	22,549,082	3,011,582	799,277	7,763,412	11,574,271	1,433,175	3,240,315	4,673,490
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,281,310	398,866	5,040	2,877,404	3,281,310	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	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,269,441	0	0	907,295	907,295	0	0	250,080	250,080	0	112,066	112,066
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,007,107	398,866	5,040	3,784,699	4,188,605	110,331	0	505,028	615,359	18,586	184,557	203,143
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,836,703	12,375,213	7,583,364	4,878,126	24,836,703	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,716,673	0	0	0	0	3,030,559	865,525	820,589	4,716,673	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	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	31,492,530	12,629,042	7,904,763	5,751,150	26,284,955	3,100,814	954,482	1,061,791	5,117,087	43,834	46,654	90,488

RESULTS OF OPERATIONS	Report ID: C-GPL-12A
COMMON GENERAL PLANT	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

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		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	41,836,488	12,313,917	6,609,634	22,912,937	41,836,488	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,026,584	0	0	0	0	732,736	287,726	6,122	1,026,584	0	0	0
99		GD-OR / AS	725,925	0	0	0	0	0	0	0	0	725,925	0	725,925
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7		CD-AA	120,471,953	0	0	86,103,714	86,103,714	0	0	23,732,975	23,732,975	0	10,635,264	10,635,264
9		CD-WA/ ID / AN	17,438,892	10,667,641	475,272	2,515,576	13,658,489	2,952,595	131,546	696,262	3,780,403	0	0	0
		TOTAL ACCOUNT	181,743,140	22,981,558	7,084,906	111,532,227	141,598,691	3,685,331	419,272	24,602,806	28,707,409	725,925	10,711,115	11,437,040
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	253,759	0	6,846	246,913	253,759	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8		GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7		CD-AA	825,999	0	0	590,358	590,358	0	0	162,722	162,722	0	72,919	72,919
9		CD-WA/ ID / AN	21,653	0	10,128	6,831	16,959	0	2,803	1,891	4,694	0	0	0
		TOTAL ACCOUNT	1,111,392	0	16,974	844,102	861,076	0	2,803	165,225	168,028	9,092	73,196	82,288
		TOTAL GENERAL PLANT	669,039,109	87,115,896	40,396,417	350,710,120	478,222,433	52,454,254	7,668,617	84,531,399	144,654,270	12,721,337	33,441,069	46,162,406

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID: C-IPL-12A	AVISTA UTILITIES										
COMMON INTANGIBLE PLANT				Electric Copy										
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis														
			***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	549,322
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,162,620	5,387,311	0	23,775,309	29,162,620	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	377,798	0	0	0	0	0	0	260,016	260,016	0	117,782	117,782
7		CD-AA	110,188,202	0	0	78,753,712	78,753,712	0	0	21,707,076	21,707,076	0	9,727,414	9,727,414
9		CD-WA / ID / AN	1,250,351	697,347	0	281,953	979,300	193,012	0	78,039	271,051	0	0	0
		TOTAL ACCOUNT	141,333,582	6,084,658	0	102,810,974	108,895,632	193,012	0	22,045,131	22,238,143	354,611	9,845,196	10,199,807
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,679,063	5,139	0	6,673,924	6,679,063	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	1,128,627	0	0	0	0	0	0	776,766	776,766	0	351,861	351,861
7		CD-AA	39,212,847	0	0	28,026,206	28,026,206	0	0	7,724,931	7,724,931	0	3,461,710	3,461,710
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	47,020,537	5,139	0	34,700,130	34,705,269	0	0	8,501,697	8,501,697	0	3,813,571	3,813,571
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,646,858	0	0	7,646,858	7,646,858	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,646,858	0	0	7,646,858	7,646,858	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS			Report ID: C-IPL-12A	AVISTA UTILITIES										
COMMON INTANGIBLE PLANT				Electric Copy										
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis														
			***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,775,355	1,775,355	0	0	1,775,355	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	58,965	0	0	42,144	42,144	0	0	11,616	11,616	0	5,205	5,205
9		CD-WA / ID / AN	2,998,589	2,348,555	0	0	2,348,555	650,034	0	0	650,034	0	0	0
		TOTAL ACCOUNT	4,832,909	4,123,910	0	42,144	4,166,054	650,034	0	11,616	661,650	0	5,205	5,205
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	763,228	212,233	0	550,995	763,228	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	25,594,598	0	0	18,292,971	18,292,971	0	0	5,042,136	5,042,136	0	2,259,491	2,259,491
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	26,357,826	212,233	0	18,843,966	19,056,199	0	0	5,042,136	5,042,136	0	2,259,491	2,259,491
		TOTAL	375,332,499	10,745,656	0	271,496,497	282,242,153	1,865,640	771,517	61,957,089	64,594,246	780,562	27,715,538	28,496,100

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(62,465,187)	(44,645,118)	(12,305,642)	(5,514,427)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
Total			(63,114,734)	(45,294,665)	(12,305,642)	(5,514,427)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended October 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/BasisAccount Description		***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ***		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,147,057	7,147,057	0	0	0	0	7,147,057
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	264	264	0	0	0	0	264
7/4	154550 Supply Chain Average Cost Variance	0	0	(236)	(236)	0	0	0	0	(236)
7/4	154560 Supply Chain Invoice Price Variance	0	0	14	14	0	0	0	0	14
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	109,276,088	46,762,445	0	156,038,533	91,989,924	38,772,400	17,286,164	7,990,045	0
TOTAL		109,276,088	46,762,445	7,147,099	163,185,632	91,989,924	38,772,400	17,286,164	7,990,045	7,147,099

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