

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended September 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	16,761,901	12,713,634	4,048,267
	Adjustments			
	Adjusted Net Operating Income (Loss)	16,761,901	12,713,634	4,048,267
E-APL	Electric Net Rate Base	3,385,612,613	2,275,048,453	1,110,564,160
	RATE OF RETURN	0.495%	0.559%	0.365%

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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended September 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers Percent	9-01-2024 thru 09-30-2024	419,829 100.000%	272,758 64.969%	147,071 35.031%
3	E-OPS	Direct Distribution Operating Expense Percent	9-01-2024 thru 09-30-2024	2,479,697 100.000%	1,593,493 64.262%	886,204 35.738%
	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
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2024
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		107,790,190	93,362,819	10,011,637	4,415,734
		Direct O & M Accts 500 - 894		22,024,373	17,671,165	2,366,681	1,986,527
		Direct O & M Accts 901 - 935		5,750,511	4,121,480	1,629,031	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		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
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2024
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor					
		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%
8		Average (GD AA)		100.000%	0.000%	68.824%	31.176%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended September 30, 2024
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
		Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2024 thru 09-30-2024	1,702,523,148	1,168,300,528	534,222,620	
		Percent		100.000%	68.622%	31.378%	
11		Book Depreciation	9-01-2024 thru 09-30-2024	13,087,406	8,892,309	4,195,097	
		Percent		100.000%	67.946%	32.054%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2024 thru 09-30-2024	3,807,433,879 100.000%	2,541,182,027 66.743%	1,266,251,852 33.257%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2024 thru 09-30-2024	310,397,604 100.000%	213,644,427 68.829%	96,753,177 31.171%
14		Net Allocated Schedule M's - AMA Percent	9-01-2024 thru 09-30-2024	-10,599,036 100.000%	-7,080,147 66.800%	-3,518,889 33.200%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	36,068,287	0	36,068,287	24,520,523	0	24,520,523	11,547,764	0	11,547,764
99	442200	Commercial - Firm & Int.	32,999,332	0	32,999,332	24,083,939	0	24,083,939	8,915,393	0	8,915,393
1	442300	Industrial	14,380,612	0	14,380,612	9,032,473	0	9,032,473	5,348,139	0	5,348,139
99	444000	Public Street & Highway Lighting	733,196	0	733,196	469,791	0	469,791	263,405	0	263,405
99	448000	Interdepartmental Revenue	171,503	0	171,503	156,886	0	156,886	14,617	0	14,617
99	499XXX	Unbilled Revenue	(3,677,002)	0	(3,677,002)	(2,875,421)	0	(2,875,421)	(801,581)	0	(801,581)
TOTAL SALES TO ULTIMATE CUSTOMERS			80,675,928	0	80,675,928	55,388,191	0	55,388,191	25,287,737	0	25,287,737
1	447XXX	Sales for Resale	0	21,906,740	21,906,740	0	14,125,466	14,125,466	0	7,781,274	7,781,274
TOTAL SALES OF ELECTRICITY			80,675,928	21,906,740	102,582,668	55,388,191	14,125,466	69,513,657	25,287,737	7,781,274	33,069,011
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	13,279	0	13,279	3,015	0	3,015	10,264	0	10,264
1	453000	Sales of Water & Water Power	0	49,584	49,584	0	31,972	31,972	0	17,612	17,612
1	454000	Rent from Electric Property	482,887	6,636	489,523	270,126	4,279	274,405	212,761	2,357	215,118
1	454100	Rent from Trnsmission Joint Use	3,942	0	3,942	1,375	0	1,375	2,567	0	2,567
1	456XXX	Other Electric Revenues	(1,426,472)	4,749,947	3,323,475	(1,142,174)	3,062,766	1,920,592	(284,298)	1,687,181	1,402,883
TOTAL OTHER OPERATING REVENUE			(926,364)	4,806,167	3,879,803	(867,658)	3,099,017	2,231,359	(58,706)	1,707,150	1,648,444
TOTAL ELECTRIC REVENUE			79,749,564	26,712,907	106,462,471	54,520,533	17,224,483	71,745,016	25,229,031	9,488,424	34,717,455

***** 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	23,997	23,997	0	15,473	15,473	0	8,524	8,524
1	501XXX	Fuel	0	4,368,180	4,368,180	0	2,816,602	2,816,602	0	1,551,578	1,551,578
1	502000	Steam Expense	0	320,972	320,972	0	206,963	206,963	0	114,009	114,009
1	503000	Steam Power Gen - Steam Purchases	0	0	0	0	0	0	0	0	0
1	505000	Electric Expense	0	135,261	135,261	0	87,216	87,216	0	48,045	48,045
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	573,449	573,449	0	369,760	369,760	0	203,689	203,689
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	83,890	0	83,890	0	0	0	83,890	0	83,890
MAINTENANCE											
1	510000	Supervision & Engineering	0	23,899	23,899	0	15,410	15,410	0	8,489	8,489
1	511000	Structures	0	76,889	76,889	0	49,578	49,578	0	27,311	27,311
1	512000	Boiler Plant	0	441,839	441,839	0	284,898	284,898	0	156,941	156,941
1	513000	Electric Plant	0	58,674	58,674	0	37,833	37,833	0	20,841	20,841
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	126,357	126,357	0	81,475	81,475	0	44,882	44,882
TOTAL STEAM POWER GENERATION EXP			83,890	6,149,517	6,233,407	0	3,965,208	3,965,208	83,890	2,184,309	2,268,199
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	210,519	210,519	0	135,743	135,743	0	74,776	74,776
1	536000	Water for Power	0	90,549	90,549	0	58,386	58,386	0	32,163	32,163
1	537000	Hydraulic Expense	754,300	278,040	1,032,340	486,373	179,280	665,653	267,927	98,760	366,687
1	538000	Electric Expense	0	548,015	548,015	0	353,360	353,360	0	194,655	194,655
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	68,299	68,299	0	44,039	44,039	0	24,260	24,260
1	540000	Rent	0	132,601	132,601	0	85,501	85,501	0	47,100	47,100
1	540100	MT Trust Funds Land Settlement Rents	507,917	0	507,917	332,025	0	332,025	175,892	0	175,892
MAINTENANCE											
1	541000	Supervision & Engineering	0	18,404	18,404	0	11,867	11,867	0	6,537	6,537
1	542000	Structures	0	11,723	11,723	0	7,559	7,559	0	4,164	4,164
1	543000	Reservoirs, Dams, & Waterways	0	39,590	39,590	0	25,528	25,528	0	14,062	14,062
1	544000	Electric Plant	0	374,348	374,348	0	241,380	241,380	0	132,968	132,968
1	545000	Miscellaneous Hydraulic Plant	0	30,554	30,554	0	19,701	19,701	0	10,853	10,853
TOTAL HYDRO POWER GENERATION EXP			1,262,217	1,802,642	3,064,859	818,398	1,162,344	1,980,742	443,819	640,298	1,084,117
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	39,513	39,513	0	25,478	25,478	0	14,035	14,035
1	547XXX	Fuel	0	7,985,983	7,985,983	0	5,149,362	5,149,362	0	2,836,621	2,836,621
1	548000	Generation Expense	0	459,167	459,167	0	296,071	296,071	0	163,096	163,096
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	81,376	81,376	0	52,471	52,471	0	28,905	28,905
1	550000	Rent	0	6,351	6,351	0	4,095	4,095	0	2,256	2,256
MAINTENANCE											
1	551000	Supervision & Engineering	0	87,491	87,491	0	56,414	56,414	0	31,077	31,077
1	552000	Structures	0	7,287	7,287	0	4,699	4,699	0	2,588	2,588
1	553000	Generating & Electric Equipment	0	209,556	209,556	0	135,122	135,122	0	74,434	74,434
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	(40,052)	(40,052)	0	(25,826)	(25,826)	0	(14,226)	(14,226)
TOTAL OTHER POWER GENERATION EXP			0	8,836,672	8,836,672	0	5,697,886	5,697,886	0	3,138,786	3,138,786

***** 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	1,189,197	17,647,242	18,836,439	0	11,378,942	11,378,942	1,189,197	6,268,300	7,457,497
1	556000	System Control & Load Dispatching	0	70,816	70,816	0	45,662	45,662	0	25,154	25,154
E-557	557XXX	Other Expense	5,431,888	2,075,485	7,507,373	1,480,323	1,338,272	2,818,595	3,951,565	737,213	4,688,778
TOTAL OTHER POWER SUPPLY EXPENSE			6,621,085	19,793,543	26,414,628	1,480,323	12,762,876	14,243,199	5,140,762	7,030,667	12,171,429
TOTAL PRODUCTION OPERATING EXP			7,967,192	36,582,374	44,549,566	2,298,721	23,588,314	25,887,035	5,668,471	12,994,060	18,662,531
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	190,436	190,436	0	122,793	122,793	0	67,643	67,643
1	561000	Load Dispatching	0	241,131	241,131	0	155,481	155,481	0	85,650	85,650
1	562000	Station Expense	0	25,648	25,648	0	16,538	16,538	0	9,110	9,110
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	63,162	63,162	0	40,727	40,727	0	22,435	22,435
1	565XXX	Transmission of Electricity by Others	0	1,780,710	1,780,710	0	1,148,202	1,148,202	0	632,508	632,508
1	566000	Miscellaneous Transmission Expense	0	498,775	498,775	0	321,610	321,610	0	177,165	177,165
1	567000	Rent	0	7,596	7,596	0	4,898	4,898	0	2,698	2,698
MAINTENANCE											
1	568000	Supervision & Engineering	0	40,565	40,565	0	26,156	26,156	0	14,409	14,409
1	569000	Structures	0	32,171	32,171	0	20,744	20,744	0	11,427	11,427
1	570000	Station Equipment	0	24,538	24,538	0	15,822	15,822	0	8,716	8,716
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	186	136,653	136,839	0	88,114	88,114	186	48,539	48,725
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	7,107	7,107	0	4,583	4,583	0	2,524	2,524
TOTAL TRANSMISSION OPERATING EXP			186	3,048,492	3,048,678	0	1,965,668	1,965,668	186	1,082,824	1,083,010

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	1,410,710	2,595,123	4,005,833	1,016,213	1,673,335	2,689,548	394,497	921,788	1,316,285
E-DEPX		Depreciation Expense-Transmission	60,784	2,021,945	2,082,729	43,951	1,303,750	1,347,701	16,833	718,195	735,028
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,468	98,468	0	63,492	63,492	0	34,976	34,976
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0	(61,423)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,747	10,747	0	5,920	5,920
99	407327	Colstrip Reg. Asset Amortization	150,385	0	150,385	89,694	0	89,694	60,691	0	60,691
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,758	1,758	0	969	969
1	407334	Amortization of EIM Deferral	29,130	0	29,130	0	0	0	29,130	0	29,130
99	407360	Amortization of CS2 & COLSTRIP O&M	90,523	0	90,523	0	0	0	90,523	0	90,523
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	47,505	47,505	0	26,169	26,169
99	407395	Optional Renewable Power Revenue Offset	30,521	0	30,521	22,548	0	22,548	7,973	0	7,973
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407427	Colstrip Regulatory Deferral	(272,548)	0	(272,548)	(122,834)	0	(122,834)	(149,714)	0	(149,714)
99	407434	EIM Deferred O&M	(22,352)	0	(22,352)	0	0	0	(22,352)	0	(22,352)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,006,862)	0	(1,006,862)	(682,047)	0	(682,047)	(324,815)	0	(324,815)
99	407451	Deferral CEIP	(30,497)	0	(30,497)	(30,497)	0	(30,497)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(142,260)	0	(142,260)	0	0	0	(142,260)	0	(142,260)
99	407494	Amortization of Schedule 98 REC Rev	4,732	0	4,732	4,732	0	4,732	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(452)	(452)	0	(249)	(249)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,461,299	1,461,299	0	942,246	942,246	0	519,053	519,053
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	61,571	6,269,202	6,330,773	171,845	4,042,381	4,214,226	(110,274)	2,226,821	2,116,547
		TOTAL PRODUCTION & TRANSMISSION EXPEN	8,028,949	45,900,068	53,929,017	2,470,566	29,596,363	32,066,929	5,558,383	16,303,705	21,862,088

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	46,855	200,758	247,613	39,302	129,011	168,313	7,553	71,747	79,300
3	582000	Station Expense	72,551	10,386	82,937	55,354	6,674	62,028	17,197	3,712	20,909
3	583000	Overhead Line Expense	122,269	59,653	181,922	101,392	38,334	139,726	20,877	21,319	42,196
3	584000	Underground Line Expense	211,286	0	211,286	128,162	0	128,162	83,124	0	83,124
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	303	0	303	303	0	303	0	0	0
3	586000	Meter Expense	158,739	9,391	168,130	120,645	6,035	126,680	38,094	3,356	41,450
3	587000	Customer Installations Expense	68,546	8,248	76,794	44,674	5,300	49,974	23,872	2,948	26,820
3	588000	Miscellaneous Distribution Expense	398,672	347,818	746,490	276,934	223,515	500,449	121,738	124,303	246,041
3	589000	Rent	0	21,121	21,121	0	13,573	13,573	0	7,548	7,548
		MAINTENANCE:									
3	590000	Supervision & Engineering	18,926	116,131	135,057	14,523	74,628	89,151	4,403	41,503	45,906
3	591000	Structures	10,927	492	11,419	6,107	316	6,423	4,820	176	4,996
3	592000	Station Equipment	41,012	3,948	44,960	33,892	2,537	36,429	7,120	1,411	8,531
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	1,190,433	17	1,190,450	671,654	11	671,665	518,779	6	518,785
3	594000	Underground Lines	89,088	0	89,088	70,562	0	70,562	18,526	0	18,526
3	595000	Line Transformers	32,686	0	32,686	16,796	0	16,796	15,890	0	15,890
3	596000	Street Light & Signal System Maintenance Exp	1,536	0	1,536	1,581	0	1,581	(45)	0	(45)
3	597000	Meters	3,527	0	3,527	3,221	0	3,221	306	0	306
3	598000	Miscellaneous Distribution Expense	12,338	971	13,309	8,390	624	9,014	3,948	347	4,295
		TOTAL DISTRIBUTION OPERATING EXP	2,479,694	778,934	3,258,628	1,593,492	500,558	2,094,050	886,202	278,376	1,164,578
E-DEPX		Depreciation Expense-Distribution	5,144,063	7,090	5,151,153	3,564,418	4,556	3,568,974	1,579,645	2,534	1,582,179
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	10,297	0	10,297	10,297	0	10,297	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,582,638	0	5,582,638	5,043,326	0	5,043,326	539,312	0	539,312
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	10,736,998	7,090	10,744,088	8,618,041	4,556	8,622,597	2,118,957	2,534	2,121,491
		TOTAL DISTRIBUTION EXPENSES	13,216,692	786,024	14,002,716	10,211,533	505,114	10,716,647	3,005,159	280,910	3,286,069

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,750	14,750	0	9,583	9,583	0	5,167	5,167
2	902000	Meter Reading Expenses	40,018	15,735	55,753	29,065	10,223	39,288	10,953	5,512	16,465
2	903XXX	Customer Records & Collection Expenses	80,405	636,682	717,087	33,206	413,646	446,852	47,199	223,036	270,235
2	904000	Uncollectible Accounts	1,219,614	0	1,219,614	912,741	0	912,741	306,873	0	306,873
2	905000	Misc Customer Accounts	0	8,740	8,740	0	5,678	5,678	0	3,062	3,062
TOTAL CUSTOMER ACCOUNTS EXPENSES			1,340,037	675,907	2,015,944	975,012	439,130	1,414,142	365,025	236,777	601,802
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,924,745	8,196	3,932,941	3,613,378	5,325	3,618,703	311,367	2,871	314,238
2	909000	Advertising	36,654	107,614	144,268	28,044	69,916	97,960	8,610	37,698	46,308
2	910000	Misc Customer Service & Info Exp	0	4,749	4,749	0	3,085	3,085	0	1,664	1,664
TOTAL CUSTOMER SERVICE & INFO EXP			3,961,399	120,559	4,081,958	3,641,422	78,326	3,719,748	319,977	42,233	362,210
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	172,759	2,362,550	2,535,309	98,141	1,623,143	1,721,284	74,618	739,407	814,025
4	921000	Office Supplies & Expenses	22	327,826	327,848	21	225,226	225,247	1	102,600	102,601
4	922000	Admin Exp Transferred--Credit	0	(10,737)	(10,737)	0	(7,377)	(7,377)	0	(3,360)	(3,360)
4	923000	Outside Services Employed	305,571	2,025,846	2,331,417	293,450	1,391,817	1,685,267	12,121	634,029	646,150
4	924000	Property Insurance Premium	0	258,532	258,532	0	177,619	177,619	0	80,913	80,913
4	925XXX	Injuries and Damages	990,636	1,271,658	2,262,294	663,602	873,667	1,537,269	327,034	397,991	725,025
4	926XXX	Employee Pensions and Benefits	329,681	2,333,370	2,663,051	239,272	1,603,095	1,842,367	90,409	730,275	820,684
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	358,654	404,561	763,215	250,343	260,861	511,204	108,311	143,700	252,011
4	930000	Miscellaneous General Expenses	(34,697)	(358,980)	(393,677)	(34,369)	(246,630)	(280,999)	(328)	(112,350)	(112,678)
4	931000	Rents	700	101,875	102,575	0	69,991	69,991	700	31,884	32,584
4	935000	Maintenance of General Plant	(148,071)	1,083,578	935,507	(182,008)	744,451	562,443	33,937	339,127	373,064
TOTAL ADMIN & GEN OPERATING EXP			1,975,355	9,800,079	11,775,434	1,328,452	6,715,863	8,044,315	646,903	3,084,216	3,731,119

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended September 30, 2024
Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	312,124	1,535,570	1,847,694	231,104	1,054,983	1,286,087	81,020	480,587	561,607
E-AMTX		Amortization Expense-General Plant - 303000	0	25,343	25,343	0	17,384	17,384	0	7,959	7,959
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	150,541	3,794,508	3,945,049	150,541	2,606,941	2,757,482	0	1,187,567	1,187,567
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	35,202	35,202	0	24,185	24,185	0	11,017	11,017
99	407229	Idaho Earnings Test Amortization	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	407230	Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	407306	Regulatory Debit - AMI Amortization	190,071	0	190,071	190,071	0	190,071	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	125,523	0	125,523	125,523	0	125,523	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	23,114	144,724	167,838	18,188	96,593	114,781	4,926	48,131	53,057
99	407314	Regulatory Debit - FISERVE Amortization	0	0	0	0	0	0	0	0	0
99	407315	Regulatory Debit - Clean Fuels Program	0	0	0	0	0	0	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	178,269	0	178,269	55,524	0	55,524	122,745	0	122,745
99	407344	Regulatory Credit - Amort - WF Resiliency	658,956	0	658,956	487,771	0	487,771	171,185	0	171,185
99	407347	Regulatory Credit - Deferral - COVID-19	(19,599)	0	(19,599)	0	0	0	(19,599)	0	(19,599)
99	407357	AMORT OF INTERVENOR FUND DEFER	(626)	0	(626)	(626)	0	(626)	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	7,389	0	7,389	7,389	0	7,389	0	0	0
99	407372	Amortization-Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	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	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(109,962)	0	(109,962)	(109,962)	0	(109,962)	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	0	0	0	0	0	0	0	0	0
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(425,421)	0	(425,421)	(322,637)	0	(322,637)	(102,784)	0	(102,784)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(905,259)	0	(905,259)	(616,792)	0	(616,792)	(288,467)	0	(288,467)
99	407493	Amortization-Remand Residual Balance	(10,633)	0	(10,633)	(10,633)	0	(10,633)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	73,924	342,438	416,362	53,335	235,265	288,600	20,589	107,173	127,762
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	276,749	5,877,785	6,154,534	321,296	4,035,351	4,356,647	(44,547)	1,842,434	1,797,887
		TOTAL ADMIN & GENERAL EXPENSES	2,252,104	15,677,864	17,929,968	1,649,748	10,751,214	12,400,962	602,356	4,926,650	5,529,006
		TOTAL EXPENSES BEFORE FIT	28,799,181	63,160,422	91,959,603	18,948,281	41,370,147	60,318,428	9,850,900	21,790,275	31,641,175
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,502,868			11,426,588			3,076,280
E-FIT		FEDERAL INCOME TAX			2,055,892			1,513,100			542,792
E-FIT		DEFERRED FEDERAL INCOME TAX			(4,240,419)			(2,746,804)			(1,493,615)
E-FIT		AMORTIZED ITC			(74,506)			(53,342)			(21,164)
		ELECTRIC NET OPERATING INCOME (LOSS)			16,761,901			12,713,634			4,048,267

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.969%	35.031%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.262%	35.738%
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 ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended September 30, 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	456000	Other Electric Rev-Miscellaneous	9,000	50,057	59,057	8,000	32,277	40,277	1,000	17,780	18,780
1	456010	Other Electric Rev-Financial	0	98,250	98,250	0	63,352	63,352	0	34,898	34,898
1	456015	Other Electric Rev-CT Fuel Sales	0	1,308,462	1,308,462	0	843,696	843,696	0	464,766	464,766
1	456016	Other Electric Rev-Resource Opt	0	205,290	205,290	0	132,371	132,371	0	72,919	72,919
1	456017	Other Electric Rev-Non Resource	0	10,063	10,063	0	6,489	6,489	0	3,574	3,574
1	456018	Other Electric Rev-Extraction	0	51,960	51,960	0	33,504	33,504	0	18,456	18,456
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	(13,283)	139,102	125,819	0	89,693	89,693	(13,283)	49,409	36,126
1	456050	Other Electric Rev-Attachment Fees	148,859	12,745	161,604	106,316	8,218	114,534	42,543	4,527	47,070
1	456100	Transmission Revenue of Others	0	2,409,361	2,409,361	0	1,553,556	1,553,556	0	855,805	855,805
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	49,650	49,650	0	27,350	27,350
1	456130	Ancillary Services Revenue	0	90,287	90,287	0	58,217	58,217	0	32,070	32,070
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(1,825,440)	0	(1,825,440)	(1,081,944)	0	(1,081,944)	(743,496)	0	(743,496)
1	456329	Amortization Res Decoupling Deferral	595,064	0	595,064	134,357	0	134,357	460,707	0	460,707
1	456338	Non-res Decoupling Deferred Rev	(217,890)	0	(217,890)	(54,409)	0	(54,409)	(163,481)	0	(163,481)
1	456339	Amortization Non-res Decoupling	(224,452)	0	(224,452)	(267,602)	0	(267,602)	43,150	0	43,150
1	456380	Other Electric Revenue-Clearwater	83,330	0	83,330	0	0	0	83,330	0	83,330
1	456700	Other Electric Rev-Low Voltage	18,339	0	18,339	13,106	0	13,106	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	95,620	95,620	0	52,674	52,674
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(22,519)	(22,519)	0	(14,520)	(14,520)	0	(7,999)	(7,999)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	22,519	22,519	0	14,520	14,520	0	7,999	7,999
1	456730	Other Elec Rev-Intraco Thermal	0	85,718	85,718	0	55,271	55,271	0	30,447	30,447
TOTAL ACCOUNT 456			(1,426,473)	4,749,949	3,323,476	(1,142,176)	3,062,769	1,920,593	(284,297)	1,687,180	1,402,883

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	16,550,978	16,550,978	0	10,672,071	10,672,071	0	5,878,907	5,878,907
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	174,463	174,463	0	112,494	112,494	0	61,969	61,969
1	555200	Purchased Power - Financial Swaps	0	0	0	0	0	0	0	0	0
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	1,189,197	0	1,189,197	0	0	0	1,189,197	0	1,189,197
1	555550	Non Monetary - Exchange Power	0	4,485	4,485	0	2,892	2,892	0	1,593	1,593
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	362,448	362,448	0	233,706	233,706	0	128,742	128,742
1	555710	Intercompany Purchase	0	90,287	90,287	0	58,217	58,217	0	32,070	32,070
1	555740	Purchased Power - EIM	0	464,581	464,581	0	299,562	299,562	0	165,019	165,019
TOTAL ACCOUNT 555			1,189,197	17,647,242	18,836,439	0	11,378,942	11,378,942	1,189,197	6,268,300	7,457,497

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 OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	6,264	552,956	559,220	6,264	356,546	362,810	0	196,410	196,410
1	557010	Other Power Supply Expense - Financial	0	1,545,855	1,545,855	0	996,767	996,767	0	549,088	549,088
1	557018	Merchandise Processing Fee	0	3,913	3,913	0	2,523	2,523	0	1,390	1,390
1	557150	Fuel - Economic Dispatch	0	(1,767,089)	(1,767,089)	0	(1,139,419)	(1,139,419)	0	(627,670)	(627,670)
1	557160	Power Supply Expense - Miscellaneous	0	43,648	43,648	0	28,144	28,144	0	15,504	15,504
99	557161	Unbilled Add-Ons	(97,197)	0	(97,197)	(67,346)	0	(67,346)	(29,851)	0	(29,851)
1	557165	Other Resource Costs-CAISO Charges	0	3,207	3,207	0	2,068	2,068	0	1,139	1,139
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	0	22,821	22,821	0	14,715	14,715	0	8,106	8,106
1	557171	REC Broker Fees	0	1,323	1,323	0	853	853	0	470	470
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	67,893	0	67,893	67,893	0	67,893	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(173,629)	0	(173,629)	(173,629)	0	(173,629)	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	1,491,622	0	1,491,622	1,491,622	0	1,491,622	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	133,680	0	133,680	133,680	0	133,680	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(19,619)	0	(19,619)	(19,619)	0	(19,619)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,728,295	0	2,728,295	0	0	0	2,728,295	0	2,728,295
99	557390	Idaho PCA Amortization	1,226,356	0	1,226,356	0	0	0	1,226,356	0	1,226,356
1	557395	Optional Renewable Power Expense Offset	0	127	127	0	82	82	0	45	45
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	15,141	15,141	0	9,763	9,763	0	5,378	5,378
1	557711	Turbine Gas Bookout Offset	0	(15,141)	(15,141)	0	(9,763)	(9,763)	0	(5,378)	(5,378)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,668,724	1,668,724	0	1,075,993	1,075,993	0	592,731	592,731
TOTAL ACCOUNT 557			5,431,888	2,075,485	7,507,373	1,480,323	1,338,272	2,818,595	3,951,565	737,213	4,688,778

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-908-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	55,975	8,196	64,171	48,927	5,325	54,252	7,048	2,871	9,919
99	908600	Public Purpose Tariff Rider Expense Offset	4,005,196	0	4,005,196	3,687,841	0	3,687,841	317,355	0	317,355
99	908610	Limited Income Tax Refund Program	35,435	0	35,435	35,435	0	35,435	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(171,861)	0	(171,861)	(158,825)	0	(158,825)	(13,036)	0	(13,036)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,924,745	8,196	3,932,941	3,613,378	5,325	3,618,703	311,367	2,871	314,238

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.969%	35.031%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended September 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.33%	55.33%
2	Cost of Debt		5.205%	5.214%
	Total Weighted Cost		2.880%	2.885%
E-APL	Net Rate Base	3,385,612,613	2,275,048,453	1,110,564,160
	Interest Deduction for FIT Calculation	97,561,171	65,521,395	32,039,776
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended September 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	106,462,471	71,745,016	34,717,455
E-OPS	Less: Operating & Maintenance Expense	68,730,208	43,124,958	25,605,250
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	15,769,096	10,919,298	4,849,798
E-OTX	Less: Taxes Other than FIT	7,460,299	6,274,172	1,186,127
	Net Operating Income Before FIT	14,502,868	11,426,588	3,076,280
E-INT	Less: Monthly Interest Expense	8,130,097	5,460,116	2,669,981
E-OTX	Less: ID ITC Deferred & Amortization	(2,209)	0	(2,209)
E-SCM	Plus: Schedule M Adjustments	3,419,399	1,238,767	2,180,632
	Taxable Net Operating Income	9,789,961	7,205,239	2,584,722
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,055,892	1,513,100	542,792
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,055,892	1,513,100	542,792
E-DTE	Deferred FIT	(3,104,098)	(1,732,625)	(1,371,473)
E-DTE	Customer Tax Credit Amortization	(1,136,321)	(1,014,179)	(122,142)
1	411400 Amortized Investment Tax Credit	(74,506)	(53,342)	(21,164)
	Total Net FIT/Deferred FIT	(2,259,033)	(1,287,046)	(971,987)

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-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	7,088,518	10,113,246	17,201,764	5,016,524	6,748,625	11,765,149	2,071,994	3,364,621	5,436,615
12	997001 Contributions In Aid of Construction	0	838,334	838,334	0	559,529	559,529	0	278,805	278,805
12	997002 Injuries and Damages	0	(150,001)	(150,001)	0	(100,115)	(100,115)	0	(49,886)	(49,886)
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(21,497)	(21,497)	0	(14,348)	(14,348)	0	(7,149)	(7,149)
99	997007 Idaho PCA	3,932,300	0	3,932,300	0	0	0	3,932,300	0	3,932,300
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	26,340	26,340	0	17,580	17,580	0	8,760	8,760
99	997018 DSM Tariff Rider	(609,110)	0	(609,110)	177,842	0	177,842	(786,952)	0	(786,952)
12	997020 FAS87 Current Pension Accrual	0	(160,976)	(160,976)	0	(107,440)	(107,440)	0	(53,536)	(53,536)
12	997027 Uncollectibles	985,132	(252,140)	732,992	734,862	(168,286)	566,576	250,270	(83,854)	166,416
99	997031 Decoupling Mechanism	1,672,716	0	1,672,716	1,269,596	0	1,269,596	403,120	0	403,120
12	997032 Interest Rate Swaps	0	333,902	333,902	0	222,856	222,856	0	111,046	111,046
99	997033 BPA Residential Exchange	223,767	0	223,767	138,660	0	138,660	85,107	0	85,107
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	(89,794)	(89,794)	0	(61,691)	(61,691)	0	(28,103)	(28,103)
99	997043 Washington Deferred Power Costs	1,385,886	0	1,385,886	1,385,886	0	1,385,886	0	0	0
12	997044 Non-Monetary Power Costs	0	4,484	4,484	0	2,993	2,993	0	1,491	1,491
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(196,038)	(196,038)	0	(130,842)	(130,842)	0	(65,196)	(65,196)
12	997049 Tax Depreciation	0	(15,166,590)	(15,166,590)	0	(10,122,637)	(10,122,637)	0	(5,043,953)	(5,043,953)
99	997058 Colstrip Community Fund	62,500	0	62,500	62,500	0	62,500	0	0	0
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,248	22,248	0	11,086	11,086
12	997063 CDA Lake Settlement	0	73,674	73,674	0	49,172	49,172	0	24,502	24,502
99	997065 Amortization - Unbilled Revenue Add-Ins	(209,027)	0	(209,027)	(191,648)	0	(191,648)	(17,379)	0	(17,379)
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	107,467	107,467	0	59,200	59,200
12	997080 Book Transportation Depreciation	0	512,749	512,749	0	342,224	342,224	0	170,525	170,525
12	997081 Deferred Compensation	0	(12,352)	(12,352)	0	(8,244)	(8,244)	0	(4,108)	(4,108)
4	997082 Meal Disallowances	0	38,668	38,668	0	26,566	26,566	0	12,102	12,102
12	997083 Paid Time Off	0	67,128	67,128	0	44,803	44,803	0	22,325	22,325
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(51,737)	0	(51,737)	0	0	0	(51,737)	0	(51,737)
99	997095 WA REC Deferral	114,061	0	114,061	114,061	0	114,061	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,820	1,820	0	907	907
99	997098 Provision for Rate Refund	(10,633)	0	(10,633)	(10,633)	0	(10,633)	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	(5,250,001)	(5,250,001)	0	(3,504,008)	(3,504,008)	0	(1,745,993)	(1,745,993)
99	997102 Amort Idaho Earnings Test (254229)	(28,624)	0	(28,624)	0	0	0	(28,624)	0	(28,624)
99	997107 MDM System	315,594	0	315,594	315,594	0	315,594	0	0	0
99	997109 Tax Reform Amortization	(5,538)	0	(5,538)	0	0	0	(5,538)	0	(5,538)
99	997110 FISERVE	0	(18,860)	(18,860)	0	(12,588)	(12,588)	0	(6,272)	(6,272)
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(410,151)	0	(410,151)	(240,076)	0	(240,076)	(170,075)	0	(170,075)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	392,076	392,076	0	261,683	261,683	0	130,393	130,393
99	997120 Transportation Tax Disallowance	0	9,237	9,237	0	6,165	6,165	0	3,072	3,072
99	997122 Regulatory Fees	(109,962)	0	(109,962)	(109,962)	0	(109,962)	0	0	0
99	997123 EIM Deferred O&M	29,130	0	29,130	0	0	0	29,130	0	29,130
99	997125 COVID-19	(7,388)	0	(7,388)	8,491	0	8,491	(15,879)	0	(15,879)
99	997126 Prepaid Expenses	0	0	0	0	0	0	0	0	0
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	(145,935)	(145,935)	0	(97,401)	(97,401)	0	(48,534)	(48,534)
99	997129 Mixed Service Costs (IDD#5)	0	(2,025,000)	(2,025,000)	0	(1,351,546)	(1,351,546)	0	(673,454)	(673,454)
99	997130 Wild Fire Resiliency Deferral	257,259	0	257,259	188,858	0	188,858	68,401	0	68,401
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	(30,497)	0	(30,497)	(30,497)	0	(30,497)	0	0	0
99	997138 Intervenor Funding	13	0	13	13	0	13	0	0	0
99	997139 Pension Settlement	0	39,342	39,342	0	26,258	26,258	0	13,084	13,084
99	997140 Insurance Balancing	(897,416)	0	(897,416)	(608,949)	0	(608,949)	(288,467)	0	(288,467)
99	997141 CCA	83,696	0	83,696	0	0	0	83,696	0	83,696
99	997143 Depreciation Rate Deferral	180,330	0	180,330	57,585	0	57,585	122,745	0	122,745
99	997145 Sec 174 Research Costs	0	238,240	238,240	0	159,009	159,009	0	79,231	79,231
99	997146 Clean Fuel Program	(1,250)	0	(1,250)	(1,250)	0	(1,250)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		14,018,435	(10,599,036)	3,419,399	8,318,915	(7,080,148)	1,238,767	5,699,520	(3,518,888)	2,180,632

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%	66.743%	33.257%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended September 30, 2024
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	1,028,243	1,028,243	0	686,280	686,280	0	341,963	341,963
99	410100	Deferred Federal Income Tax Expense - Washingto	158,358	0	158,358	158,358	0	158,358	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	68,142	0	68,142	0	0	0	68,142	0	68,142
	410100	Total	226,500	1,028,243	1,254,743	158,358	686,280	844,638	68,142	341,963	410,105
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(1,165,411)	(1,165,411)	0	(777,830)	(777,830)	0	(387,581)	(387,581)
99	411100	Deferred Federal Income Tax Expense - Washingto	(850,293)	0	(850,293)	(850,293)	0	(850,293)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(882,922)	0	(882,922)	0	0	0	(882,922)	0	(882,922)
	411100	Total	(1,733,215)	(1,165,411)	(2,898,626)	(850,293)	(777,830)	(1,628,123)	(882,922)	(387,581)	(1,270,503)
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	(949,140)	0	(949,140)	(949,140)	0	(949,140)	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(511,075)	0	(511,075)	0	0	0	(511,075)	0	(511,075)
	410193	Total	(1,460,215)	0	(1,460,215)	(949,140)	0	(949,140)	(511,075)	0	(511,075)
Total Deferred Federal Income Tax Expense			(2,966,930)	(137,168)	(3,104,098)	(1,641,075)	(91,550)	(1,732,625)	(1,325,855)	(45,618)	(1,371,473)
99	411193	Customer Tax Credit Amortization - Washington	(1,014,179)	0	(1,014,179)	(1,014,179)	0	(1,014,179)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(122,142)	0	(122,142)	0	0	0	(122,142)	0	(122,142)
	411193	Total	(1,136,321)	0	(1,136,321)	(1,014,179)	0	(1,014,179)	(122,142)	0	(122,142)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.743%			33.257%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	5,337	5,337	0	3,441	3,441	0	1,896	1,896
1	408140	State Kwh Generation Tax	0	88,379	88,379	0	56,987	56,987	0	31,392	31,392
1	408150	R&P Property Tax--Production	0	998,880	998,880	0	644,078	644,078	0	354,802	354,802
1	408180	R&P Property Tax--Transmission	0	368,703	368,703	0	237,740	237,740	0	130,963	130,963
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
TOTAL PRODUCTION & TRANSMISSION			0	1,461,299	1,461,299	0	942,246	942,246	0	519,053	519,053
DISTRIBUTION											
99	408110	State Excise Tax	2,645,870	0	2,645,870	2,645,870	0	2,645,870	0	0	0
99	408120	Municipal Occupation & License Tax	2,264,173	0	2,264,173	1,903,817	0	1,903,817	360,356	0	360,356
99	408160	Miscellaneous State or Local Tax--WA & ID	26	0	26	0	0	0	26	0	26
99	408170	R&P Property Tax--Distribution	674,778	0	674,778	493,639	0	493,639	181,139	0	181,139
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,209)	0	(2,209)	0	0	0	(2,209)	0	(2,209)
TOTAL DISTRIBUTION			5,582,638	0	5,582,638	5,043,326	0	5,043,326	539,312	0	539,312
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	73,924	342,438	416,362	53,335	235,265	288,600	20,589	107,173	127,762
TOTAL A&G			73,924	342,438	416,362	53,335	235,265	288,600	20,589	107,173	127,762
TOTAL TAXES OTHER THAN FIT			5,656,562	1,803,737	7,460,299	5,096,661	1,177,511	6,274,172	559,901	626,226	1,186,127

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Month Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,008,333	7,008,333	0	4,518,973	4,518,973	0	2,489,360	2,489,360
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	959,770	959,770	0	618,860	618,860	0	340,910	340,910
1	182381	CDA Settlement Past Storage	0	25,933,179	25,933,179	0	16,721,714	16,721,714	0	9,211,465	9,211,465
1	302000	Franchises & Consents	2,941,640	44,049,218	46,990,858	2,941,640	28,402,936	31,344,576	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)	5,889,090	89,788,410	95,677,500	5,889,090	61,687,331	67,576,421	0	28,101,079	28,101,079
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	38,093,495	38,093,495	0	26,171,374	26,171,374	0	11,922,121	11,922,121
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,242,570	7,242,570	0	4,975,863	4,975,863	0	2,266,707	2,266,707
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	2,128,754	0	2,128,754	2,128,754	0	2,128,754	0	0	0
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	1,018,716	23,785,935	24,804,651	1,018,716	16,341,651	17,360,367	0	7,444,284	7,444,284
		TOTAL INTANGIBLE PLANT	12,297,916	346,313,337	358,611,253	12,297,916	234,045,296	246,343,212	0	112,268,041	112,268,041
		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	112,632,982	28,912,415	141,545,397	73,582,875	18,642,725	92,225,600	39,050,107	10,269,690	49,319,797
1	312000	Boiler Plant	147,242,533	78,886,210	226,128,743	93,708,546	50,865,828	144,574,374	53,533,987	28,020,382	81,554,369
1	313000	Generators	1,009,718	0	1,009,718	650,617	0	650,617	359,101	0	359,101
1	314000	Turbogenerator Units	40,412,993	18,725,243	59,138,236	26,409,446	12,074,037	38,483,483	14,003,547	6,651,206	20,654,753
1	315000	Accessory Electric Equipment	19,050,003	12,501,086	31,551,089	12,438,922	8,060,700	20,499,622	6,611,081	4,440,386	11,051,467
1	316000	Miscellaneous Power Plant Equipment	15,667,270	2,713,004	18,380,274	10,230,427	1,749,345	11,979,772	5,436,843	963,659	6,400,502
		TOTAL STEAM PRODUCTION PLANT	336,015,499	145,595,540	481,611,039	217,020,833	93,880,004	310,900,837	118,994,666	51,715,536	170,710,202
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	68,410,838	68,410,838	0	44,111,308	44,111,308	0	24,299,530	24,299,530
1	331XXX	Structures & Improvements	0	119,367,556	119,367,556	0	76,968,200	76,968,200	0	42,399,356	42,399,356
1	332XXX	Reservoirs, Dams, & Waterways	0	269,099,586	269,099,586	0	173,515,413	173,515,413	0	95,584,173	95,584,173
1	333000	Waterwheels, Turbines, & Generators	0	236,070,110	236,070,110	0	152,218,007	152,218,007	0	83,852,103	83,852,103
1	334000	Accessory Electric Equipment	0	88,129,118	88,129,118	0	56,825,655	56,825,655	0	31,303,463	31,303,463
1	335XXX	Miscellaneous Power Plant Equipment	0	14,604,684	14,604,684	0	9,417,100	9,417,100	0	5,187,584	5,187,584
1	336000	Roads, Railroads, & Bridges	0	3,888,193	3,888,193	0	2,507,107	2,507,107	0	1,381,086	1,381,086
		TOTAL HYDRAULIC PRODUCTION PLANT	0	799,570,085	799,570,085	0	515,562,790	515,562,790	0	284,007,295	284,007,295
		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	17,634,344	17,634,344	0	11,370,625	11,370,625	0	6,263,719	6,263,719
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,960	21,071,960	0	13,587,200	13,587,200	0	7,484,760	7,484,760
1	343000	Prime Movers	0	21,395,146	21,395,146	0	13,795,590	13,795,590	0	7,599,556	7,599,556
1	344000	Generators	0	241,892,475	241,892,475	0	155,972,268	155,972,268	0	85,920,207	85,920,207
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	27,119,874	27,119,874	0	17,486,895	17,486,895	0	9,632,979	9,632,979
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	1,627,126	1,627,126	0	1,049,171	1,049,171	0	577,955	577,955
		TOTAL OTHER PRODUCTION PLANT	0	331,851,453	331,851,453	0	213,977,817	213,977,817	0	117,873,636	117,873,636
		TOTAL PRODUCTION PLANT	336,015,499	1,277,017,078	1,613,032,577	217,020,833	823,420,611	1,040,441,444	118,994,666	453,596,467	572,591,133

			*****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	29,394,482	30,022,840	410,632	18,953,562	19,364,194	217,726	10,440,920	10,658,646
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	82,042	37,604,068	37,686,110	52,896	24,247,103	24,299,999	29,146	13,356,965	13,386,111
1	353XXX	Station Equipment	12,972,750	392,016,306	404,989,056	8,478,493	252,772,114	261,250,607	4,494,257	139,244,192	143,738,449
1	354000	Towers & Fixtures	16,064,193	1,142,818	17,207,011	10,498,151	736,889	11,235,040	5,566,042	405,929	5,971,971
1	355000	Poles & Fixtures	5,418	389,997,394	390,002,812	3,541	251,470,320	251,473,861	1,877	138,527,074	138,528,951
1	356000	Overhead Conductors & Devices	12,604,986	180,043,232	192,648,218	8,236,639	116,091,876	124,328,515	4,368,347	63,951,356	68,319,703
1	357000	Underground Conduit	0	3,592,413	3,592,413	0	2,316,388	2,316,388	0	1,276,025	1,276,025
1	358000	Underground Conductors & Devices	0	7,069,950	7,069,950	0	4,558,704	4,558,704	0	2,511,246	2,511,246
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			42,436,581	1,043,389,967	1,085,826,548	27,731,870	672,777,851	700,509,721	14,704,711	370,612,116	385,316,827
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,893,560	0	11,893,560	10,364,365	0	10,364,365	1,529,195	0	1,529,195
99	360400	Land Easements	4,290,059	0	4,290,059	1,504,548	0	1,504,548	2,785,511	0	2,785,511
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	42,027,854	0	42,027,854	33,103,165	0	33,103,165	8,924,689	0	8,924,689
3	362000	Station Equipment	178,345,327	3,297,246	181,642,573	116,899,209	2,118,876	119,018,085	61,446,118	1,178,370	62,624,488
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	611,929,488	0	611,929,488	403,799,819	0	403,799,819	208,129,669	0	208,129,669
99	365000	Overhead Conductors & Devices	386,092,596	0	386,092,596	241,863,540	0	241,863,540	144,229,056	0	144,229,056
99	366000	Underground Conduit	183,420,418	0	183,420,418	122,005,584	0	122,005,584	61,414,834	0	61,414,834
99	367000	Underground Conductors & Devices	303,515,923	0	303,515,923	201,150,031	0	201,150,031	102,365,892	0	102,365,892
99	368000	Line Transformers	378,555,369	0	378,555,369	266,461,925	0	266,461,925	112,093,444	0	112,093,444
99	369XXX	Services	233,645,649	0	233,645,649	150,877,005	0	150,877,005	82,768,644	0	82,768,644
99	371XXX	Installations on Customers' Premises	12,347,398	0	12,347,398	12,347,398	0	12,347,398	0	0	0
99	370XXX	Meters	88,342,818	0	88,342,818	63,545,784	0	63,545,784	24,797,034	0	24,797,034
99	373XXX	Street Light & Signal Systems	87,500,437	0	87,500,437	57,864,186	0	57,864,186	29,636,251	0	29,636,251
TOTAL DISTRIBUTION PLANT			2,522,274,746	3,297,246	2,525,571,992	1,681,786,559	2,118,876	1,683,905,435	840,488,187	1,178,370	841,666,557
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,403,728	11,919,680	811,230	7,147,673	7,958,903	704,722	3,256,055	3,960,777
4	390XXX	Structures & Improvements	28,121,681	114,290,108	142,411,789	18,174,750	78,520,733	96,695,483	9,946,931	35,769,375	45,716,306
4	391XXX	Office Furniture & Equipment	2,294,392	47,029,341	49,323,733	2,278,856	32,310,568	34,589,424	15,536	14,718,773	14,734,309
4	392XXX	Transportation Equipment	40,359,334	33,580,526	73,939,860	26,851,003	23,070,829	49,921,832	13,508,331	10,509,697	24,018,028
4	393000	Stores Equipment	912,165	4,434,323	5,346,488	719,562	3,046,513	3,766,075	192,603	1,387,810	1,580,413
4	394000	Tools, Shop & Garage Equipment	3,723,665	19,496,545	23,220,210	2,260,177	13,394,711	15,654,888	1,463,488	6,101,834	7,565,322
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	401,077	3,827,013	4,228,090	398,866	2,629,273	3,028,139	2,211	1,197,740	1,199,951
4	396XXX	Power Operated Equipment	20,405,116	5,444,473	25,849,589	12,500,353	3,740,516	16,240,869	7,904,763	1,703,957	9,608,720
4	397XXX	Communications Equipment	29,917,746	116,823,011	146,740,757	23,189,775	80,260,913	103,450,688	6,727,971	36,562,098	43,290,069
4	398000	Miscellaneous Equipment	29,010	826,396	855,406	0	567,759	567,759	29,010	258,637	287,647
TOTAL GENERAL PLANT			127,680,138	356,272,251	483,952,389	87,184,572	244,769,724	331,954,296	40,495,566	111,502,527	151,998,093
TOTAL PLANT IN SERVICE			3,040,704,880	3,026,289,879	6,066,994,759	2,026,021,750	1,977,132,358	4,003,154,108	1,014,683,130	1,049,157,521	2,063,840,651

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Month Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(308,798,369)	(79,374,780)	(388,173,149)	(205,513,024)	(51,180,858)	(256,693,882)	(103,285,345)	(28,193,922)	(131,479,267)
E-ADEP		Hydro Production Plant	0	(214,436,006)	(214,436,006)	0	(138,268,337)	(138,268,337)	0	(76,167,669)	(76,167,669)
E-ADEP		Other Production Plant	0	(186,918,576)	(186,918,576)	0	(120,525,098)	(120,525,098)	0	(66,393,478)	(66,393,478)
E-ADEP		Transmission Plant	(28,632,750)	(269,753,102)	(298,385,852)	(17,607,201)	(173,936,800)	(191,544,001)	(11,025,549)	(95,816,302)	(106,841,851)
E-ADEP		Distribution Plant	(822,414,595)	(634,249)	(823,048,844)	(515,197,326)	(407,581)	(515,604,907)	(307,217,269)	(226,668)	(307,443,937)
E-ADEP		General Plant	(53,429,412)	(120,125,373)	(173,554,785)	(35,780,134)	(82,529,735)	(118,309,869)	(17,649,278)	(37,595,638)	(55,244,916)
TOTAL ACCUMULATED DEPRECIATION			(1,213,275,126)	(871,242,086)	(2,084,517,212)	(774,097,685)	(566,848,409)	(1,340,946,094)	(439,177,441)	(304,393,677)	(743,571,118)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,489,094)	(20,489,094)	0	(13,211,368)	(13,211,368)	0	(7,277,726)	(7,277,726)
E-AAMT		Distribution-Franchises/Misc Intangibles	(660,948)	0	(660,948)	(660,948)	0	(660,948)	0	0	0
E-AAMT		General Plant - 303000	0	(4,232,590)	(4,232,590)	0	(2,902,557)	(2,902,557)	0	(1,330,033)	(1,330,033)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(4,567,517)	(143,214,731)	(147,782,248)	(4,567,517)	(98,392,818)	(102,960,335)	0	(44,821,913)	(44,821,913)
E-AAMT		General Plant - 390200, 396200	0	(1,878,787)	(1,878,787)	0	(1,290,783)	(1,290,783)	0	(588,004)	(588,004)
TOTAL ACCUMULATED AMORTIZATION			(5,228,465)	(169,815,202)	(175,043,667)	(5,228,465)	(115,797,526)	(121,025,991)	0	(54,017,676)	(54,017,676)
TOTAL ACCUMULATED DEPR/AMORT			(1,218,503,591)	(1,041,057,288)	(2,259,560,879)	(779,326,150)	(682,645,935)	(1,461,972,085)	(439,177,441)	(358,411,353)	(797,588,794)
NET ELECTRIC UTILITY PLANT before ADFIT			1,822,201,289	1,985,232,591	3,807,433,880	1,246,695,600	1,294,486,423	2,541,182,023	575,505,689	690,746,168	1,266,251,857
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(542,503,749)	(542,503,749)	0	(362,083,277)	(362,083,277)	0	(180,420,472)	(180,420,472)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(43,376,219)	(43,376,219)	0	(29,800,764)	(29,800,764)	0	(13,575,455)	(13,575,455)
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	(5,445,968)	(5,445,968)	0	(3,511,560)	(3,511,560)	0	(1,934,408)	(1,934,408)
1		ADFIT - CDA Settlement Costs (283333)	0	(201,552)	(201,552)	0	(129,961)	(129,961)	0	(71,591)	(71,591)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(926,431)	(926,431)	0	(618,328)	(618,328)	0	(308,103)	(308,103)
TOTAL ACCUMULATED DFIT			0	(592,453,919)	(592,453,919)	0	(396,143,890)	(396,143,890)	0	(196,310,029)	(196,310,029)
NET ELECTRIC UTILITY PLANT			1,822,201,289	1,392,778,672	3,214,979,961	1,246,695,600	898,342,533	2,145,038,133	575,505,689	494,436,139	1,069,941,828

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.262%	35.738%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.743%	33.257%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,822,201,289	1,392,778,672	3,214,979,961	1,246,695,600	898,342,533	2,145,038,133	575,505,689	494,436,139	1,069,941,828
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,198,337	43,981,423	52,179,760	6,178,885	30,216,557	36,395,442	2,019,452	13,764,866	15,784,318
4	Accumulated Amortization - AFUDC (182318)	(1,716,281)	(7,863,406)	(9,579,687)	(1,287,062)	(5,402,396)	(6,689,458)	(429,219)	(2,461,010)	(2,890,229)
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)	2,408,188	0	2,408,188	0	0	0	2,408,188	0	2,408,188
99	ADFIT - Boulder Park Disallowed (190040)	40,281	0	40,281	0	0	0	40,281	0	40,281
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)	13,493,689	0	13,493,689	13,493,689	0	13,493,689	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	20,432,685	0	20,432,685	20,432,685	0	20,432,685	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,124,538)	0	(7,124,538)	(7,124,538)	0	(7,124,538)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(5,129,848)	0	(5,129,848)	(1,318,471)	0	(1,318,471)	(3,811,377)	0	(3,811,377)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(2,936,170)	0	(2,936,170)	(3,076,932)	0	(3,076,932)	140,762	0	140,762
99	ADFIT-Customer Tax Credit (190393)	616,596	0	616,596	646,156	0	646,156	(29,560)	0	(29,560)
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,059,886)	0	(5,059,886)	(2,633,675)	0	(2,633,675)	(2,426,211)	0	(2,426,211)
99	Colstrip-Regulatory Asset (182327)	23,577,956	0	23,577,956	13,890,483	0	13,890,483	9,687,473	0	9,687,473
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(477,411)	0	(477,411)	11,268	0	11,268	(488,679)	0	(488,679)
99	Colstrip Reg Asset ADFIT (283376)	(3,432,576)	0	(3,432,576)	(2,396,390)	0	(2,396,390)	(1,036,186)	0	(1,036,186)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(10,759,843)	0	(10,759,843)	(7,761,089)	0	(7,761,089)	(2,998,754)	0	(2,998,754)
99	Colstrip ARO Liability (230027)	(15,384,365)	0	(15,384,365)	(10,053,686)	0	(10,053,686)	(5,330,679)	0	(5,330,679)
99	Colstrip ARO ADFIT (190376)	3,230,717	0	3,230,717	2,111,274	0	2,111,274	1,119,443	0	1,119,443
99	Colstrip ARO ADFIT (283377)	(1,339,771)	0	(1,339,771)	(722,339)	0	(722,339)	(617,432)	0	(617,432)
99	Customer Deposits (235199)	(18,289)	0	(18,289)	(18,289)	0	(18,289)	0	0	0
C-WKC	Working Capital	101,355,454	0	101,355,454	73,623,386	0	73,623,386	27,732,068	0	27,732,068
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	134,514,635	36,118,017	170,632,652	105,196,159	24,814,161	130,010,320	29,318,476	11,303,856	40,622,332
	NET RATE BASE	1,956,715,924	1,428,896,689	3,385,612,613	1,351,891,759	923,156,694	2,275,048,453	604,824,165	505,739,995	1,110,564,160

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-1A
For Month Ended September 30, 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)	285,470	285,470			285,470	285,470		184,071	184,071		101,399	101,399	
	Steam (ED-ID)	394,497	394,497		394,497		394,497				394,497		394,497	
	Steam (ED-WA)	1,016,213	1,016,213		1,016,213		1,016,213	1,016,213		1,016,213				
1	Hydro (ED-AN)	1,459,868	1,459,868			1,459,868	1,459,868		941,323	941,323		518,545	518,545	
1	Other (ED-AN)	849,785	849,785			849,785	849,785		547,941	547,941		301,844	301,844	
Total Electric Production		4,005,833	4,005,833		1,410,710	2,595,123	4,005,833	1,016,213	1,673,335	2,689,548	394,497	921,788	1,316,285	
Electric Transmission														
1	ED-AN	2,021,945	2,021,945			2,021,945	2,021,945		1,303,750	1,303,750		718,195	718,195	
	ED-ID	16,833	16,833		16,833		16,833				16,833		16,833	
	ED-WA	43,951	43,951		43,951		43,951	43,951		43,951				
Total Electric Transmission		2,082,729	2,082,729		60,784	2,021,945	2,082,729	43,951	1,303,750	1,347,701	16,833	718,195	735,028	
Electric Distribution														
3	ED-AN	7,090	7,090			7,090	7,090		4,556	4,556		2,534	2,534	
	ED-ID	1,579,645	1,579,645		1,579,645		1,579,645				1,579,645		1,579,645	
	ED-WA	3,564,418	3,564,418		3,564,418		3,564,418	3,564,418		3,564,418				
Total Electric Distribution		5,151,153	5,151,153		5,144,063	7,090	5,151,153	3,564,418	4,556	3,568,974	1,579,645	2,534	1,582,179	
Gas Underground Storage														
	GD-AN	66,828		66,828										
	GD-OR	11,491			11,491									
Total Gas Underground Storage		78,319		66,828	11,491									
Gas Distribution														
	GD-AN	4,409		4,409										
	GD-ID	577,213		577,213										
	GD-WA	1,513,369		1,513,369										
	GD-OR	998,975			998,975									
Total Gas Distribution		3,093,966		2,094,991	998,975									
General Plant														
4	ED-AN	234,968	234,968			234,968	234,968		161,430	161,430		73,538	73,538	
	ED-ID	53,354	53,354		53,354		53,354				53,354		53,354	
	ED-WA	135,417	135,417		135,417		135,417	135,417		135,417				
7,4	CD-AA	1,729,452	1,236,074	340,702	152,676		1,236,074	1,236,074		849,220		386,854	386,854	
9,4	CD-AN	82,388	64,528	17,860			64,528	64,528		44,333		20,195	20,195	
9	CD-ID	35,323	27,666	7,657		27,666	27,666				27,666		27,666	
9	CD-WA	122,171	95,687	26,484		95,687	95,687		95,687	95,687				
8	GD-AA	26,767		18,422	8,345									
	GD-AN	1,164		1,164										
	GD-ID	4,806		4,806										
	GD-WA	94,512		94,512										
	GD-OR	22,234			22,234									
Total General Plant		2,542,556	1,847,694	511,607	183,255	312,124	1,535,570	1,847,694	231,104	1,054,983	1,286,087	81,020	480,587	561,607
Total Depreciation Expense		16,954,556	13,087,409	2,673,426	1,193,721	6,927,681	6,159,728	13,087,409	4,855,686	4,036,624	8,892,310	2,071,995	2,123,104	4,195,099

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	64.262%	35.738%
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-1A
For Month Ended September 30, 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	76,534	76,534			76,534	76,534		49,349	49,349		27,185	27,185	
1	Misc Intangible Plt (30300) ED-AN	21,934	21,934			21,934	21,934		14,143	14,143		7,791	7,791	
Total Production/Transmission		98,468	98,468			98,468	98,468		63,492	63,492		34,976	34,976	
Distribution														
	Franchises (302000) ED-WA	9,808	9,808			9,808	9,808	9,808		9,808				
	Misc Intangible Plt (30300) ED-WA	489	489			489	489	489		489				
Total Distribution		10,297	10,297			10,297	10,297	10,297		10,297				
General Plant - 303000														
7,4	CD-AA	34,570	24,708	6,810	3,052	24,708	24,708		16,975	16,975		7,733	7,733	
9,1	CD-AN	811	635	176		635	635		409	409		226	226	
	GD-ID	1,233		1,233										
	GD-WA	2,072		2,072										
	GD-OR	551			551									
Total General Plant - 303000		39,237	25,343	10,291	3,603		25,343	25,343		17,384	17,384		7,959	7,959
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	4,350,136	3,109,129	856,977	384,030	3,109,129	3,109,129		2,136,065	2,136,065		973,064	973,064	
9,4	CD-AN	4,353	3,409	944		3,409	3,409		2,342	2,342		1,067	1,067	
9,4	CD-ID	0	0	0		0	0	0		0	0	0	0	
9,4	CD-WA	22,490	17,615	4,875		17,615	17,615	17,615		17,615		0	0	
4	ED-AN	681,970	681,970			681,970	681,970		468,534	468,534		213,436	213,436	
	ED-ID	0	0			0	0	0		0	0	0	0	
	ED-WA	132,926	132,926			132,926	132,926	132,926		132,926				
8	GD-AA	23,994		16,514	7,480									
	GD-AN	0		0										
	GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plt - 3031XX		5,221,792	3,945,049	879,310	397,433	150,541	3,794,508	3,945,049	150,541	2,606,941	2,757,482	0	1,187,567	1,187,567
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	35,202	35,202			35,202	35,202		24,185	24,185		11,017	11,017	
	GD-OR	0			0									
Total General Plant - 390200, 396200		35,202	35,202	0	0		35,202	35,202		24,185	24,185		11,017	11,017
Total Amortization Expense		5,404,996	4,114,359	889,601	401,036	160,838	3,953,521	4,114,359	160,838	2,712,002	2,872,840	0	1,241,519	1,241,519

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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended September 30, 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)	(79,374,780)	(79,374,780)			(79,374,780)	(79,374,780)		(51,180,858)	(51,180,858)		(28,193,922)	(28,193,922)	
	Steam (ED-ID)	(103,285,345)	(103,285,345)		(103,285,345)	(103,285,345)	(103,285,345)				(103,285,345)	(103,285,345)	(103,285,345)	
	Steam (ED-WA)	(205,513,024)	(205,513,024)		(205,513,024)	(205,513,024)	(205,513,024)	(205,513,024)		(205,513,024)	(205,513,024)			
1	Hydro (ED-AN)	(214,436,006)	(214,436,006)			(214,436,006)	(214,436,006)		(138,268,337)	(138,268,337)		(76,167,669)	(76,167,669)	
1	Other (ED-AN)	(186,918,576)	(186,918,576)			(186,918,576)	(186,918,576)		(120,525,098)	(120,525,098)		(66,393,478)	(66,393,478)	
Total Electric Production		(789,527,731)	(789,527,731)		(308,798,369)	(480,729,362)	(789,527,731)		(205,513,024)	(309,974,293)	(515,487,317)	(103,285,345)	(170,755,069)	(274,040,414)
Electric Transmission														
1	ED-AN	(269,753,102)	(269,753,102)			(269,753,102)	(269,753,102)		(173,936,800)	(173,936,800)		(95,816,302)	(95,816,302)	
	ED-ID	(11,025,549)	(11,025,549)		(11,025,549)	(11,025,549)	(11,025,549)				(11,025,549)	(11,025,549)	(11,025,549)	
	ED-WA	(17,607,201)	(17,607,201)		(17,607,201)	(17,607,201)	(17,607,201)	(17,607,201)		(17,607,201)	(17,607,201)			
Total Electric Transmissic		(298,385,852)	(298,385,852)		(28,632,750)	(269,753,102)	(298,385,852)		(17,607,201)	(173,936,800)	(191,544,001)	(11,025,549)	(95,816,302)	(106,841,851)
Electric Distribution														
3	ED-AN	(634,249)	(634,249)			(634,249)	(634,249)		(407,581)	(407,581)		(226,668)	(226,668)	
	ED-ID	(307,217,269)	(307,217,269)		(307,217,269)	(307,217,269)	(307,217,269)				(307,217,269)	(307,217,269)	(307,217,269)	
	ED-WA	(515,197,326)	(515,197,326)		(515,197,326)	(515,197,326)	(515,197,326)	(515,197,326)		(515,197,326)	(515,197,326)			
Total Electric Distribution		(823,048,844)	(823,048,844)		(822,414,595)	(634,249)	(823,048,844)		(515,197,326)	(407,581)	(515,604,907)	(307,217,269)	(226,668)	(307,443,937)
Gas Underground Storage														
	GD-AN	(20,538,457)		(20,538,457)										
	GD-OR	(1,870,055)		(1,870,055)										
Total Gas Underground St		(22,408,512)		(20,538,457)	(1,870,055)									
Gas Distribution														
	GD-AN	(2,118,404)		(2,118,404)										
	GD-ID	(112,323,237)		(112,323,237)										
	GD-WA	(213,023,251)		(213,023,251)										
	GD-OR	(156,254,927)		(156,254,927)										
Total Gas Distribution		(483,719,819)		(327,464,892)	(156,254,927)									
General Plant														
4	ED-AN	(37,343,256)	(37,343,256)			(37,343,256)	(37,343,256)		(25,655,937)	(25,655,937)		(11,687,319)	(11,687,319)	
	ED-ID	(14,357,571)	(14,357,571)		(14,357,571)	(14,357,571)	(14,357,571)				(14,357,571)	(14,357,571)	(14,357,571)	
	ED-WA	(28,350,477)	(28,350,477)		(28,350,477)	(28,350,477)	(28,350,477)	(28,350,477)		(28,350,477)	(28,350,477)			
7,4	CD-AA	(105,813,264)	(75,626,856)	(20,845,213)	(9,341,195)	(75,626,856)	(75,626,856)		(51,957,919)	(51,957,919)		(23,668,937)	(23,668,937)	
9,4	CD-AN	(9,135,697)	(7,155,261)	(1,980,436)		(7,155,261)	(7,155,261)		(4,915,879)	(4,915,879)		(2,239,382)	(2,239,382)	
9	CD-ID	(4,202,787)	(3,291,707)	(911,080)		(3,291,707)	(3,291,707)				(3,291,707)	(3,291,707)	(3,291,707)	
9	CD-WA	(9,486,041)	(7,429,657)	(2,056,384)		(7,429,657)	(7,429,657)				(7,429,657)	(7,429,657)	(7,429,657)	
8	GD-AA	(2,968,554)		(2,043,078)	(925,476)									
	GD-AN	(4,105,317)		(4,105,317)										
	GD-ID	(2,510,440)		(2,510,440)										
	GD-WA	(14,351,663)		(14,351,663)										
	GD-OR	(6,190,763)		(6,190,763)										
Total General Plant		(238,815,830)	(173,554,785)	(48,803,611)	(16,457,434)	(53,429,412)	(120,125,373)	(173,554,785)	(35,780,134)	(82,529,735)	(118,309,869)	(17,649,278)	(37,595,638)	(55,244,916)
Total Accumulated Depr		(2,655,906,588)	(2,084,517,212)	(396,806,960)	(174,582,416)	(1,213,275,126)	(871,242,086)	(2,084,517,212)	(774,097,685)	(566,848,409)	(1,340,946,094)	(439,177,441)	(304,393,677)	(743,571,118)

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			64.262%	35.738%			
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: E-AAMT-1A
ELECTRIC ACCUMULATED AMORTIZATION	
For Month Ended September 30, 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	(17,220,687)	(17,220,687)			(17,220,687)	(17,220,687)		(11,103,899)	(11,103,899)		(6,116,788)	(6,116,788)	
1	Misc Intangible Plt (3030 ED-AN	(3,268,407)	(3,268,407)			(3,268,407)	(3,268,407)		(2,107,469)	(2,107,469)		(1,160,938)	(1,160,938)	
Total Production/Transmission		(20,489,094)	(20,489,094)			(20,489,094)	(20,489,094)		(13,211,368)	(13,211,368)		(7,277,726)	(7,277,726)	
Distribution														
	Franchises (302000) ED-WA	(584,789)	(584,789)			(584,789)	(584,789)	(584,789)		(584,789)				
	Misc Intangible Plt (3030 ED-WA	(76,159)	(76,159)			(76,159)	(76,159)	(76,159)		(76,159)				
Total Distribution		(660,948)	(660,948)			(660,948)	(660,948)	(660,948)		(660,948)				
General Plant - 303000														
7,4	CD-AA	(5,744,462)	(4,105,682)	(1,131,659)	(507,121)	(4,105,682)	(4,105,682)		(2,820,727)	(2,820,727)		(1,284,955)	(1,284,955)	
9,1	CD-AN	(162,034)	(126,908)	(35,126)		(126,908)	(126,908)		(81,830)	(81,830)		(45,078)	(45,078)	
	GD-ID	(185,323)		(185,323)										
	GD-WA	(358,074)		(358,074)										
	GD-OR	(140,288)			(140,288)									
Total General Plant - 303000		(6,590,181)	(4,232,590)	(1,710,182)	(647,409)		(4,232,590)	(4,232,590)		(2,902,557)	(2,902,557)		(1,330,033)	(1,330,033)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(173,376,016)	(123,915,307)	(34,155,073)	(15,305,636)	(123,915,307)	(123,915,307)		(85,133,534)	(85,133,534)		(38,781,773)	(38,781,773)	
9,4	CD-AN	(209,021)	(163,709)	(45,312)		(163,709)	(163,709)		(112,473)	(112,473)		(51,236)	(51,236)	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	(664,319)	(520,308)	(144,011)		(520,308)	(520,308)	(520,308)		(520,308)		0	0	
4	ED-AN	(19,135,715)	(19,135,715)			(19,135,715)	(19,135,715)		(13,146,811)	(13,146,811)		(5,988,904)	(5,988,904)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(3,611,941)	(3,611,941)			(4,047,209)	(4,047,209)	(4,047,209)		(4,047,209)				
8	GD-AA	(320,701)		(220,719)	(99,982)									
	GD-AN	0		0										
	GD-OR	(133,652)			(133,652)									
Total Misc IT Intangible Plant - 3031XX		(197,451,365)	(147,346,980)	(34,565,115)	(15,539,270)	(4,567,517)	(143,214,731)	(147,782,248)	(4,567,517)	(98,392,818)	(102,960,335)	0	(44,821,913)	(44,821,913)
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	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(1,878,787)	(1,878,787)			(1,878,787)	(1,878,787)		(1,290,783)	(1,290,783)		(588,004)	(588,004)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,878,787)	(1,878,787)	0	0	0	(1,878,787)	(1,878,787)	0	(1,290,783)	(1,290,783)	0	(588,004)	(588,004)
Total Accumulated Amortization		(227,070,375)	(174,608,399)	(36,275,297)	(16,186,679)	(5,228,465)	(169,815,202)	(175,043,667)	(5,228,465)	(115,797,526)	(121,025,991)	0	(54,017,676)	(54,017,676)

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,611,785	0	0	9,013,895	9,013,895	0	0	2,484,522	2,484,522	0	1,113,368	1,113,368
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	19,938,615	811,230	704,722	10,403,728	11,919,680	3,261,722	94,782	2,703,546	6,060,050	845,517	1,113,368	1,958,885
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,541,975	8,518,340	3,397,622	9,626,013	21,541,975	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	6,141,766	0	0	0	0	0	0	0	0	6,141,766	0	6,141,766
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	133,345,535	0	0	95,304,721	95,304,721	0	0	26,269,070	26,269,070	0	11,771,744	11,771,744
9	CD-WA / ID / AN	32,641,013	9,656,410	6,549,309	9,359,375	25,565,094	2,672,706	1,812,721	2,590,492	7,075,919	0	0	0
	TOTAL ACCOUNT	218,720,889	18,174,750	9,946,931	114,290,109	142,411,790	27,723,306	1,812,721	28,859,562	58,395,589	6,141,766	11,771,744	17,913,510
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,447,373	1,833,081	7,798	2,606,494	4,447,373	0	0	0	0	0	0	0
99	GD-WA / ID / AN	112,036	0	0	0	0	112,036	0	0	112,036	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182
7	CD-AA	62,069,415	0	0	44,362,252	44,362,252	0	0	12,227,675	12,227,675	0	5,479,488	5,479,488
9	CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	0
	TOTAL ACCOUNT	67,359,589	2,278,857	15,537	47,029,341	49,323,735	235,418	2,142	12,295,624	12,533,184	0	5,502,670	5,502,670
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	63,187,180	25,398,639	12,787,464	25,001,077	63,187,180	0	0	0	0	0	0	0
99	GD-WA / ID / AN	17,014,646	0	0	0	0	10,846,029	3,334,850	2,833,767	17,014,646	0	0	0
99	GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	4,776,506
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,668,455	0	0	5,480,798	5,480,798	0	0	1,510,686	1,510,686	0	676,971	676,971
9	CD-WA / ID / AN	6,731,038	1,452,364	720,868	3,098,652	5,271,884	401,986	199,522	857,646	1,459,154	0	0	0
	TOTAL ACCOUNT	99,475,012	26,851,003	13,508,332	33,580,527	73,939,862	11,248,015	3,534,372	5,268,987	20,051,374	4,776,506	707,270	5,483,776

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
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Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0
99	GD-OR / AS	52,097	0	0	0	0	0	0	0	0	52,097	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106
9	CD-WA / ID / AN	6,211,224	660,695	192,603	4,011,456	4,864,754	182,868	53,309	1,110,293	1,346,470	0	0
	TOTAL ACCOUNT	6,970,980	719,561	192,603	4,434,323	5,346,487	405,221	53,309	1,112,760	1,571,290	52,097	1,106
394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	10,148,612	2,231,516	709,876	7,207,220	10,148,612	0	0	0	0	0	0
99	GD-WA / ID / AN	4,089,330	0	0	0	0	3,150,662	604,064	334,604	4,089,330	0	0
99	GD-OR / AS	1,578,783	0	0	0	0	0	0	0	0	1,578,783	0
8	GD-AA	5,902,784	0	0	0	0	0	0	4,062,532	4,062,532	0	1,840,252
7	CD-AA	16,082,625	0	0	11,494,574	11,494,574	0	0	3,168,277	3,168,277	0	1,419,774
9	CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0
	TOTAL ACCOUNT	39,815,647	2,260,178	1,463,487	19,496,545	23,220,210	3,158,595	812,649	7,785,384	11,756,628	1,578,783	3,260,026
394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0
395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,331,293	398,866	2,211	2,930,216	3,331,293	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491
7	CD-AA	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,042,402	398,866	2,211	3,827,013	4,228,090	110,331	0	502,134	612,465	18,586	183,261
396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,401,337	12,246,524	7,583,364	4,571,449	24,401,337	0	0	0	0	0	0
99	GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0
	TOTAL ACCOUNT	31,565,561	12,500,353	7,904,763	5,444,473	25,849,589	3,559,670	1,004,023	1,061,791	5,625,484	43,834	46,654

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended September 30, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Ref/Basis	Account Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,029,882	12,202,559	6,658,214	23,169,109	42,029,882	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,072,218	0	0	0	0	778,370	287,726	6,122	1,072,218	0	0	
99	GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	
7	CD-AA	127,532,999	0	0	91,150,385	91,150,385	0	0	25,124,001	25,124,001	0	11,258,613	
9	CD-WA/ ID / AN	17,313,769	10,987,216	69,756	2,503,518	13,560,490	3,041,047	19,307	692,925	3,753,279	0	0	
	TOTAL ACCOUNT	188,911,398	23,189,775	6,727,970	116,823,012	146,740,757	3,819,417	307,033	25,990,495	30,116,945	719,232	11,334,464	12,053,696
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	227,245	0	6,846	220,399	227,245	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	
7	CD-AA	838,324	0	0	599,167	599,167	0	0	165,150	165,150	0	74,007	
9	CD-WA/ ID / AN	37,022	0	22,165	6,831	28,996	0	6,135	1,891	8,026	0	0	
	TOTAL ACCOUNT	1,112,572	0	29,011	826,397	855,408	0	6,135	167,653	173,788	9,092	74,284	83,376
	TOTAL GENERAL PLANT	679,029,452	87,184,573	40,495,567	356,272,255	483,952,395	53,521,695	7,627,166	85,747,936	146,896,797	14,185,413	33,994,847	48,180,260

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,594,610	5,191,571	0	22,403,039	27,594,610	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	93,995,906	0	0	67,180,754	67,180,754	0	0	18,517,193	18,517,193	0	8,297,959	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	123,463,543	5,889,089	0	89,788,410	95,677,499	193,060	0	18,826,127	19,019,187	354,611	8,412,246	8,766,857
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,459,543	0	0	7,459,543	7,459,543	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	42,861,473	0	0	30,633,952	30,633,952	0	0	8,443,710	8,443,710	0	3,783,811	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	51,461,009	0	0	38,093,495	38,093,495	0	0	9,228,299	9,228,299	0	4,139,215	4,139,215
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2024	
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	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		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	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	2,577,148	2,577,148	
9		CD-WA / ID / AN	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	2,577,148	2,577,148	
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	457,508	358,329	0	0	358,329	99,179	0	0	99,179	0		
		TOTAL ACCOUNT	2,227,933	2,128,754	0	0	2,128,754	99,179	0	0	99,179	0		
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	1,839,122	1,018,716	0	820,406	1,839,122	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	32,132,204	0	0	22,965,529	22,965,529	0	0	6,330,044	6,330,044	2,836,631	2,836,631	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	33,971,326	1,018,716	0	23,785,935	24,804,651	0	0	6,330,044	6,330,044	2,836,631	2,836,631	
		TOTAL	366,507,169	9,356,275	0	266,362,836	275,719,111	1,314,833	771,517	60,740,979	62,827,329	780,562	27,180,167	27,960,729

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-Factr	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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 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	(59,780,994)	(42,726,672)	(11,776,856)	(5,277,466)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
		Total	<u>(60,430,541)</u>	<u>(43,376,219)</u>	<u>(11,776,856)</u>	<u>(5,277,466)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended September 30, 2024
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,833,730	7,833,730	0	0	0	0	7,833,730
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	998	998	0	0	0	0	998
7/4	154550 Supply Chain Average Cost Variance	0	0	(3)	(3)	0	0	0	0	(3)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	83,905,185	32,180,847	0	116,086,032	73,623,386	27,732,068	10,281,799	4,448,779	0
TOTAL		83,905,185	32,180,847	7,834,732	123,920,764	73,623,386	27,732,068	10,281,799	4,448,779	7,834,732

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						