

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	227,920,279	154,347,403	73,572,876
	Adjustments			
	Adjusted Net Operating Income (Loss)	227,920,279	154,347,403	73,572,876
E-APL	Electric Net Rate Base	3,338,570,631	2,242,750,403	1,095,820,228
	RATE OF RETURN	6.827%	6.882%	6.714%

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

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

Report ID:
E-ALL-12A

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 - AMA Percent	10-01-2023 thru 09-30-2024	416,925 100.000%	270,924 64.981%	146,001 35.019%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2023 thru 09-30-2024	42,856,331 100.000%	29,005,133 67.680%	13,851,198 32.320%
	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 Twelve Months Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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 Twelve Months Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

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	09-01-2023 thru 09-30-2024	1,642,435,757	1,128,921,699	513,514,058	
		Percent		100.000%	68.735%	31.265%	
11		Book Depreciation	10-01-2023 thru 09-30-2024	154,511,688	104,473,928	50,037,760	
		Percent		100.000%	67.616%	32.384%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2023 thru 09-30-2024	3,740,894,252 100.000%	2,498,590,550 66.791%	1,242,303,702 33.209%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2023 thru 09-30-2024	305,573,491 100.000%	210,729,000 68.962%	94,844,491 31.038%
14		Net Allocated Schedule M's - AMA Percent	10-01-2023 thru 09-30-2024	-143,309,107 100.000%	-96,225,569 67.145%	-47,083,538 32.855%
99	Input	Not Allocated		0.000%	0.000%	0.000%

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	464,487,242	0	464,487,242	305,467,566	0	305,467,566	159,019,676	0	159,019,676
99	442200	Commercial - Firm & Int.	365,991,438	0	365,991,438	262,626,593	0	262,626,593	103,364,845	0	103,364,845
1	442300	Industrial	133,294,580	0	133,294,580	73,055,291	0	73,055,291	60,239,289	0	60,239,289
99	444000	Public Street & Highway Lighting	8,639,741	0	8,639,741	5,498,320	0	5,498,320	3,141,421	0	3,141,421
99	448000	Interdepartmental Revenue	1,922,763	0	1,922,763	1,648,715	0	1,648,715	274,048	0	274,048
99	499XXX	Unbilled Revenue	3,709,453	0	3,709,453	2,522,794	0	2,522,794	1,186,659	0	1,186,659
		TOTAL SALES TO ULTIMATE CUSTOMERS	978,045,217	0	978,045,217	650,819,279	0	650,819,279	327,225,938	0	327,225,938
1	447XXX	Sales for Resale	0	243,972,875	243,972,875	0	157,313,710	157,313,710	0	86,659,165	86,659,165
		TOTAL SALES OF ELECTRICITY	978,045,217	243,972,875	1,222,018,092	650,819,279	157,313,710	808,132,989	327,225,938	86,659,165	413,885,103
		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	150,166	0	150,166	45,270	0	45,270	104,896	0	104,896
1	453000	Sales of Water & Water Power	0	592,755	592,755	0	382,208	382,208	0	210,547	210,547
1	454000	Rent from Electric Property	8,788,287	208,387	8,996,674	4,912,829	134,368	5,047,197	3,875,458	74,019	3,949,477
1	454100	Rent from Trnsmission Joint Use	61,423	0	61,423	21,767	0	21,767	39,656	0	39,656
1	456XXX	Other Electric Revenues	28,314,380	60,714,319	89,028,699	20,216,769	39,148,593	59,365,362	8,097,611	21,565,726	29,663,337
		TOTAL OTHER OPERATING REVENUE	37,314,256	61,515,461	98,829,717	25,196,635	39,665,169	64,861,804	12,117,621	21,850,292	33,967,913
		TOTAL ELECTRIC REVENUE	1,015,359,473	305,488,336	1,320,847,809	676,015,914	196,978,879	872,994,793	339,343,559	108,509,457	447,853,016

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	179,786	179,786	0	115,926	115,926	0	63,860	63,860
1	501XXX	Fuel	0	41,565,054	41,565,054	0	26,801,147	26,801,147	0	14,763,907	14,763,907
1	502000	Steam Expense	0	3,905,170	3,905,170	0	2,518,054	2,518,054	0	1,387,116	1,387,116
1	503000	Steam Power Gen - Steam Purchases	0	27,596	27,596	0	17,794	17,794	0	9,802	9,802
1	505000	Electric Expense	0	803,309	803,309	0	517,974	517,974	0	285,335	285,335
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,285,552	6,285,552	0	4,052,924	4,052,924	0	2,232,628	2,232,628
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	879,032	0	879,032	0	0	0	879,032	0	879,032
		MAINTENANCE									
1	510000	Supervision & Engineering	0	523,151	523,151	0	337,328	337,328	0	185,823	185,823
1	511000	Structures	0	886,845	886,845	0	571,838	571,838	0	315,007	315,007
1	512000	Boiler Plant	0	9,246,673	9,246,673	0	5,962,255	5,962,255	0	3,284,418	3,284,418
1	513000	Electric Plant	0	3,041,948	3,041,948	0	1,961,448	1,961,448	0	1,080,500	1,080,500
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,936,988	1,936,988	0	1,248,970	1,248,970	0	688,018	688,018
		TOTAL STEAM POWER GENERATION EXP	879,032	68,402,072	69,281,104	0	44,105,658	44,105,658	879,032	24,296,414	25,175,446
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,279,707	2,279,707	0	1,469,955	1,469,955	0	809,752	809,752
1	536000	Water for Power	0	1,181,332	1,181,332	0	761,723	761,723	0	419,609	419,609
1	537000	Hydraulic Expense	7,239,158	3,341,580	10,580,738	4,692,940	2,154,651	6,847,591	2,546,218	1,186,929	3,733,147
1	538000	Electric Expense	0	6,605,307	6,605,307	0	4,259,102	4,259,102	0	2,346,205	2,346,205
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,157,445	2,157,445	0	1,391,121	1,391,121	0	766,324	766,324
1	540000	Rent	0	1,670,878	1,670,878	0	1,077,382	1,077,382	0	593,496	593,496
1	540100	MT Trust Funds Land Settlement Rents	6,049,250	0	6,049,250	3,940,058	0	3,940,058	2,109,192	0	2,109,192
		MAINTENANCE									
1	541000	Supervision & Engineering	0	559,381	559,381	0	360,689	360,689	0	198,692	198,692
1	542000	Structures	0	337,421	337,421	0	217,569	217,569	0	119,852	119,852
1	543000	Reservoirs, Dams, & Waterways	0	295,414	295,414	0	190,483	190,483	0	104,931	104,931
1	544000	Electric Plant	0	3,156,574	3,156,574	0	2,035,359	2,035,359	0	1,121,215	1,121,215
1	545000	Miscellaneous Hydraulic Plant	0	607,272	607,272	0	391,569	391,569	0	215,703	215,703
		TOTAL HYDRO POWER GENERATION EXP	13,288,408	22,192,311	35,480,719	8,632,998	14,309,603	22,942,601	4,655,410	7,882,708	12,538,118
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	517,089	517,089	0	333,419	333,419	0	183,670	183,670
1	547XXX	Fuel	0	127,171,337	127,171,337	0	82,000,078	82,000,078	0	45,171,259	45,171,259
1	548000	Generation Expense	0	5,055,029	5,055,029	0	3,259,483	3,259,483	0	1,795,546	1,795,546
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,443,254	1,443,254	0	930,610	930,610	0	512,644	512,644
1	550000	Rent	0	76,210	76,210	0	49,140	49,140	0	27,070	27,070
		MAINTENANCE									
1	551000	Supervision & Engineering	0	762,728	762,728	0	491,807	491,807	0	270,921	270,921
1	552000	Structures	0	115,118	115,118	0	74,228	74,228	0	40,890	40,890
1	553000	Generating & Electric Equipment	0	2,847,562	2,847,562	0	1,836,108	1,836,108	0	1,011,454	1,011,454
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,609,053	1,609,053	0	1,037,517	1,037,517	0	571,536	571,536
		TOTAL OTHER POWER GENERATION EXP	0	139,597,380	139,597,380	0	90,012,390	90,012,390	0	49,584,990	49,584,990

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	13,561,590	234,158,164	247,719,754	0	150,985,184	150,985,184	13,561,590	83,172,980	96,734,570
1	556000	System Control & Load Dispatching	0	972,590	972,590	0	627,126	627,126	0	345,464	345,464
E-557	557XXX	Other Expense	28,895,993	30,454,742	59,350,735	2,894,491	19,637,219	22,531,710	26,001,502	10,817,523	36,819,025
		TOTAL OTHER POWER SUPPLY EXPENSE	42,457,583	265,585,496	308,043,079	2,894,491	171,249,529	174,144,020	39,563,092	94,335,967	133,899,059
		TOTAL PRODUCTION OPERATING EXP	56,625,023	495,777,259	552,402,282	11,527,489	319,677,180	331,204,669	45,097,534	176,100,079	221,197,613
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,322,756	2,322,756	0	1,497,713	1,497,713	0	825,043	825,043
1	561000	Load Dispatching	0	2,949,473	2,949,473	0	1,901,820	1,901,820	0	1,047,653	1,047,653
1	562000	Station Expense	0	397,843	397,843	0	256,529	256,529	0	141,314	141,314
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	524,400	524,400	0	338,133	338,133	0	186,267	186,267
1	565XXX	Transmission of Electricity by Others	0	19,694,305	19,694,305	0	12,698,888	12,698,888	0	6,995,417	6,995,417
1	566000	Miscellaneous Transmission Expense	0	4,252,615	4,252,615	0	2,742,086	2,742,086	0	1,510,529	1,510,529
1	567000	Rent	0	104,800	104,800	0	67,575	67,575	0	37,225	37,225
		MAINTENANCE									
1	568000	Supervision & Engineering	18,450	352,315	370,765	18,450	227,173	245,623	0	125,142	125,142
1	569000	Structures	8,268	417,542	425,810	8,268	269,231	277,499	0	148,311	148,311
1	570000	Station Equipment	0	891,790	891,790	0	575,026	575,026	0	316,764	316,764
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	6,764	1,730,681	1,737,445	3,400	1,115,943	1,119,343	3,364	614,738	618,102
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	132	89,778	89,910	132	57,889	58,021	0	31,889	31,889
		TOTAL TRANSMISSION OPERATING EXP	33,614	33,728,298	33,761,912	30,250	21,748,006	21,778,256	3,364	11,980,292	11,983,656

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	16,410,300	31,240,343	47,650,643	11,799,269	20,143,773	31,943,042	4,611,031	11,096,570	15,707,601
E-DEPX		Depreciation Expense-Transmission	757,427	23,101,579	23,859,006	524,650	14,895,898	15,420,548	232,777	8,205,681	8,438,458
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,607	1,181,607	0	761,900	761,900	0	419,707	419,707
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supply	0	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,960	128,960	0	71,040	71,040
99	407327	Colstrip Reg. Asset Amortization	1,804,617	0	1,804,617	1,076,325	0	1,076,325	728,292	0	728,292
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,097	21,097	0	11,622	11,622
1	407334	Amortization of EIM Deferral	349,560	0	349,560	0	0	0	349,560	0	349,560
99	407360	Amortization of CS2 & COLSTRIP O&M	1,066,170	0	1,066,170	0	0	0	1,066,170	0	1,066,170
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	570,058	570,058	0	314,027	314,027
99	407395	Optional Renewable Power Revenue Offset	369,900	0	369,900	278,279	0	278,279	91,621	0	91,621
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407427	Colstrip Regulatory Deferral	(3,147,559)	0	(3,147,559)	(1,474,013)	0	(1,474,013)	(1,673,546)	0	(1,673,546)
99	407434	EIM Deferred O&M	(308,395)	0	(308,395)	0	0	0	(308,395)	0	(308,395)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(14,932,571)	0	(14,932,571)	(9,938,176)	0	(9,938,176)	(4,994,395)	0	(4,994,395)
99	407451	Deferral CEIP	(1,503,805)	0	(1,503,805)	(1,503,805)	0	(1,503,805)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(3,295,843)	0	(3,295,843)	0	0	0	(3,295,843)	0	(3,295,843)
99	407494	Amortization of Schedule 98 REC Rev	(3,619)	0	(3,619)	(3,619)	0	(3,619)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)	0	(2,989)	(2,989)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,853,308	17,853,308	0	11,511,813	11,511,813	0	6,341,495	6,341,495
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,322,149)	74,485,226	69,163,077	(1,280,064)	48,028,073	46,748,009	(4,042,085)	26,457,153	22,415,068
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	51,336,488	603,990,783	655,327,271	10,277,675	389,453,259	399,730,934	41,058,813	214,537,524	255,596,337

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	907,026	2,940,585	3,847,611	695,300	1,990,188	2,685,488	211,726	950,397	1,162,123
3	582000	Station Expense	847,633	123,032	970,665	597,352	83,268	680,620	250,281	39,764	290,045
3	583000	Overhead Line Expense	1,978,791	987,855	2,966,646	1,318,491	668,580	1,987,071	660,300	319,275	979,575
3	584000	Underground Line Expense	3,130,790	9,772	3,140,562	1,874,876	6,614	1,881,490	1,255,914	3,158	1,259,072
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	17,224	0	17,224	17,224	0	17,224	0	0	0
3	586000	Meter Expense	2,206,431	31,494	2,237,925	1,750,370	21,315	1,771,685	456,061	10,179	466,240
3	587000	Customer Installations Expense	734,941	89,227	824,168	481,844	60,389	542,233	253,097	28,838	281,935
3	588000	Miscellaneous Distribution Expense	5,460,658	3,670,043	9,130,701	4,078,523	2,483,885	6,562,408	1,382,135	1,186,158	2,568,293
3	589000	Rent	110	247,270	247,380	110	167,352	167,462	0	79,918	79,918
		MAINTENANCE:									
3	590000	Supervision & Engineering	197,814	1,044,886	1,242,700	135,555	707,179	842,734	62,259	337,707	399,966
3	591000	Structures	289,088	7,330	296,418	195,779	4,961	200,740	93,309	2,369	95,678
3	592000	Station Equipment	573,462	48,853	622,315	326,648	33,064	359,712	246,814	15,789	262,603
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	24,936,078	(1,248)	24,934,830	16,356,364	(845)	16,355,519	8,579,714	(403)	8,579,311
3	594000	Underground Lines	829,040	0	829,040	577,824	0	577,824	251,216	0	251,216
3	595000	Line Transformers	296,973	0	296,973	221,632	0	221,632	75,341	0	75,341
3	596000	Street Light & Signal System Maintenance Exp	62,763	0	62,763	56,771	0	56,771	5,992	0	5,992
3	597000	Meters	64,309	0	64,309	60,673	0	60,673	3,636	0	3,636
3	598000	Miscellaneous Distribution Expense	323,199	236,902	560,101	259,798	160,335	420,133	63,401	76,567	139,968
		TOTAL DISTRIBUTION OPERATING EXP	42,856,330	9,436,001	52,292,331	29,005,134	6,386,285	35,391,419	13,851,196	3,049,716	16,900,912
E-DEPX		Depreciation Expense-Distribution	60,741,101	85,941	60,827,042	41,609,128	58,165	41,667,293	19,131,973	27,776	19,159,749
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	119,803	0	119,803	119,803	0	119,803	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	59,927,393	0	59,927,393	53,748,393	0	53,748,393	6,179,000	0	6,179,000
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	120,788,297	85,941	120,874,238	95,477,324	58,165	95,535,489	25,310,973	27,776	25,338,749
		TOTAL DISTRIBUTION EXPENSES	163,644,627	9,521,942	173,166,569	124,482,458	6,444,450	130,926,908	39,162,169	3,077,492	42,239,661

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	132,106	132,106	0	85,844	85,844	0	46,262	46,262
2	902000	Meter Reading Expenses	504,901	134,510	639,411	350,024	87,406	437,430	154,877	47,104	201,981
2	903XXX	Customer Records & Collection Expenses	1,104,453	7,905,922	9,010,375	586,573	5,137,347	5,723,920	517,880	2,768,575	3,286,455
2	904000	Uncollectible Accounts	5,646,255	85,300	5,731,555	4,454,121	55,429	4,509,550	1,192,134	29,871	1,222,005
2	905000	Misc Customer Accounts	0	164,231	164,231	0	106,719	106,719	0	57,512	57,512
		TOTAL CUSTOMER ACCOUNTS EXPENSES	7,255,609	8,422,069	15,677,678	5,390,718	5,472,745	10,863,463	1,864,891	2,949,324	4,814,215
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	37,221,727	197,707	37,419,434	33,019,385	128,472	33,147,857	4,202,342	69,235	4,271,577
2	909000	Advertising	205,033	780,556	985,589	172,076	507,213	679,289	32,957	273,343	306,300
2	910000	Misc Customer Service & Info Exp	0	88,152	88,152	0	57,282	57,282	0	30,870	30,870
		TOTAL CUSTOMER SERVICE & INFO EXP	37,426,760	1,066,415	38,493,175	33,191,461	692,967	33,884,428	4,235,299	373,448	4,608,747
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	149,930	0	149,930	149,930	0	149,930	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	149,930	0	149,930	149,930	0	149,930	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	1,909,856	28,605,153	30,515,009	1,031,761	19,652,598	20,684,359	878,095	8,952,555	9,830,650
4	921000	Office Supplies & Expenses	1,515	3,948,295	3,949,810	1,188	2,712,597	2,713,785	327	1,235,698	1,236,025
4	922000	Admin Exp Transferred--Credit	0	(113,119)	(113,119)	0	(77,716)	(77,716)	0	(35,403)	(35,403)
4	923000	Outside Services Employed	2,411,957	14,008,001	16,419,958	2,313,454	9,623,917	11,937,371	98,503	4,384,084	4,482,587
4	924000	Property Insurance Premium	0	3,066,252	3,066,252	0	2,106,607	2,106,607	0	959,645	959,645
4	925XXX	Injuries and Damages	9,831,514	9,379,544	19,211,058	6,585,096	6,444,028	13,029,124	3,246,418	2,935,516	6,181,934
4	926XXX	Employee Pensions and Benefits	3,679,670	27,359,275	31,038,945	2,718,132	18,796,643	21,514,775	961,538	8,562,632	9,524,170
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,932,142	4,636,075	8,568,217	3,236,930	2,989,341	6,226,271	695,212	1,646,734	2,341,946
4	930000	Miscellaneous General Expenses	218,982	5,637,911	5,856,893	189,625	3,873,414	4,063,039	29,357	1,764,497	1,793,854
4	931000	Rents	8,685	1,021,059	1,029,744	285	701,498	701,783	8,400	319,561	327,961
4	935000	Maintenance of General Plant	1,293,448	13,225,920	14,519,368	757,282	9,086,604	9,843,886	536,166	4,139,316	4,675,482
		TOTAL ADMIN & GEN OPERATING EXP	23,288,969	110,774,366	134,063,335	16,833,753	75,909,531	92,743,284	6,455,216	34,864,835	41,320,051

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,707,721	18,467,275	22,174,996	2,755,473	12,687,572	15,443,045	952,248	5,779,703	6,731,951
E-AMTX		Amortization Expense-General Plant - 303000	0	304,109	304,109	0	208,610	208,610	0	95,499	95,499
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,889,576	44,962,652	46,852,228	1,889,576	30,890,691	32,780,267	0	14,071,961	14,071,961
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(343,485)	0	(343,485)	0	0	0	(343,485)	0	(343,485)
99	407230	Tax Reform Amortization	(66,454)	0	(66,454)	0	0	0	(66,454)	0	(66,454)
99	407306	Regulatory Debit - AMI Amortization	2,280,858	0	2,280,858	2,280,858	0	2,280,858	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,506,272	0	1,506,272	1,506,272	0	1,506,272	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	279,018	1,803,159	2,082,177	219,632	1,204,348	1,423,980	59,386	598,811	658,197
99	407314	Regulatory Debit - FISERVE Amortization	89,037	0	89,037	0	0	0	89,037	0	89,037
99	407315	Regulatory Debit - Clean Fuels Program	81,230	0	81,230	81,230	0	81,230	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	1,606,425	0	1,606,425	499,720	0	499,720	1,106,705	0	1,106,705
99	407344	Regulatory Credit - Amort - WF Resiliency	7,966,880	0	7,966,880	5,912,659	0	5,912,659	2,054,221	0	2,054,221
99	407347	Regulatory Credit - Deferral - COVID-19	(235,184)	0	(235,184)	0	0	0	(235,184)	0	(235,184)
99	407357	AMORT OF INTERVENOR FUND DEFER	103,282	0	103,282	103,282	0	103,282	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	77,408	0	77,408	77,408	0	77,408	0	0	0
99	407372	Amortization-Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax D	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(318,252)	0	(318,252)	0	0	0	(318,252)	0	(318,252)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,298,092)	0	(1,298,092)	(1,298,092)	0	(1,298,092)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,524,864)	0	(1,524,864)	(1,504,115)	0	(1,504,115)	(20,749)	0	(20,749)
99	407452	Regulatory Credit - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(6,394,266)	0	(6,394,266)	(5,377,539)	0	(5,377,539)	(1,016,727)	0	(1,016,727)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(8,388,159)	0	(8,388,159)	(5,663,137)	0	(5,663,137)	(2,725,022)	0	(2,725,022)
99	407493	Amortization-Remand Residual Balance	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0
E-OTX		Taxes Other Than FIT--A&G	1,135,008	4,758,092	5,893,100	816,938	3,268,952	4,085,890	318,070	1,489,140	1,807,210
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,776,358	70,717,718	73,494,076	2,922,564	48,550,396	51,472,960	(146,206)	22,167,322	22,021,116
		TOTAL ADMIN & GENERAL EXPENSES	26,065,327	181,492,084	207,557,411	19,756,317	124,459,927	144,216,244	6,309,010	57,032,157	63,341,167
		TOTAL EXPENSES BEFORE FIT	285,878,741	804,493,293	1,090,372,034	193,248,559	526,523,348	719,771,907	92,630,182	277,969,945	370,600,127
		NET OPERATING INCOME (LOSS) BEFORE FIT			230,475,775			153,222,886			77,252,889
E-FIT		FEDERAL INCOME TAX			9,219,167			3,224,532			5,994,635
E-FIT		DEFERRED FEDERAL INCOME TAX			(5,991,311)			(3,910,211)			(2,081,100)
E-FIT		AMORTIZED ITC			(672,360)			(438,838)			(233,522)
		ELECTRIC NET OPERATING INCOME (LOSS)			227,920,279			154,347,403			73,572,876

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers - AMA	100.000%	64.981%	35.019%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.680%	32.320%
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 ALLOCATION OF OTHER REVENUE
For Twelve Months Ended September 30, 2024
Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	264,060	787,046	1,051,106	238,460	507,487	745,947	25,600	279,559	305,159
1	456010	Other Electric Rev-Financial	0	(5,277,775)	(5,277,775)	0	(3,403,109)	(3,403,109)	0	(1,874,666)	(1,874,666)
1	456015	Other Electric Rev-CT Fuel Sales	0	12,316,621	12,316,621	0	7,941,757	7,941,757	0	4,374,864	4,374,864
1	456016	Other Electric Rev-Resource Opt	0	8,013,613	8,013,613	0	5,167,178	5,167,178	0	2,846,435	2,846,435
1	456017	Other Electric Rev-Non Resource	0	120,758	120,758	0	77,865	77,865	0	42,893	42,893
1	456018	Other Electric Rev-Extraction	0	476,839	476,839	0	307,466	307,466	0	169,373	169,373
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	63,360	63,360	0	40,855	40,855	0	22,505	22,505
1	456030	Other Electric Rev-Clearwater	(164,045)	1,642,055	1,478,010	0	1,058,797	1,058,797	(164,045)	583,258	419,213
1	456050	Other Electric Rev-Attachment Fees	1,453,855	13,010	1,466,865	1,216,124	8,389	1,224,513	237,731	4,621	242,352
1	456100	Transmission Revenue of Others	0	33,087,055	33,087,055	0	21,334,533	21,334,533	0	11,752,522	11,752,522
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,795	595,795	0	328,205	328,205
1	456130	Ancillary Services Revenue	0	1,184,372	1,184,372	0	763,683	763,683	0	420,689	420,689
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	(250,185)	0	(250,185)	12,117	0	12,117	(262,302)	0	(262,302)
1	456329	Amortization Res Decoupling Deferral	22,747,605	0	22,747,605	15,677,647	0	15,677,647	7,069,958	0	7,069,958
1	456338	Non-res Decoupling Deferred Rev	1,632,577	0	1,632,577	1,750,695	0	1,750,695	(118,118)	0	(118,118)
1	456339	Amortization Non-res Decoupling	1,707,813	0	1,707,813	1,181,197	0	1,181,197	526,616	0	526,616
1	456380	Other Electric Revenue-Clearwater	719,380	0	719,380	0	0	0	719,380	0	719,380
1	456700	Other Electric Rev-Low Voltage	203,322	0	203,322	140,531	0	140,531	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,147,440	1,147,440	0	632,088	632,088
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,248,243)	(1,248,243)	0	(804,867)	(804,867)	0	(443,376)	(443,376)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,248,243	1,248,243	0	804,867	804,867	0	443,376	443,376
1	456730	Other Elec Rev-Intraco Thermal	0	5,583,837	5,583,837	0	3,600,458	3,600,458	0	1,983,379	1,983,379
TOTAL ACCOUNT 456			28,314,382	60,714,319	89,028,701	20,216,771	39,148,594	59,365,365	8,097,611	21,565,725	29,663,336

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-555-12A
For Twelve Months 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	210,432,592	210,432,592	0	135,686,935	135,686,935	0	74,745,657	74,745,657
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,738,826	1,738,826	0	1,121,195	1,121,195	0	617,631	617,631
1	555200	Purchased Power - Financial Swaps	0	2,380,536	2,380,536	0	1,534,970	1,534,970	0	845,566	845,566
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	13,561,590	0	13,561,590	0	0	0	13,561,590	0	13,561,590
1	555550	Non Monetary - Exchange Power	0	(1,343)	(1,343)	0	(866)	(866)	0	(477)	(477)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,102,322	4,102,322	0	2,645,177	2,645,177	0	1,457,145	1,457,145
1	555710	Intercompany Purchase	0	1,184,372	1,184,372	0	763,683	763,683	0	420,689	420,689
1	555740	Purchased Power - EIM	0	14,320,859	14,320,859	0	9,234,090	9,234,090	0	5,086,769	5,086,769
TOTAL ACCOUNT 555			13,561,590	234,158,164	247,719,754	0	150,985,184	150,985,184	13,561,590	83,172,980	96,734,570

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months 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	56,947	6,334,901	6,391,848	56,947	4,084,744	4,141,691	0	2,250,157	2,250,157
1	557010	Other Power Supply Expense - Financial	0	25,299,328	25,299,328	0	16,313,007	16,313,007	0	8,986,321	8,986,321
1	557018	Merchandise Processing Fee	0	51,555	51,555	0	33,243	33,243	0	18,312	18,312
1	557150	Fuel - Economic Dispatch	0	(24,342,570)	(24,342,570)	0	(15,696,089)	(15,696,089)	0	(8,646,481)	(8,646,481)
1	557160	Power Supply Expense - Miscellaneous	294	2,768,238	2,768,532	294	1,784,960	1,785,254	0	983,278	983,278
99	557161	Unbilled Add-Ons	(592,776)	0	(592,776)	(968,790)	0	(968,790)	376,014	0	376,014
1	557165	Other Resource Costs-CAISO Charges	0	134,162	134,162	0	86,508	86,508	0	47,654	47,654
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	1,860	388,404	390,264	0	250,443	250,443	1,860	137,961	139,821
1	557171	REC Broker Fees	0	68,032	68,032	0	43,867	43,867	0	24,165	24,165
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	700,360	0	700,360	700,360	0	700,360	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(16,027,286)	0	(16,027,286)	(16,027,286)	0	(16,027,286)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	17,023,324	0	17,023,324	17,023,324	0	17,023,324	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,452,012	0	2,452,012	2,452,012	0	2,452,012	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(839,868)	0	(839,868)	(839,868)	0	(839,868)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	10,316,695	0	10,316,695	0	0	0	10,316,695	0	10,316,695
99	557390	Idaho PCA Amortization	14,985,753	0	14,985,753	0	0	0	14,985,753	0	14,985,753
1	557395	Optional Renewable Power Expense Offset	0	1,129	1,129	0	728	728	0	401	401
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,221,856	3,221,856	0	2,077,453	2,077,453	0	1,144,403	1,144,403
1	557711	Turbine Gas Bookout Offset	0	(3,221,856)	(3,221,856)	0	(2,077,453)	(2,077,453)	0	(1,144,403)	(1,144,403)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	19,751,563	19,751,563	0	12,735,808	12,735,808	0	7,015,755	7,015,755
TOTAL ACCOUNT 557			28,895,993	30,454,742	59,350,735	2,894,491	19,637,219	22,531,710	26,001,502	10,817,523	36,819,025

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended 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	946,423	197,707	1,144,130	860,076	128,472	988,548	86,347	69,235	155,582
99	908600	Public Purpose Tariff Rider Expense Offset	35,869,057	0	35,869,057	31,677,791	0	31,677,791	4,191,266	0	4,191,266
99	908610	Limited Income Tax Refund Program	159,366	0	159,366	159,366	0	159,366	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	246,881	0	246,881	322,152	0	322,152	(75,271)	0	(75,271)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	37,221,727	197,707	37,419,434	33,019,385	128,472	33,147,857	4,202,342	69,235	4,271,577

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	64.981%	35.019%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months 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	3,338,570,631	2,242,750,403	1,095,820,228
	Interest Deduction for FIT Calculation	96,205,626	64,591,212	31,614,414
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended September 30, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
E-OPS	Calculation of Taxable Operating Income: Operating Revenue	1,320,847,809	872,994,793	447,853,016
E-OPS	Less: Operating & Maintenance Expense	826,840,643	526,015,449	300,825,194
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	179,857,590	124,410,362	55,447,228
E-OTX	Less: Taxes Other than FIT	83,673,801	69,346,096	14,327,705
	Net Operating Income Before FIT	230,475,775	153,222,886	77,252,889
E-INT	Less: Interest Expense	96,205,626	64,591,212	31,614,414
E-OTX	Less: ID ITC Deferred & Amortization	(26,460)	0	(26,460)
E-SCM	Plus: Schedule M Adjustments	(90,342,896)	(73,276,762)	(17,066,134)
	Taxable Net Operating Income	43,900,793	15,354,912	28,545,881
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,219,167	3,224,532	5,994,635
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,219,167	3,224,532	5,994,635
E-DTE	Deferred FIT	8,451,724	9,254,412	(802,688)
E-DTE	Customer Tax Credit Amortization	(14,443,035)	(13,164,623)	(1,278,412)
1	411400 Amortized Investment Tax Credit	(672,360)	(438,838)	(233,522)
	Total Net FIT/Deferred FIT	2,555,496	(1,124,517)	3,680,013

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended 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	83,625,930	119,765,939	203,391,869	58,697,900	79,936,833	138,634,733	24,928,030	39,829,106	64,757,136	
12	997001 Contributions In Aid of Construction	0	9,598,624	9,598,624	0	6,411,017	6,411,017	0	3,187,607	3,187,607	
12	997002 Injuries and Damages	0	192,933	192,933	0	128,862	128,862	0	64,071	64,071	
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
12	997005 FAS106 Current Retiree Medical Accrual	0	(812,595)	(812,595)	0	(542,740)	(542,740)	0	(269,855)	(269,855)	
99	997007 Idaho PCA	24,994,053	0	24,994,053	0	0	0	24,994,053	0	24,994,053	
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0	
12	997016 Redemption Expense Amortization	0	314,814	314,814	0	210,267	210,267	0	104,547	104,547	
99	997018 DSM Tariff Rider	(27,243,811)	(283)	(27,244,094)	(16,549,584)	(189)	(16,549,773)	(10,694,227)	(94)	(10,694,321)	
12	997020 FAS87 Current Pension Accrual	0	(1,452,772)	(1,452,772)	0	(970,321)	(970,321)	0	(482,451)	(482,451)	
12	997027 Uncollectibles	4,104,090	(2,708,712)	1,395,378	2,483,858	(1,809,176)	674,682	1,620,232	(899,536)	720,696	
99	997031 Decoupling Mechanism	(25,837,808)	0	(25,837,808)	(18,621,654)	0	(18,621,654)	(7,216,154)	0	(7,216,154)	
12	997032 Interest Rate Swaps	0	7,299,581	7,299,581	0	4,875,463	4,875,463	0	2,424,118	2,424,118	
99	997033 BPA Residential Exchange	1,057,155	0	1,057,155	753,034	0	753,034	304,121	0	304,121	
99	997034 Montana Hydro Settlement	0	(24,450,400)	(24,450,400)	18,251	(16,798,158)	(16,779,907)	(18,251)	(7,652,242)	(7,670,493)	
99	997035 Leases	0	134,819	134,819	0	92,625	92,625	0	42,194	42,194	
99	997043 Washington Deferred Power Costs	1,696,398	0	1,696,398	1,696,398	0	1,696,398	0	0	0	
12	997044 Non-Monetary Power Costs	0	(1,343)	(1,343)	0	(897)	(897)	0	(446)	(446)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188	
12	997048 AFUDC	0	(2,134,401)	(2,134,401)	0	(1,425,588)	(1,425,588)	0	(708,813)	(708,813)	
12	997049 Tax Depreciation	0	(181,368,249)	(181,368,249)	0	(121,137,667)	(121,137,667)	0	(60,230,582)	(60,230,582)	
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	0	884,086	884,086	0	590,490	590,490	0	293,596	293,596	
99	997065 Amortization - Unbilled Revenue Add-Ins	(312,403)	0	(312,403)	(617,537)	0	(617,537)	305,134	0	305,134	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	7,002,773	7,002,773	0	4,677,222	4,677,222	0	2,325,551	2,325,551	
12	997081 Deferred Compensation	0	(83,748)	(83,748)	0	(55,936)	(55,936)	0	(27,812)	(27,812)	
4	997082 Meal Disallowances	0	678,092	678,092	0	465,870	465,870	0	212,222	212,222	
12	997083 Paid Time Off	0	740,420	740,420	0	494,534	494,534	0	245,886	245,886	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(2,229,673)	0	(2,229,673)	0	0	0	(2,229,673)	0	(2,229,673)	
99	997095 WA REC Deferral	1,612,144	0	1,612,144	1,612,144	0	1,612,144	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,854	21,854	0	10,866	10,866	
99	997098 Provision for Rate Refund	(127,601)	0	(127,601)	(127,601)	0	(127,601)	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(61,404,741)	(61,404,741)	0	(41,012,841)	(41,012,841)	0	(20,391,900)	(20,391,900)	
99	997102 Amort Idaho Earnings Test (254229)	(343,485)	0	(343,485)	0	0	0	(343,485)	0	(343,485)	
99	997107 MDM System	3,787,130	0	3,787,130	3,787,130	0	3,787,130	0	0	0	
99	997109 Tax Reform Amortization	(66,454)	0	(66,454)	0	0	0	(66,454)	0	(66,454)	
99	997110 FISERVE	89,037	266,036	355,073	0	177,688	177,688	89,037	88,348	177,385	
12	997111 Capitalized Transportation	0	(104,426)	(104,426)	0	(69,747)	(69,747)	0	(34,679)	(34,679)	
12	997114 AFUDC Debt CWIP	0	131,509	131,509	0	87,836	87,836	0	43,673	43,673	
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0	
99	997117 Colstrip Plant Adjustment	(4,576,817)	0	(4,576,817)	(2,735,850)	0	(2,735,850)	(1,840,967)	0	(1,840,967)	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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
99	997119 AFUDC Tax CPI	0	3,956,903	3,956,903	0	2,642,855	2,642,855	0	1,314,048	1,314,048
99	997120 Transportation Tax Disallowance	0	141,498	141,498	0	94,508	94,508	0	46,990	46,990
99	997122 Regulatory Fees	(1,298,092)	0	(1,298,092)	(1,298,092)	0	(1,298,092)	0	0	0
99	997123 EIM Deferred O&M	349,560	0	349,560	0	0	0	349,560	0	349,560
99	997125 COVID-19	(1,037,079)	0	(1,037,079)	(1,001,399)	0	(1,001,399)	(35,680)	0	(35,680)
99	997126 Prepaid Expenses	0	(255,166)	(255,166)	0	(170,428)	(170,428)	0	(84,738)	(84,738)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	1,572,913	1,572,913	0	1,050,564	1,050,564	0	522,349	522,349
99	997129 Mixed Service Costs (IDD#5)	0	(27,300,000)	(27,300,000)	0	(18,233,943)	(18,233,943)	0	(9,066,057)	(9,066,057)
99	997130 Wild Fire Resiliency Deferral	1,563,181	0	1,563,181	525,687	0	525,687	1,037,494	0	1,037,494
99	997132 Battery Storage Deferral	0	0	0	0	0	0	0	0	0
99	997134 WA Revenue Deferral EIM Benefits	0	0	0	0	0	0	0	0	0
99	997135 CS2 Deferred Insurance Proceeds	0	0	0	0	0	0	0	0	0
99	997136 Accum Provision for Rate Refund-EIM	0	0	0	0	0	0	0	0	0
99	997137 CEIP	(1,503,805)	0	(1,503,805)	(1,503,805)	0	(1,503,805)	0	0	0
99	997138 Intervenor Funding	102,337	0	102,337	102,337	0	102,337	0	0	0
99	997139 Pension Settlement	0	466,879	466,879	0	311,833	311,833	0	155,046	155,046
99	997140 Insurance Balancing	(8,313,280)	0	(8,313,280)	(5,588,258)	0	(5,588,258)	(2,725,022)	0	(2,725,022)
99	997141 CCA	878,294	0	878,294	0	0	0	878,294	0	878,294
99	997143 Depreciation Rate Deferral	1,298,004	0	1,298,004	509,551	0	509,551	788,453	0	788,453
99	997145 Sec 174 Research Costs	0	5,587,191	5,587,191	0	3,731,741	3,731,741	0	1,855,450	1,855,450
99	997146 Clean Fuel Program	78,305	0	78,305	78,305	0	78,305	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		52,966,210	(143,309,106)	(90,342,896)	22,948,807	(96,225,569)	(73,276,762)	30,017,403	(47,083,537)	(17,066,134)

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%	66.791%	33.209%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-12A

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	19,140,856	19,140,856	0	12,784,369	12,784,369	0	6,356,487	6,356,487
99	410100	Deferred Federal Income Tax Expense - Washingto	5,521,680	0	5,521,680	5,521,680	0	5,521,680	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,971,863	0	1,971,863	0	0	0	1,971,863	0	1,971,863
	410100	Total	7,493,543	19,140,856	26,634,399	5,521,680	12,784,369	18,306,049	1,971,863	6,356,487	8,328,350
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(17,882,655)	(17,882,655)	0	(11,944,004)	(11,944,004)	0	(5,938,651)	(5,938,651)
99	411100	Deferred Federal Income Tax Expense - Washingto	2,209,457	0	2,209,457	2,209,457	0	2,209,457	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(3,560,108)	0	(3,560,108)	0	0	0	(3,560,108)	0	(3,560,108)
	411100	Total	(1,350,651)	(17,882,655)	(19,233,306)	2,209,457	(11,944,004)	(9,734,547)	(3,560,108)	(5,938,651)	(9,498,759)
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	682,910	0	682,910	682,910	0	682,910	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	367,721	0	367,721	0	0	0	367,721	0	367,721
	410193	Total	1,050,631	0	1,050,631	682,910	0	682,910	367,721	0	367,721
Total Deferred Federal Income Tax Expense			7,193,523	1,258,201	8,451,724	8,414,047	840,365	9,254,412	(1,220,524)	417,836	(802,688)
99	411193	Customer Tax Credit Amortization - Washington	(13,164,623)	0	(13,164,623)	(13,164,623)	0	(13,164,623)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,278,412)	0	(1,278,412)	0	0	0	(1,278,412)	0	(1,278,412)
	411193	Total	(14,443,035)	0	(14,443,035)	(13,164,623)	0	(13,164,623)	(1,278,412)	0	(1,278,412)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.791%			33.209%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	69,003	69,003	0	44,493	44,493	0	24,510	24,510
1	408140	State Kwh Generation Tax	0	1,266,146	1,266,146	0	816,411	816,411	0	449,735	449,735
1	408150	R&P Property Tax--Production	0	12,224,839	12,224,839	0	7,882,576	7,882,576	0	4,342,263	4,342,263
1	408180	R&P Property Tax--Transmission	0	4,273,147	4,273,147	0	2,755,325	2,755,325	0	1,517,822	1,517,822
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
TOTAL PRODUCTION & TRANSMISSION			0	17,853,308	17,853,308	0	11,511,813	11,511,813	0	6,341,495	6,341,495
DISTRIBUTION											
99	408110	State Excise Tax	26,326,764	0	26,326,764	26,326,764	0	26,326,764	0	0	0
99	408120	Municipal Occupation & License Tax	26,015,193	0	26,015,193	21,724,640	0	21,724,640	4,290,553	0	4,290,553
99	408160	Miscellaneous State or Local Tax--WA & ID	285	0	285	0	0	0	285	0	285
99	408170	R&P Property Tax--Distribution	7,611,560	0	7,611,560	5,696,989	0	5,696,989	1,914,571	0	1,914,571
99	409100	State Income Tax--Idaho	51	0	51	0	0	0	51	0	51
99	411410	State Income Tax--Idaho ITC Deferred	52	0	52	0	0	0	52	0	52
99	411420	State Income Tax--Idaho ITC Amortization	(26,512)	0	(26,512)	0	0	0	(26,512)	0	(26,512)
TOTAL DISTRIBUTION			59,927,393	0	59,927,393	53,748,393	0	53,748,393	6,179,000	0	6,179,000
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,135,008	4,758,092	5,893,100	816,938	3,268,952	4,085,890	318,070	1,489,140	1,807,210
TOTAL A&G			1,135,008	4,758,092	5,893,100	816,938	3,268,952	4,085,890	318,070	1,489,140	1,807,210
TOTAL TAXES OTHER THAN FIT			61,062,401	22,611,400	83,673,801	54,565,331	14,780,765	69,346,096	6,497,070	7,830,635	14,327,705

ALLOCATION RATIOS:

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

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

Report ID:
E-PLT-12A

AVISTA UTILITIES

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,100,000	7,100,000	0	4,578,080	4,578,080	0	2,521,920	2,521,920
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	974,766	974,766	0	628,529	628,529	0	346,237	346,237
1	182381	CDA Settlement Past Storage	0	26,338,384	26,338,384	0	16,982,990	16,982,990	0	9,355,394	9,355,394
1	302000	Franchises & Consents	2,848,117	44,049,218	46,897,335	2,848,117	28,402,936	31,251,053	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	6,017,391	103,833,348	109,850,739	6,017,391	71,336,625	77,354,016	0	32,496,723	32,496,723
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	33,696,676	33,696,676	0	23,150,627	23,150,627	0	10,546,049	10,546,049
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,694,421	7,694,421	0	5,286,298	5,286,298	0	2,408,123	2,408,123
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	5,307,718	47,103	5,354,821	5,307,718	32,361	5,340,079	0	14,742	14,742
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	127,340	18,027,780	18,155,120	127,340	12,385,626	12,512,966	0	5,642,154	5,642,154
		TOTAL INTANGIBLE PLANT	14,620,282	351,214,123	365,834,405	14,620,282	237,390,666	252,010,948	0	113,823,457	113,823,457
		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	112,083,028	29,170,561	141,253,589	73,228,280	18,809,178	92,037,458	38,854,748	10,361,383	49,216,131
1	312000	Boiler Plant	146,779,801	77,556,507	224,336,308	93,410,718	50,008,436	143,419,154	53,369,083	27,548,071	80,917,154
1	313000	Generators	459,780	0	459,780	296,042	0	296,042	163,738	0	163,738
1	314000	Turbogenerator Units	39,864,702	18,683,970	58,548,672	26,055,929	12,047,424	38,103,353	13,808,773	6,636,546	20,445,319
1	315000	Accessory Electric Equipment	18,522,071	12,501,086	31,023,157	12,098,519	8,060,700	20,159,219	6,423,552	4,440,386	10,863,938
1	316000	Miscellaneous Power Plant Equipment	15,117,337	2,646,594	17,763,931	9,875,851	1,706,524	11,582,375	5,241,486	940,070	6,181,556
		TOTAL STEAM PRODUCTION PLANT	332,826,719	144,416,300	477,243,019	214,965,339	93,119,631	308,084,970	117,861,380	51,296,669	169,158,049
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	68,105,389	68,105,389	0	43,914,355	43,914,355	0	24,191,034	24,191,034
1	331XXX	Structures & Improvements	0	117,438,688	117,438,688	0	75,724,466	75,724,466	0	41,714,222	41,714,222
1	332XXX	Reservoirs, Dams, & Waterways	0	266,313,429	266,313,429	0	171,718,899	171,718,899	0	94,594,530	94,594,530
1	333000	Waterwheels, Turbines, & Generators	0	236,087,488	236,087,488	0	152,229,212	152,229,212	0	83,858,276	83,858,276
1	334000	Accessory Electric Equipment	0	86,610,355	86,610,355	0	55,846,357	55,846,357	0	30,763,998	30,763,998
1	335XXX	Miscellaneous Power Plant Equipment	0	14,417,074	14,417,074	0	9,296,129	9,296,129	0	5,120,945	5,120,945
1	336000	Roads, Railroads, & Bridges	0	3,888,598	3,888,598	0	2,507,368	2,507,368	0	1,381,230	1,381,230
		TOTAL HYDRAULIC PRODUCTION PLANT	0	792,861,021	792,861,021	0	511,236,786	511,236,786	0	281,624,235	281,624,235
		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	17,631,114	17,631,114	0	11,368,542	11,368,542	0	6,262,572	6,262,572
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,255	21,071,255	0	13,586,745	13,586,745	0	7,484,510	7,484,510
1	343000	Prime Movers	0	21,418,444	21,418,444	0	13,810,613	13,810,613	0	7,607,831	7,607,831
1	344000	Generators	0	240,593,102	240,593,102	0	155,134,432	155,134,432	0	85,458,670	85,458,670
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,773,519	26,773,519	0	17,263,565	17,263,565	0	9,509,954	9,509,954
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	1,628,790	1,628,790	0	1,050,244	1,050,244	0	578,546	578,546
		TOTAL OTHER PRODUCTION PLANT	0	330,226,752	330,226,752	0	212,930,209	212,930,209	0	117,296,543	117,296,543
		TOTAL PRODUCTION PLANT	332,826,719	1,267,504,073	1,600,330,792	214,965,339	817,286,626	1,032,251,965	117,861,380	450,217,447	568,078,827

*****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	29,496,919	30,125,277	410,632	19,019,613	19,430,245	217,726	10,477,306	10,695,032
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	33,610	37,384,133	37,417,743	21,666	24,105,289	24,126,955	11,944	13,278,844	13,290,788
1	353XXX	Station Equipment	12,927,406	381,083,405	394,010,811	8,449,635	245,722,580	254,172,215	4,477,771	135,360,825	139,838,596
1	354000	Towers & Fixtures	16,017,062	1,147,936	17,164,998	10,467,427	740,189	11,207,616	5,549,635	407,747	5,957,382
1	355000	Poles & Fixtures	5,418	382,164,736	382,170,154	3,541	246,419,822	246,423,363	1,877	135,744,914	135,746,791
1	356000	Overhead Conductors & Devices	12,556,551	178,407,755	190,964,306	8,205,409	115,037,320	123,242,729	4,351,142	63,370,435	67,721,577
1	357000	Underground Conduit	0	3,322,967	3,322,967	0	2,142,649	2,142,649	0	1,180,318	1,180,318
1	358000	Underground Conductors & Devices	0	6,800,504	6,800,504	0	4,384,965	4,384,965	0	2,415,539	2,415,539
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	42,247,239	1,022,337,659	1,064,584,898	27,609,828	659,203,322	686,813,150	14,637,411	363,134,337	377,771,748
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,870,027	0	11,870,027	10,353,049	0	10,353,049	1,516,978	0	1,516,978
99	360400	Land Easements	4,202,267	0	4,202,267	1,430,463	0	1,430,463	2,771,804	0	2,771,804
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	32,431,440	0	32,431,440	24,273,862	0	24,273,862	8,157,578	0	8,157,578
3	362000	Station Equipment	171,595,379	3,298,946	174,894,325	114,421,238	2,232,727	116,653,965	57,174,141	1,066,219	58,240,360
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	594,072,674	0	594,072,674	393,473,900	0	393,473,900	200,598,774	0	200,598,774
99	365000	Overhead Conductors & Devices	373,241,311	0	373,241,311	234,176,181	0	234,176,181	139,065,130	0	139,065,130
99	366000	Underground Conduit	177,965,356	0	177,965,356	118,465,964	0	118,465,964	59,499,392	0	59,499,392
99	367000	Underground Conductors & Devices	296,019,929	0	296,019,929	196,415,507	0	196,415,507	99,604,422	0	99,604,422
99	368000	Line Transformers	365,001,538	0	365,001,538	256,067,008	0	256,067,008	108,934,530	0	108,934,530
99	369XXX	Services	228,589,621	0	228,589,621	147,670,394	0	147,670,394	80,919,227	0	80,919,227
99	371XXX	Installations on Customers' Premises	11,519,967	0	11,519,967	11,519,967	0	11,519,967	0	0	0
99	370XXX	Meters	87,841,235	0	87,841,235	63,053,124	0	63,053,124	24,788,111	0	24,788,111
99	373XXX	Street Light & Signal Systems	85,371,103	0	85,371,103	56,309,127	0	56,309,127	29,061,976	0	29,061,976
		TOTAL DISTRIBUTION PLANT	2,440,089,697	3,298,946	2,443,388,643	1,627,629,784	2,232,727	1,629,862,511	812,459,913	1,066,219	813,526,132
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,193,782	11,709,734	811,230	7,003,434	7,814,664	704,722	3,190,348	3,895,070
4	390XXX	Structures & Improvements	27,966,879	113,065,287	141,032,166	18,183,327	77,679,244	95,862,571	9,783,552	35,386,043	45,169,595
4	391XXX	Office Furniture & Equipment	2,370,836	48,815,002	51,185,838	2,355,300	33,537,371	35,892,671	15,536	15,277,631	15,293,167
4	392XXX	Transportation Equipment	40,298,433	33,346,270	73,644,703	27,104,875	22,909,888	50,014,763	13,193,558	10,436,382	23,629,940
4	393000	Stores Equipment	886,743	4,371,581	5,258,324	699,546	3,003,407	3,702,953	187,197	1,368,174	1,555,371
4	394000	Tools, Shop & Garage Equipment	3,284,113	19,120,331	22,404,444	1,912,346	13,136,241	15,048,587	1,371,767	5,984,090	7,355,857
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	404,969	3,781,907	4,186,876	398,797	2,598,284	2,997,081	6,172	1,183,623	1,189,795
4	396XXX	Power Operated Equipment	20,561,477	5,809,516	26,370,993	12,656,714	3,991,312	16,648,026	7,904,763	1,818,204	9,722,967
4	397XXX	Communications Equipment	30,288,454	110,275,588	140,564,042	22,972,845	75,762,637	98,735,482	7,315,609	34,512,951	41,828,560
4	398000	Miscellaneous Equipment	15,153	856,248	871,401	0	588,268	588,268	15,153	267,980	283,133
		TOTAL GENERAL PLANT	127,593,009	349,752,299	477,345,308	87,094,980	240,290,322	327,385,302	40,498,029	109,461,977	149,960,006
		TOTAL PLANT IN SERVICE	2,957,376,946	2,994,107,100	5,951,484,046	1,971,920,213	1,956,403,663	3,928,323,876	985,456,733	1,037,703,437	2,023,160,170

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

Report ID:
E-PLT-12A

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	(301,259,810)	(80,330,847)	(381,590,657)	(200,077,665)	(51,797,330)	(251,874,995)	(101,182,145)	(28,533,517)	(129,715,662)
E-ADEP		Hydro Production Plant	0	(207,581,990)	(207,581,990)	0	(133,848,867)	(133,848,867)	0	(73,733,123)	(73,733,123)
E-ADEP		Other Production Plant	0	(182,496,308)	(182,496,308)	0	(117,673,619)	(117,673,619)	0	(64,822,689)	(64,822,689)
E-ADEP		Transmission Plant	(28,290,799)	(261,996,715)	(290,287,514)	(17,369,246)	(168,935,482)	(186,304,728)	(10,921,553)	(93,061,233)	(103,982,786)
E-ADEP		Distribution Plant	(800,356,007)	(596,879)	(800,952,886)	(500,536,844)	(403,968)	(500,940,812)	(299,819,163)	(192,911)	(300,012,074)
E-ADEP		General Plant	(52,587,480)	(119,184,337)	(171,771,817)	(34,773,087)	(81,883,215)	(116,656,302)	(17,814,393)	(37,301,122)	(55,115,515)
TOTAL ACCUMULATED DEPRECIATION			(1,182,494,096)	(852,187,076)	(2,034,681,172)	(752,756,842)	(554,542,481)	(1,307,299,323)	(429,737,254)	(297,644,595)	(727,381,849)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,947,526)	(19,947,526)	0	(12,862,165)	(12,862,165)	0	(7,085,361)	(7,085,361)
E-AAMT		Distribution-Franchises/Misc Intangibles	(605,384)	0	(605,384)	(605,384)	0	(605,384)	0	0	0
E-AAMT		General Plant - 303000	0	(4,093,205)	(4,093,205)	0	(2,806,943)	(2,806,943)	0	(1,286,262)	(1,286,262)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(7,149,666)	(142,426,440)	(149,576,106)	(7,149,666)	(97,851,238)	(105,000,904)	0	(44,575,202)	(44,575,202)
E-AAMT		General Plant - 390200, 396200	0	(1,686,398)	(1,686,398)	0	(1,158,606)	(1,158,606)	0	(527,792)	(527,792)
TOTAL ACCUMULATED AMORTIZATION			(7,755,050)	(168,153,569)	(175,908,619)	(7,755,050)	(114,678,952)	(122,434,002)	0	(53,474,617)	(53,474,617)
TOTAL ACCUMULATED DEPR/AMORT			(1,190,249,146)	(1,020,340,645)	(2,210,589,791)	(760,511,892)	(669,221,433)	(1,429,733,325)	(429,737,254)	(351,119,212)	(780,856,466)
NET ELECTRIC UTILITY PLANT before ADFIT			1,767,127,800	1,973,766,455	3,740,894,255	1,211,408,321	1,287,182,230	2,498,590,551	555,719,479	686,584,225	1,242,303,704
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	(544,183,531)	(544,183,531)	0	(363,465,622)	(363,465,622)	0	(180,717,909)	(180,717,909)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(45,784,129)	(45,784,129)	0	(31,455,070)	(31,455,070)	0	(14,329,059)	(14,329,059)
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	(5,531,061)	(5,531,061)	0	(3,566,428)	(3,566,428)	0	(1,964,633)	(1,964,633)
1		ADFIT - CDA Settlement Costs (283333)	0	(204,701)	(204,701)	0	(131,991)	(131,991)	0	(72,710)	(72,710)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(933,925)	(933,925)	0	(623,778)	(623,778)	0	(310,147)	(310,147)
TOTAL ACCUMULATED DFIT			0	(596,637,347)	(596,637,347)	0	(399,242,889)	(399,242,889)	0	(197,394,458)	(197,394,458)
NET ELECTRIC UTILITY PLANT			1,767,127,800	1,377,129,108	3,144,256,908	1,211,408,321	887,939,341	2,099,347,662	555,719,479	489,189,767	1,044,909,246

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.680%	32.320%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.791%	33.209%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,767,127,800	1,377,129,108	3,144,256,908	1,211,408,321	887,939,341	2,099,347,662	555,719,479	489,189,767	1,044,909,246
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,192,187	44,209,061	52,401,248	6,191,572	30,372,951	36,564,523	2,000,615	13,836,110	15,836,725
4	Accumulated Amortization - AFUDC (182318)	(1,689,092)	(7,523,246)	(9,212,338)	(1,284,928)	(5,168,696)	(6,453,624)	(404,164)	(2,354,550)	(2,758,714)
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)	2,356,726	0	2,356,726	0	0	0	2,356,726	0	2,356,726
99	ADFIT - Boulder Park Disallowed (190040)	51,088	0	51,088	0	0	0	51,088	0	51,088
99	Investment in WNP3 Exchange Power (124900, 12493)	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 (1823)	14,184,063	0	14,184,063	14,184,063	0	14,184,063	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,478,078	0	21,478,078	21,478,078	0	21,478,078	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,489,049)	0	(7,489,049)	(7,489,049)	0	(7,489,049)	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4	Customer Advances (252000)	(4,767,959)	0	(4,767,959)	(1,324,287)	0	(1,324,287)	(3,443,672)	0	(3,443,672)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(10,580,555)	0	(10,580,555)	(10,143,041)	0	(10,143,041)	(437,514)	0	(437,514)
99	ADFIT-Customer Tax Credit (190393)	2,221,917	0	2,221,917	2,130,039	0	2,130,039	91,878	0	91,878
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,332,243)	0	(6,332,243)	(3,568,205)	0	(3,568,205)	(2,764,038)	0	(2,764,038)
99	Colstrip-Regulatory Asset (182327)	20,921,062	0	20,921,062	12,199,166	0	12,199,166	8,721,896	0	8,721,896
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(73,477)	0	(73,477)	247,248	0	247,248	(320,725)	0	(320,725)
99	Colstrip Reg Asset ADFIT (283376)	(3,034,643)	0	(3,034,643)	(2,104,218)	0	(2,104,218)	(930,425)	0	(930,425)
99	Colstrip ARO (317000P)	16,738,200	0	16,738,200	10,938,417	0	10,938,417	5,799,783	0	5,799,783
99	Colstrip ARO A/D (317000A)	(9,147,694)	0	(9,147,694)	(6,554,583)	0	(6,554,583)	(2,593,111)	0	(2,593,111)
99	Colstrip ARO Liability (230027)	(14,973,221)	0	(14,973,221)	(9,785,003)	0	(9,785,003)	(5,188,218)	0	(5,188,218)
99	Colstrip ARO ADFIT (190376)	3,144,377	0	3,144,377	2,054,851	0	2,054,851	1,089,526	0	1,089,526
99	Colstrip ARO ADFIT (283377)	(1,594,006)	0	(1,594,006)	(920,605)	0	(920,605)	(673,401)	0	(673,401)
99	Customer Deposits (235199)	(8,560)	0	(8,560)	(8,560)	0	(8,560)	0	0	0
C-WKC	Working Capital	130,630,709	0	130,630,709	91,957,531	0	91,957,531	38,673,178	0	38,673,178
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	157,627,908	36,685,815	194,313,723	118,198,486	25,204,255	143,402,741	39,429,422	11,481,560	50,910,982
	NET RATE BASE	1,924,755,708	1,413,814,923	3,338,570,631	1,329,606,807	913,143,596	2,242,750,403	595,148,901	500,671,327	1,095,820,228

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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)	3,599,712	3,599,712			3,599,712	3,599,712		2,321,094	2,321,094		1,278,618	1,278,618
	Steam (ED-ID)	4,611,031	4,611,031		4,611,031		4,611,031				4,611,031		4,611,031
	Steam (ED-WA)	11,799,269	11,799,269		11,799,269		11,799,269	11,799,269		11,799,269			
1	Hydro (ED-AN)	17,265,160	17,265,160			17,265,160	17,265,160		11,132,575	11,132,575		6,132,585	6,132,585
1	Other (ED-AN)	10,375,471	10,375,471			10,375,471	10,375,471		6,690,104	6,690,104		3,685,367	3,685,367
Total Electric Production		47,650,643	47,650,643		16,410,300	31,240,343	47,650,643	11,799,269	20,143,773	31,943,042	4,611,031	11,096,570	15,707,601
Electric Transmission													
1	ED-AN	23,101,579	23,101,579			23,101,579	23,101,579		14,895,898	14,895,898		8,205,681	8,205,681
	ED-ID	232,777	232,777		232,777		232,777				232,777		232,777
	ED-WA	524,650	524,650		524,650		524,650	524,650		524,650			524,650
Total Electric Transmission		23,859,006	23,859,006		757,427	23,101,579	23,859,006	524,650	14,895,898	15,420,548	232,777	8,205,681	8,438,458
Electric Distribution													
3	ED-AN	85,941	85,941			85,941	85,941		58,165	58,165		27,776	27,776
	ED-ID	19,131,973	19,131,973		19,131,973		19,131,973				19,131,973		19,131,973
	ED-WA	41,609,128	41,609,128		41,609,128		41,609,128	41,609,128		41,609,128			41,609,128
Total Electric Distribution		60,827,042	60,827,042		60,741,101	85,941	60,827,042	41,609,128	58,165	41,667,293	19,131,973	27,776	19,159,749
Gas Underground Storage													
	GD-AN	785,832		785,832									
	GD-OR	134,953				134,953							
Total Gas Underground Storage		920,785		785,832		134,953							
Gas Distribution													
	GD-AN	54,031		54,031									
	GD-ID	6,973,851		6,973,851									
	GD-WA	17,626,254		17,626,254									
	GD-OR	11,656,664				11,656,664							
Total Gas Distribution		36,310,800		24,654,136		11,656,664							
General Plant													
4	ED-AN	2,729,191	2,729,191			2,729,191	2,729,191		1,875,036	1,875,036		854,155	854,155
	ED-ID	612,286	612,286		612,286		612,286				612,286		612,286
	ED-WA	1,611,239	1,611,239		1,611,239		1,611,239	1,611,239		1,611,239			
7,4	CD-AA	20,975,863	14,991,869	4,132,245	1,851,749		14,991,869	14,991,869		10,299,864		4,692,005	4,692,005
9,4	CD-AN	952,753	746,215	206,538			746,215	746,215		512,672		233,543	233,543
9	CD-ID	434,057	339,962	94,095			339,962	339,962			339,962		339,962
9	CD-WA	1,460,935	1,144,234	316,701			1,144,234	1,144,234		1,144,234			1,144,234
8	GD-AA	332,267		228,679	103,588								
	GD-AN	17,342		17,342									
	GD-ID	55,146		55,146									
	GD-WA	1,133,522		1,133,522									
	GD-OR	199,992			199,992								
Total General Plant		30,514,593	22,174,996	6,184,268	2,155,329		3,707,721	18,467,275	22,174,996	2,755,473	12,687,572	15,443,045	952,248
Total Depreciation Expense		200,082,869	154,511,687	31,624,236	13,946,946		81,616,549	72,895,138	154,511,687	56,688,520	47,785,408	104,473,928	24,928,029

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	67.680%	32.320%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended 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	918,400	918,400			918,400	918,400		592,184	592,184		326,216	326,216		
1	Misc Intangible Plt (30300)	ED-AN	263,207	263,207			263,207	263,207		169,716	169,716		93,491	93,491		
Total Production/Transmission			1,181,607	1,181,607			1,181,607	1,181,607		761,900	761,900		419,707	419,707		
Distribution																
	Franchises (302000)	ED-WA	113,937	113,937			113,937	113,937	113,937		113,937					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866			5,866	5,866	5,866		5,866					
Total Distribution			119,803	119,803			119,803	119,803	119,803		119,803					
General Plant - 303000																
7,4		CD-AA	414,833	296,489	81,723		36,621	296,489	296,489		203,697	203,697		92,792	92,792	
9,1		CD-AN	9,729	7,620	2,109			7,620	7,620		4,913	4,913		2,707	2,707	
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	6,607				6,607									
Total General Plant - 303000			470,826	304,109	123,489	43,228		304,109	304,109		208,610	208,610		95,499	95,499	
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	51,445,213	36,768,923	10,134,707		4,541,583	36,768,923	36,768,923		25,261,353	25,261,353		11,507,570	11,507,570	
9,4		CD-AN	66,404	52,009	14,395			52,009	52,009		35,732	35,732		16,277	16,277	
9,4		CD-ID	0	0	0			0	0		0	0		0	0	
9,4		CD-WA	572,959	448,753	124,206			448,753	448,753	448,753		448,753		448,753	448,753	
4		ED-AN	8,141,720	8,141,720				8,141,720	8,141,720		5,593,606	5,593,606		2,548,114	2,548,114	
		ED-ID	0	0				0	0		0	0		0	0	
		ED-WA	1,440,823	1,440,823				1,440,823	1,440,823	1,440,823		1,440,823		1,440,823	1,440,823	
8		GD-AA	357,550		246,080		111,470									
		GD-AN	0		0											
		GD-OR	71,075				71,075									
Total Miscellaneous IT Intangible Plt - 3031XX			62,095,744	46,852,228	10,519,388	4,724,128		1,889,576	44,962,652	46,852,228	1,889,576	30,890,691	32,780,267	0	14,071,961	14,071,961
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0		0											
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0		0	0	0		0	0		0	0	
4		ED-AN	422,431	422,431				422,431	422,431		290,223	290,223		132,208	132,208	
		GD-OR	0				0									
Total General Plant - 390200, 396200			422,431	422,431	0	0		422,431	422,431		290,223	290,223		132,208	132,208	
Total Amortization Expense			64,290,411	48,880,178	10,642,877	4,767,356		2,009,379	46,870,799	48,880,178	2,009,379	32,151,424	34,160,803	0	14,719,375	14,719,375

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Rat	64.480%
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
ELECTRIC ACCUMULATED DEPRECIATION
 For Twelve Months Ended September 30, 2024
 Average of Monthly Averages Basis

Report ID:
E-ADEP-12A

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)	(80,330,847)	(80,330,847)			(80,330,847)	(80,330,847)		(51,797,330)	(51,797,330)		(28,533,517)	(28,533,517)	
	Steam (ED-ID)	(101,182,145)	(101,182,145)		(101,182,145)	(101,182,145)	(101,182,145)				(101,182,145)		(101,182,145)	
	Steam (ED-WA)	(200,077,665)	(200,077,665)		(200,077,665)	(200,077,665)	(200,077,665)	(200,077,665)		(200,077,665)				
1	Hydro (ED-AN)	(207,581,990)	(207,581,990)			(207,581,990)	(207,581,990)		(133,848,867)	(133,848,867)		(73,733,123)	(73,733,123)	
1	Other (ED-AN)	(182,496,308)	(182,496,308)			(182,496,308)	(182,496,308)		(117,673,619)	(117,673,619)		(64,822,689)	(64,822,689)	
Total Electric Production		(771,668,955)	(771,668,955)		(301,259,810)	(470,409,145)	(771,668,955)		(200,077,665)	(303,319,816)	(503,397,481)	(101,182,145)	(167,089,329)	(268,271,474)
Electric Transmission														
1	ED-AN	(261,996,715)	(261,996,715)			(261,996,715)	(261,996,715)		(168,935,482)	(168,935,482)		(93,061,233)	(93,061,233)	
	ED-ID	(10,921,553)	(10,921,553)		(10,921,553)	(10,921,553)	(10,921,553)				(10,921,553)		(10,921,553)	
	ED-WA	(17,369,246)	(17,369,246)		(17,369,246)	(17,369,246)	(17,369,246)	(17,369,246)		(17,369,246)				
Total Electric Transmissic		(290,287,514)	(290,287,514)		(28,290,799)	(261,996,715)	(290,287,514)		(17,369,246)	(168,935,482)	(186,304,728)	(10,921,553)	(93,061,233)	(103,982,786)
Electric Distribution														
3	ED-AN	(596,879)	(596,879)			(596,879)	(596,879)		(403,968)	(403,968)		(192,911)	(192,911)	
	ED-ID	(299,819,163)	(299,819,163)		(299,819,163)	(299,819,163)	(299,819,163)				(299,819,163)		(299,819,163)	
	ED-WA	(500,536,844)	(500,536,844)		(500,536,844)	(500,536,844)	(500,536,844)	(500,536,844)		(500,536,844)				
Total Electric Distribution		(800,952,886)	(800,952,886)		(800,356,007)	(596,879)	(800,952,886)		(500,536,844)	(403,968)	(500,940,812)	(299,819,163)	(192,911)	(300,012,074)
Gas Underground Storage														
	GD-AN	(20,175,212)		(20,175,212)										
	GD-OR	(1,807,492)		(1,807,492)		(1,807,492)								
Total Gas Underground S		(21,982,704)		(20,175,212)		(1,807,492)								
Gas Distribution														
	GD-AN	(2,094,017)		(2,094,017)										
	GD-ID	(109,504,673)		(109,504,673)										
	GD-WA	(205,985,386)		(205,985,386)										
	GD-OR	(151,965,163)		(151,965,163)										
Total Gas Distribution		(469,549,239)		(317,584,076)		(151,965,163)								
General Plant														
4	ED-AN	(37,004,161)	(37,004,161)			(37,004,161)	(37,004,161)		(25,422,969)	(25,422,969)		(11,581,192)	(11,581,192)	
	ED-ID	(13,956,661)	(13,956,661)		(13,956,661)	(13,956,661)	(13,956,661)				(13,956,661)		(13,956,661)	
	ED-WA	(27,555,748)	(27,555,748)		(27,555,748)	(27,555,748)	(27,555,748)	(27,555,748)						
7,4	CD-AA	(105,047,318)	(75,079,419)	(20,694,322)	(9,273,577)	(75,079,419)	(75,079,419)		(51,581,813)	(51,581,813)		(23,497,606)	(23,497,606)	
9,4	CD-AN	(9,066,108)	(7,100,757)	(1,965,351)		(7,100,757)	(7,100,757)		(4,878,433)	(4,878,433)		(2,222,324)	(2,222,324)	
9	CD-ID	(4,925,477)	(3,857,732)	(1,067,745)		(3,857,732)	(3,857,732)				(3,857,732)		(3,857,732)	
9	CD-WA	(9,214,957)	(7,217,339)	(1,997,618)		(7,217,339)	(7,217,339)	(7,217,339)						
8	GD-AA	(2,861,268)		(1,969,239)	(892,029)									
	GD-AN	(4,073,258)		(4,073,258)										
	GD-ID	(2,488,969)		(2,488,969)										
	GD-WA	(13,932,236)		(13,932,236)										
	GD-OR	(6,023,562)		(6,023,562)										
Total General Plant		(236,149,723)	(171,771,817)	(48,188,738)	(16,189,168)	(52,587,480)	(119,184,337)	(171,771,817)	(34,773,087)	(81,883,215)	(116,656,302)	(17,814,393)	(37,301,122)	(55,115,515)
Total Accumulated Depr		(2,590,591,021)	(2,034,681,172)	(385,948,026)	(169,961,823)	(1,182,494,096)	(852,187,076)	(2,034,681,172)	(752,756,842)	(554,542,481)	(1,307,299,323)	(429,737,254)	(297,644,595)	(727,381,849)

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	67.680%	32.320%
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-12A
ELECTRIC ACCUMULATED AMORTIZATION	
For Twelve Months 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	(16,799,755)	(16,799,755)			(16,799,755)	(16,799,755)		(10,832,482)	(10,832,482)		(5,967,273)	(5,967,273)	
1	Misc Intangible Plt (3030 ED-AN	(3,147,771)	(3,147,771)			(3,147,771)	(3,147,771)		(2,029,683)	(2,029,683)		(1,118,088)	(1,118,088)	
Total Production/Transmission		(19,947,526)	(19,947,526)			(19,947,526)	(19,947,526)		(12,862,165)	(12,862,165)		(7,085,361)	(7,085,361)	
Distribution														
	Franchises (302000) ED-WA	(531,914)	(531,914)			(531,914)	(531,914)	(531,914)		(531,914)				
	Misc Intangible Plt (3030 ED-WA	(73,470)	(73,470)			(73,470)	(73,470)	(73,470)		(73,470)				
Total Distribution		(605,384)	(605,384)			(605,384)	(605,384)	(605,384)		(605,384)				
General Plant - 303000														
7,4	CD-AA	(5,554,329)	(3,969,790)	(1,094,203)	(490,336)	(3,969,790)	(3,969,790)		(2,727,365)	(2,727,365)		(1,242,425)	(1,242,425)	
9,1	CD-AN	(157,574)	(123,415)	(34,159)		(123,415)	(123,415)		(79,578)	(79,578)		(43,837)	(43,837)	
	GD-ID	(178,542)		(178,542)										
	GD-WA	(346,679)		(346,679)										
	GD-OR	(137,259)			(137,259)									
Total General Plant - 303000		(6,374,383)	(4,093,205)	(1,653,583)	(627,595)		(4,093,205)	(4,093,205)		(2,806,943)	(2,806,943)		(1,286,262)	(1,286,262)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(174,570,430)	(124,768,977)	(34,390,375)	(15,411,078)	(124,768,977)	(124,768,977)		(85,720,031)	(85,720,031)		(39,048,946)	(39,048,946)	
9,4	CD-AN	(310,452)	(243,152)	(67,300)		(243,152)	(243,152)		(167,053)	(167,053)		(76,099)	(76,099)	
9	CD-ID	0	0	0		0	0		0	0	0	0	0	
9	CD-WA	(4,506,928)	(3,529,916)	(977,012)		(3,529,916)	(3,529,916)	(3,529,916)		(3,529,916)		0	0	
4	ED-AN	(17,414,311)	(17,414,311)			(17,414,311)	(17,414,311)		(11,964,154)	(11,964,154)		(5,450,157)	(5,450,157)	
	ED-ID	0	0			0	0		0	0	0	0	0	
	ED-WA	(3,565,699)	(3,565,699)			(3,619,750)	(3,619,750)	(3,619,750)		(3,619,750)				
8	GD-AA	(302,586)		(208,252)	(94,334)									
	GD-AN	0		0										
	GD-OR	(101,076)			(101,076)									
Total Misc IT Intangible Plant - 3031XX		(200,771,482)	(149,522,055)	(35,642,939)	(15,606,488)	(7,149,666)	(142,426,440)	(149,576,106)	(7,149,666)	(97,851,238)	(105,000,904)	0	(44,575,202)	(44,575,202)
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	(1,686,398)	(1,686,398)			(1,686,398)	(1,686,398)		(1,158,606)	(1,158,606)		(527,792)	(527,792)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(1,686,398)	(1,686,398)	0	0	0	(1,686,398)	(1,686,398)	0	(1,158,606)	(1,158,606)	0	(527,792)	(527,792)
Total Accumulated Amortization		(229,385,173)	(175,854,568)	(37,296,522)	(16,234,083)	(7,755,050)	(168,153,569)	(175,908,619)	(7,755,050)	(114,678,952)	(122,434,002)	0	(53,474,617)	(53,474,617)

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%	35.520%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	68.703%	31.297%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,112,976	122,220	362,279	628,477	1,112,976	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	12,276,106	0	0	8,773,978	8,773,978	0	0	2,418,393	2,418,393	0	1,083,735	1,083,735
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	19,632,906	811,230	704,722	10,193,781	11,709,733	3,261,722	94,782	2,637,417	5,993,921	845,517	1,083,735	1,929,252
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,066,416	8,516,576	3,346,406	9,203,434	21,066,416	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99	GD-OR / AS	4,647,348	0	0	0	0	0	0	0	0	4,647,348	0	4,647,348
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,420,421	0	0	94,643,523	94,643,523	0	0	26,086,823	26,086,823	0	11,690,075	11,690,075
9	CD-WA / ID / AN	32,330,923	9,666,750	6,437,146	9,218,329	25,322,225	2,675,568	1,781,676	2,551,454	7,008,698	0	0	0
	TOTAL ACCOUNT	215,515,708	18,183,326	9,783,552	113,065,286	141,032,164	27,726,168	1,781,676	28,638,277	58,146,121	4,647,348	11,690,075	16,337,423
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,049,262	1,696,456	7,798	2,345,008	4,049,262	0	0	0	0	0	0	0
99	GD-WA / ID / AN	207,896	0	0	0	0	207,896	0	0	207,896	0	0	0
99	GD-OR / AS	6,559	0	0	0	0	0	0	0	0	6,559	0	6,559
8	GD-AA	118,501	0	0	0	0	0	0	81,557	81,557	0	36,944	36,944
7	CD-AA	64,824,996	0	0	46,331,721	46,331,721	0	0	12,770,524	12,770,524	0	5,722,751	5,722,751
9	CD-WA / ID / AN	1,027,626	658,844	7,739	138,274	804,857	182,355	2,142	38,272	222,769	0	0	0
	TOTAL ACCOUNT	70,234,840	2,355,300	15,537	48,815,003	51,185,840	390,251	2,142	12,890,353	13,282,746	6,559	5,759,695	5,766,254
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	62,682,653	25,576,639	12,435,560	24,670,454	62,682,653	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,435,974	0	0	0	0	10,257,284	3,355,246	2,823,444	16,435,974	0	0	0
99	GD-OR / AS	4,806,554	0	0	0	0	0	0	0	0	4,806,554	0	4,806,554
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,599,761	0	0	5,431,701	5,431,701	0	0	1,497,153	1,497,153	0	670,907	670,907
9	CD-WA / ID / AN	7,061,043	1,528,237	757,998	3,244,115	5,530,350	422,986	209,799	897,908	1,530,693	0	0	0
	TOTAL ACCOUNT	98,683,172	27,104,876	13,193,558	33,346,270	73,644,704	10,680,270	3,565,045	5,285,393	19,530,708	4,806,554	701,206	5,507,760

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended September 30, 2024 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	19,747	0	0	0	0	0	0	0	0	19,747	0	19,747
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	1,106
9	CD-WA / ID / AN	6,098,657	640,679	187,197	3,948,714	4,776,590	177,328	51,812	1,092,927	1,322,067	0	0	0
	TOTAL ACCOUNT	6,826,063	699,545	187,197	4,371,581	5,258,323	399,681	51,812	1,095,394	1,546,887	19,747	1,106	20,853
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,423,116	1,885,151	616,461	6,921,504	9,423,116	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,923,519	0	0	0	0	2,972,771	586,237	364,511	3,923,519	0	0	0
99	GD-OR / AS	1,405,516	0	0	0	0	0	0	0	0	1,405,516	0	1,405,516
8	GD-AA	5,866,355	0	0	0	0	0	0	4,037,460	4,037,460	0	1,828,895	1,828,895
7	CD-AA	15,953,066	0	0	11,401,975	11,401,975	0	0	3,142,754	3,142,754	0	1,408,337	1,408,337
9	CD-WA / ID / AN	2,016,486	27,195	755,306	796,851	1,579,352	7,527	209,054	220,553	437,134	0	0	0
	TOTAL ACCOUNT	38,588,058	1,912,346	1,371,767	19,120,330	22,404,443	2,980,298	795,291	7,765,278	11,540,867	1,405,516	3,237,232	4,642,748
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	3,275,383	398,797	6,172	2,870,414	3,275,383	0	0	0	0	0	0	0
99	GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	0
99	GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8	GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	72,491
7	CD-AA	1,275,315	0	0	911,493	911,493	0	0	251,237	251,237	0	112,585	112,585
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,007,054	398,797	6,172	3,781,907	4,186,876	110,331	0	506,185	616,516	18,586	185,076	203,662
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,922,741	12,402,885	7,583,364	4,936,492	24,922,741	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,640,279	0	0	0	0	2,961,962	857,728	820,589	4,640,279	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	46,654
9	CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	0
	TOTAL ACCOUNT	31,502,174	12,656,714	7,904,763	5,809,516	26,370,993	3,032,217	946,685	1,061,791	5,040,693	43,834	46,654	90,488

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	41,894,503	12,350,220	6,604,047	22,940,236	41,894,503	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,011,356	0	0	0	0	717,508	287,726	6,122	1,011,356	0	0	0
99	GD-OR / AS	727,837	0	0	0	0	0	0	0	0	727,837	0	727,837
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	118,672,765	0	0	84,817,798	84,817,798	0	0	23,378,535	23,378,535	0	10,476,432	10,476,432
9	CD-WA/ ID / AN	17,685,632	10,622,625	711,562	2,517,553	13,851,740	2,940,135	196,947	696,810	3,833,892	0	0	0
	TOTAL ACCOUNT	180,235,391	22,972,845	7,315,609	110,275,587	140,564,041	3,657,643	484,673	24,248,914	28,391,230	727,837	10,552,283	11,280,120
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	258,349	0	6,846	251,503	258,349	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092
8	GD-AA	889	0	0	0	0	0	0	612	612	0	277	277
7	CD-AA	836,569	0	0	597,913	597,913	0	0	164,804	164,804	0	73,852	73,852
9	CD-WA/ ID / AN	19,328	0	8,307	6,831	15,138	0	2,299	1,891	4,190	0	0	0
	TOTAL ACCOUNT	1,124,227	0	15,153	856,247	871,400	0	2,299	167,307	169,606	9,092	74,129	83,221
	TOTAL GENERAL PLANT	667,466,380	87,094,979	40,498,030	349,752,295	477,345,304	52,238,581	7,724,405	84,296,309	144,259,295	12,530,590	33,331,191	45,861,781

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%

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		
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0		
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0		
8		GD-AA	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	549,322		
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0		
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,156,233	5,337,482	0	23,818,751	29,156,233	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	354,611	0		
8		GD-AA	382,282	0	0	0	0	0	0	263,102	263,102	119,180		
7		CD-AA	111,526,959	0	0	79,710,548	79,710,548	0	0	21,970,811	21,970,811	9,845,600		
9		CD-WA / ID / AN	1,256,298	679,909	0	304,049	983,958	188,185	0	84,155	272,340	0		
		TOTAL ACCOUNT	142,676,383	6,017,391	0	103,833,348	109,850,739	188,185	0	22,318,068	22,506,253	354,611	9,964,780	10,319,391
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,471,543	0	0	6,471,543	6,471,543	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	1,123,313	0	0	0	0	0	0	773,109	773,109	350,204		
7		CD-AA	38,092,025	0	0	27,225,132	27,225,132	0	0	7,504,129	7,504,129	3,362,764		
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	45,686,881	0	0	33,696,675	33,696,675	0	0	8,277,238	8,277,238	0	3,712,968	3,712,968
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,694,421	0	0	7,694,421	7,694,421	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	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	7,694,421	0	0	7,694,421	7,694,421	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		
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	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	8,665,605		
9		CD-WA / ID / AN	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-12A
For Twelve Months Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
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	1,776,114	1,776,114	0	0	1,776,114	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	65,903	0	0	47,102	47,102	0	0	12,983	12,983	5,818	5,818	
9		CD-WA / ID / AN	4,509,083	3,531,604	0	0	3,531,604	977,479	0	0	977,479	0	0	
		TOTAL ACCOUNT	6,351,100	5,307,718	0	47,102	5,354,820	977,479	0	12,983	990,462	5,818	5,818	
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	656,764	127,340	0	529,424	656,764	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	24,482,813	0	0	17,498,356	17,498,356	0	0	4,823,114	4,823,114	2,161,343	2,161,343	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	25,139,577	127,340	0	18,027,780	18,155,120	0	0	4,823,114	4,823,114	2,161,343	2,161,343	
		TOTAL	375,689,149	11,772,165	0	270,751,751	282,523,916	2,188,258	771,517	61,787,912	64,747,687	780,562	27,636,984	28,417,546

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(63,150,020)	(45,134,582)	(12,440,554)	(5,574,884)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
		Total	<u>(63,799,567)</u>	<u>(45,784,129)</u>	<u>(12,440,554)</u>	<u>(5,574,884)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended September 30, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,014,333	7,014,333	0	0	0	0	7,014,333
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	175	175	0	0	0	0	175
7/4	154550 Supply Chain Average Cost Variance	0	0	(235)	(235)	0	0	0	0	(235)
7/4	154560 Supply Chain Invoice Price Variance	0	0	17	17	0	0	0	0	17
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	109,518,481	46,586,483	0	156,104,964	91,957,531	38,673,178	17,560,950	7,913,305	0
TOTAL		109,518,481	46,586,483	7,014,290	163,119,254	91,957,531	38,673,178	17,560,950	7,913,305	7,014,290

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						