

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	230,635,631	156,318,578	74,317,053
	Adjustments			
	Adjusted Net Operating Income (Loss)	230,635,631	156,318,578	74,317,053
E-APL	Electric Net Rate Base	3,376,494,462	2,275,970,422	1,100,524,040
	RATE OF RETURN	6.831%	6.868%	6.753%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2024 Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2024 thru 12-31-2024	100.000%	65.150%	34.850%
2	Input	Number of Customers - AMA Percent	01-01-2024 thru 12-31-2024	418,384	271,850	146,534
				100.000%	64.976%	35.024%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2024 thru 12-31-2024	41,690,303	27,118,704	14,571,599
				100.000%	65.048%	34.952%
4	Input	Jurisdictional 4-Factor Ratio	01-01-2024 thru 12-31-2024			
		Direct O & M Accts 500 - 598		42,116,490	26,470,391	15,646,099
		Direct O & M Accts 901 - 935		22,207,048	15,975,977	6,231,071
		Total		64,323,538	42,446,368	21,877,170
		Percentage		100.000%	65.989%	34.011%
		Direct Labor Accts 500 - 598		12,559,550	9,079,208	3,480,342
		Direct Labor Accts 901 - 935		7,204,370	5,223,870	1,980,500
		Total		19,763,920	14,303,078	5,460,842
		Percentage		100.000%	72.370%	27.630%
		Number of Customers		422,167	274,115	148,052
Percentage	100.000%	64.930%	35.070%			
Net Direct Plant	1,775,405,366	1,223,796,148	551,609,218			
Percentage	100.000%	68.931%	31.069%			
4	Total Percentages Percent		400.000%	272.219%	127.781%	
			100.000%	68.055%	31.945%	

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

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

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RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES			
ELECTRIC ALLOCATION PERCENTAGES							
For Twelve Months Ended December 31, 2024 Average of Monthly Averages Basis							
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
9	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		103,371,957		93,362,819	10,009,138	0	
		Direct O & M Accts 500 - 894		20,151,245	17,671,165	2,480,080	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		123,523,202	111,033,984	12,489,218	0
		Total		100.000%	89.889%	10.111%	0.000%
		Percentage					
		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%
		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2023 thru 12-31-2024	1,672,018,322	1,148,576,284	523,442,038	
		Percent		100.000%	68.694%	31.306%	
11		Book Depreciation	01-01-2024 thru 12-31-2024	156,168,441	106,384,068	49,784,373	
		Percent		100.000%	68.121%	31.879%	

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2024 Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2023 thru 12-31-2024	3,774,900,660	2,529,224,720	1,245,675,940
				100.000%	67.001%	32.999%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2023 thru 12-31-2024	309,074,320	211,275,743	97,798,577
				100.000%	68.358%	31.642%
14		Net Allocated Schedule M's - AMA Percent	01-01-2024 thru 12-31-2024	-108,301,571	-72,914,215	-35,387,356
				100.000%	67.325%	32.675%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	475,582,022	0	475,582,022	316,650,108	0	316,650,108	158,931,914	0	158,931,914
99	442200	Commercial - Firm & Int.	371,214,100	0	371,214,100	269,112,054	0	269,112,054	102,102,046	0	102,102,046
1	442300	Industrial	142,375,052	0	142,375,052	80,284,952	0	80,284,952	62,090,100	0	62,090,100
99	444000	Public Street & Highway Lighting	8,819,256	0	8,819,256	5,637,032	0	5,637,032	3,182,224	0	3,182,224
99	448000	Interdepartmental Revenue	1,993,993	0	1,993,993	1,724,921	0	1,724,921	269,072	0	269,072
99	499XXX	Unbilled Revenue	(812,254)	0	(812,254)	517,565	0	517,565	(1,329,819)	0	(1,329,819)
		TOTAL SALES TO ULTIMATE CUSTOMERS	999,172,169	0	999,172,169	673,926,632	0	673,926,632	325,245,537	0	325,245,537
1	447XXX	Sales for Resale	0	231,161,008	231,161,008	0	150,601,397	150,601,397	0	80,559,611	80,559,611
		TOTAL SALES OF ELECTRICITY	999,172,169	231,161,008	1,230,333,177	673,926,632	150,601,397	824,528,029	325,245,537	80,559,611	405,805,148
		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	164,999	0	164,999	46,485	0	46,485	118,514	0	118,514
1	453000	Sales of Water & Water Power	0	586,004	586,004	0	381,782	381,782	0	204,222	204,222
1	454000	Rent from Electric Property	5,979,875	233,429	6,213,304	3,406,116	152,079	3,558,195	2,573,759	81,350	2,655,109
1	454100	Rent from Trnsmission Joint Use	48,208	0	48,208	17,640	0	17,640	30,568	0	30,568
1	456XXX	Other Electric Revenues	25,676,541	63,803,469	89,480,010	17,203,250	41,567,960	58,771,210	8,473,291	22,235,509	30,708,800
		TOTAL OTHER OPERATING REVENUE	31,869,623	64,622,902	96,492,525	20,673,491	42,101,821	62,775,312	11,196,132	22,521,081	33,717,213
		TOTAL ELECTRIC REVENUE	1,031,041,792	295,783,910	1,326,825,702	694,600,123	192,703,218	887,303,341	336,441,669	103,080,692	439,522,361

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	211,674	211,674	0	137,906	137,906	0	73,768	73,768
1	501XXX	Fuel	0	41,962,181	41,962,181	0	27,338,361	27,338,361	0	14,623,820	14,623,820
1	502000	Steam Expense	0	3,939,808	3,939,808	0	2,566,785	2,566,785	0	1,373,023	1,373,023
1	503000	Steam Power Gen - Steam Purchases	0	27,702	27,702	0	18,048	18,048	0	9,654	9,654
1	505000	Electric Expense	0	785,795	785,795	0	511,945	511,945	0	273,850	273,850
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,252,999	6,252,999	0	4,073,829	4,073,829	0	2,179,170	2,179,170
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	2,035,905	0	2,035,905	1,022,966	0	1,022,966	1,012,939	0	1,012,939
		MAINTENANCE									
1	510000	Supervision & Engineering	0	515,870	515,870	0	336,089	336,089	0	179,781	179,781
1	511000	Structures	0	1,022,336	1,022,336	0	666,052	666,052	0	356,284	356,284
1	512000	Boiler Plant	0	9,714,776	9,714,776	0	6,329,177	6,329,177	0	3,385,599	3,385,599
1	513000	Electric Plant	0	2,973,168	2,973,168	0	1,937,019	1,937,019	0	1,036,149	1,036,149
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,959,793	1,959,793	0	1,276,805	1,276,805	0	682,988	682,988
		TOTAL STEAM POWER GENERATION EXP	2,035,905	69,366,102	71,402,007	1,022,966	45,192,016	46,214,982	1,012,939	24,174,086	25,187,025
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,763,467	2,763,467	0	1,800,399	1,800,399	0	963,068	963,068
1	536000	Water for Power	0	1,174,129	1,174,129	0	764,945	764,945	0	409,184	409,184
1	537000	Hydraulic Expense	6,849,831	3,343,572	10,193,403	4,416,764	2,178,337	6,595,101	2,433,067	1,165,235	3,598,302
1	538000	Electric Expense	0	6,783,802	6,783,802	0	4,419,647	4,419,647	0	2,364,155	2,364,155
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,345,977	1,345,977	0	876,904	876,904	0	469,073	469,073
1	540000	Rent	0	1,661,328	1,661,328	0	1,082,355	1,082,355	0	578,973	578,973
1	540100	MT Trust Funds Land Settlement Rents	6,095,001	0	6,095,001	3,984,302	0	3,984,302	2,110,699	0	2,110,699
		MAINTENANCE									
1	541000	Supervision & Engineering	0	445,154	445,154	0	290,018	290,018	0	155,136	155,136
1	542000	Structures	0	318,781	318,781	0	207,686	207,686	0	111,095	111,095
1	543000	Reservoirs, Dams, & Waterways	0	252,728	252,728	0	164,652	164,652	0	88,076	88,076
1	544000	Electric Plant	0	2,858,447	2,858,447	0	1,862,278	1,862,278	0	996,169	996,169
1	545000	Miscellaneous Hydraulic Plant	0	650,043	650,043	0	423,503	423,503	0	226,540	226,540
		TOTAL HYDRO POWER GENERATION EXP	12,944,832	21,597,428	34,542,260	8,401,066	14,070,724	22,471,790	4,543,766	7,526,704	12,070,470
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	529,903	529,903	0	345,232	345,232	0	184,671	184,671
1	547XXX	Fuel	0	111,227,168	111,227,168	0	72,464,500	72,464,500	0	38,762,668	38,762,668
1	548000	Generation Expense	0	5,165,896	5,165,896	0	3,365,581	3,365,581	0	1,800,315	1,800,315
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,421,817	1,421,817	0	926,314	926,314	0	495,503	495,503
1	550000	Rent	0	76,437	76,437	0	49,799	49,799	0	26,638	26,638
		MAINTENANCE									
1	551000	Supervision & Engineering	0	756,654	756,654	0	492,960	492,960	0	263,694	263,694
1	552000	Structures	0	131,042	131,042	0	85,374	85,374	0	45,668	45,668
1	553000	Generating & Electric Equipment	0	2,807,857	2,807,857	0	1,829,319	1,829,319	0	978,538	978,538
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	889,235	889,235	0	579,337	579,337	0	309,898	309,898
		TOTAL OTHER POWER GENERATION EXP	0	123,006,009	123,006,009	0	80,138,416	80,138,416	0	42,867,593	42,867,593

RESULTS OF OPERATIONS			AVISTA UTILITIES														
ELECTRIC OPERATING STATEMENT			Report ID: E-OPS-12A														
For Twelve Months Ended December 31, 2024																	
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****								
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total						
OTHER POWER SUPPLY EXPENSE:																	
E-555	555XXX	Purchased Power	14,833,498	235,017,693	249,851,191	0	153,114,027	153,114,027	14,833,498	81,903,666	96,737,164						
1	556000	System Control & Load Dispatching	0	961,071	961,071	0	626,138	626,138	0	334,933	334,933						
E-557	557XXX	Other Expense	27,201,677	30,556,330	57,758,007	5,222,833	19,907,450	25,130,283	21,978,844	10,648,880	32,627,724						
TOTAL OTHER POWER SUPPLY EXPENSE			42,035,175	266,535,094	308,570,269	5,222,833	173,647,615	178,870,448	36,812,342	92,887,479	129,699,821						
TOTAL PRODUCTION OPERATING EXP			57,015,912	480,504,633	537,520,545	14,646,865	313,048,771	327,695,636	42,369,047	167,455,862	209,824,909						
TRANSMISSION OPERATING EXPENSE:																	
OPERATION																	
1	560000	Supervision & Engineering	0	2,363,205	2,363,205	0	1,539,628	1,539,628	0	823,577	823,577						
1	561000	Load Dispatching	0	2,935,669	2,935,669	0	1,912,588	1,912,588	0	1,023,081	1,023,081						
1	562000	Station Expense	0	360,821	360,821	0	235,075	235,075	0	125,746	125,746						
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0						
1	563000	Overhead Line Expense	0	550,123	550,123	0	358,405	358,405	0	191,718	191,718						
1	565XXX	Transmission of Electricity by Others	0	22,557,220	22,557,220	0	14,696,029	14,696,029	0	7,861,191	7,861,191						
1	566000	Miscellaneous Transmission Expense	0	4,279,905	4,279,905	0	2,788,358	2,788,358	0	1,491,547	1,491,547						
1	567000	Rent	0	88,928	88,928	0	57,937	57,937	0	30,991	30,991						
MAINTENANCE																	
1	568000	Supervision & Engineering	18,450	385,116	403,566	18,450	250,903	269,353	0	134,213	134,213						
1	569000	Structures	8,268	446,970	455,238	8,268	291,201	299,469	0	155,769	155,769						
1	570000	Station Equipment	0	595,153	595,153	0	387,742	387,742	0	207,411	207,411						
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0						
1	571000	Overhead Lines	7,377	1,917,138	1,924,515	3,433	1,249,015	1,252,448	3,944	668,123	672,067						
1	572000	Underground Lines	7,133	0	7,133	0	0	0	7,133	0	7,133						
1	573000	Service Miscellaneous	(322)	122,671	122,349	(322)	79,920	79,598	0	42,751	42,751						
TOTAL TRANSMISSION OPERATING EXP			40,906	36,602,919	36,643,825	29,829	23,846,801	23,876,630	11,077	12,756,118	12,767,195						

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For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis											
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	16,817,134	31,049,060	47,866,194	12,114,140	20,228,462	32,342,602	4,702,994	10,820,598	15,523,592
E-DEPX		Depreciation Expense-Transmission	759,247	24,027,734	24,786,981	526,393	15,654,069	16,180,462	232,854	8,373,665	8,606,519
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,607	1,181,607	0	769,817	769,817	0	411,790	411,790
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	130,300	130,300	0	69,700	69,700
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	32,720	32,720	0	21,317	21,317	0	11,403	11,403
1	407334	Amortization of EIM Deferral	349,560	0	349,560	0	0	0	349,560	0	349,560
1	407356	Amortization of CEIP Deferral	257,788	0	257,788	257,788	0	257,788	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,086,276	0	1,086,276	0	0	0	1,086,276	0	1,086,276
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	575,982	575,982	0	308,104	308,104
99	407395	Optional Renewable Power Revenue Offset	374,316	0	374,316	276,663	0	276,663	97,653	0	97,653
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	(3,239,621)	0	(3,239,621)	(1,474,013)	0	(1,474,013)	(1,765,608)	0	(1,765,608)
99	407434	EIM Deferred O&M	(293,465)	0	(293,465)	0	0	0	(293,465)	0	(293,465)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(14,888,351)	0	(14,888,351)	(9,936,920)	0	(9,936,920)	(4,951,431)	0	(4,951,431)
99	407451	Deferral CEIP	(1,348,805)	0	(1,348,805)	(1,348,805)	0	(1,348,805)	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(3,183,016)	0	(3,183,016)	0	0	0	(3,183,016)	0	(3,183,016)
99	407494	Amortization of Schedule 98 REC Rev	32,346	0	32,346	32,346	0	32,346	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,482)	(5,482)	0	(2,933)	(2,933)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	16,760,565	16,760,565	0	10,919,508	10,919,508	0	5,841,057	5,841,057
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,360,305)	74,127,357	69,767,052	(515,057)	48,293,973	47,778,916	(3,845,248)	25,833,384	21,988,136
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	52,696,513	591,234,909	643,931,422	14,161,637	385,189,545	399,351,182	38,534,876	206,045,364	244,580,240

RESULTS OF OPERATIONS			AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			Report ID: E-OPS-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	876,175	2,892,009	3,768,184	659,416	1,881,194	2,540,610	216,759	1,010,815	1,227,574
3	582000	Station Expense	889,856	110,738	1,000,594	628,282	72,033	700,315	261,574	38,705	300,279
3	583000	Overhead Line Expense	1,888,923	890,462	2,779,385	1,252,401	579,228	1,831,629	636,522	311,234	947,756
3	584000	Underground Line Expense	2,574,032	9,773	2,583,805	1,538,074	6,357	1,544,431	1,035,958	3,416	1,039,374
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	16,533	0	16,533	16,533	0	16,533	0	0	0
3	586000	Meter Expense	2,143,010	36,496	2,179,506	1,682,598	23,740	1,706,338	460,412	12,756	473,168
3	587000	Customer Installations Expense	722,892	93,357	816,249	463,424	60,727	524,151	259,468	32,630	292,098
3	588000	Miscellaneous Distribution Expense	5,342,832	3,985,838	9,328,670	3,954,817	2,592,708	6,547,525	1,388,015	1,393,130	2,781,145
3	589000	Rent	1,603	250,833	252,436	110	163,162	163,272	1,493	87,671	89,164
		MAINTENANCE:									
3	590000	Supervision & Engineering	290,694	1,153,636	1,444,330	234,930	750,417	985,347	55,764	403,219	458,983
3	591000	Structures	327,049	4,833	331,882	225,189	3,144	228,333	101,860	1,689	103,549
3	592000	Station Equipment	637,116	67,064	704,180	396,267	43,624	439,891	240,849	23,440	264,289
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	24,355,172	(71)	24,355,101	14,853,748	(46)	14,853,702	9,501,424	(25)	9,501,399
3	594000	Underground Lines	813,168	0	813,168	560,780	0	560,780	252,388	0	252,388
3	595000	Line Transformers	335,588	0	335,588	250,782	0	250,782	84,806	0	84,806
3	596000	Street Light & Signal System Maintenance Exp	52,733	0	52,733	44,835	0	44,835	7,898	0	7,898
3	597000	Meters	47,211	0	47,211	44,251	0	44,251	2,960	0	2,960
3	598000	Miscellaneous Distribution Expense	375,721	578,946	954,667	312,271	376,593	688,864	63,450	202,353	265,803
		TOTAL DISTRIBUTION OPERATING EXP	41,690,308	10,073,914	51,764,222	27,118,708	6,552,881	33,671,589	14,571,600	3,521,033	18,092,633
E-DEPX		Depreciation Expense-Distribution	60,827,768	85,092	60,912,860	42,187,238	55,351	42,242,589	18,640,530	29,741	18,670,271
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	121,675	0	121,675	121,675	0	121,675	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	60,507,285	0	60,507,285	55,528,051	0	55,528,051	4,979,234	0	4,979,234
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	121,456,728	85,092	121,541,820	97,836,964	55,351	97,892,315	23,619,764	29,741	23,649,505
		TOTAL DISTRIBUTION EXPENSES	163,147,036	10,159,006	173,306,042	124,955,672	6,608,232	131,563,904	38,191,364	3,550,774	41,742,138

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	143,348	143,348	0	93,142	93,142	0	50,206	50,206
2	902000	Meter Reading Expenses	475,335	151,341	626,676	323,895	98,335	422,230	151,440	53,006	204,446
2	903XXX	Customer Records & Collection Expenses	1,192,674	7,855,522	9,048,196	614,584	5,104,204	5,718,788	578,090	2,751,318	3,329,408
2	904000	Uncollectible Accounts	5,661,951	106,207	5,768,158	4,401,093	69,009	4,470,102	1,260,858	37,198	1,298,056
2	905000	Misc Customer Accounts	0	185,603	185,603	0	120,597	120,597	0	65,006	65,006
		TOTAL CUSTOMER ACCOUNTS EXPENSES	7,329,960	8,442,021	15,771,981	5,339,572	5,485,287	10,824,859	1,990,388	2,956,734	4,947,122
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	44,120,665	169,233	44,289,898	39,968,190	109,961	40,078,151	4,152,475	59,272	4,211,747
2	909000	Advertising	260,791	649,394	910,185	223,421	421,950	645,371	37,370	227,444	264,814
2	910000	Misc Customer Service & Info Exp	0	62,712	62,712	0	40,748	40,748	0	21,964	21,964
		TOTAL CUSTOMER SERVICE & INFO EXP	44,381,456	881,339	45,262,795	40,191,611	572,659	40,764,270	4,189,845	308,680	4,498,525
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	2,004,208	30,523,901	32,528,109	1,105,391	20,773,041	21,878,432	898,817	9,750,860	10,649,677
4	921000	Office Supplies & Expenses	662	3,923,844	3,924,506	645	2,670,372	2,671,017	17	1,253,472	1,253,489
4	922000	Admin Exp Transferred--Credit	0	(114,045)	(114,045)	0	(77,613)	(77,613)	0	(36,432)	(36,432)
4	923000	Outside Services Employed	2,190,385	14,215,990	16,406,375	2,044,657	9,674,692	11,719,349	145,728	4,541,298	4,687,026
4	924000	Property Insurance Premium	0	3,128,984	3,128,984	0	2,129,430	2,129,430	0	999,554	999,554
4	925XXX	Injuries and Damages	11,879,953	9,793,992	21,673,945	7,959,894	6,665,301	14,625,195	3,920,059	3,128,691	7,048,750
4	926XXX	Employee Pensions and Benefits	3,787,418	27,703,747	31,491,165	2,768,276	18,853,785	21,622,061	1,019,142	8,849,962	9,869,104
4	927000	Franchise Requirements	1,231	0	1,231	0	0	0	1,231	0	1,231
1	928000	Regulatory Commission Expenses	3,968,034	4,769,384	8,737,418	3,137,803	3,107,254	6,245,057	830,231	1,662,130	2,492,361
4	930000	Miscellaneous General Expenses	231,892	5,474,528	5,706,420	201,049	3,725,690	3,926,739	30,843	1,748,838	1,779,681
4	931000	Rents	3,120	1,017,900	1,021,020	285	692,732	693,017	2,835	325,168	328,003
4	935000	Maintenance of General Plant	1,185,789	12,862,738	14,048,527	650,932	8,753,736	9,404,668	534,857	4,109,002	4,643,859
		TOTAL ADMIN & GEN OPERATING EXP	25,252,692	113,300,963	138,553,655	17,868,932	76,968,420	94,837,352	7,383,760	36,332,543	43,716,303

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC OPERATING STATEMENT			E-OPS-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,788,545	18,813,862	22,602,407	2,814,642	12,803,773	15,618,415	973,903	6,010,089	6,983,992
E-AMTX		Amortization Expense-General Plant - 303000	0	304,110	304,110	0	206,740	206,740	0	97,370	97,370
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,832,612	45,377,172	47,209,784	1,832,612	30,881,434	32,714,046	0	14,495,738	14,495,738
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	422,432	422,432	0	287,486	287,486	0	134,946	134,946
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	277,522	1,781,908	2,059,430	218,620	1,193,896	1,412,516	58,902	588,012	646,914
99	407314	Regulatory Debit - FISERVE Amortization	64,754	0	64,754	0	0	0	64,754	0	64,754
99	407315	Regulatory Debit - Clean Fuels Program	243,230	0	243,230	243,230	0	243,230	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	2,141,233	0	2,141,233	666,293	0	666,293	1,474,940	0	1,474,940
99	407344	Regulatory Credit - Amort - WF Resiliency	8,419,658	0	8,419,658	6,365,437	0	6,365,437	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	67,861	0	67,861	67,861	0	67,861	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	643,175	0	643,175	643,175	0	643,175	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	0	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,319,607)	0	(1,319,607)	(1,319,607)	0	(1,319,607)	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	(68,107)	0	(68,107)	(47,358)	0	(47,358)	(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	(7,079,157)	0	(7,079,157)	(4,989,109)	0	(4,989,109)	(2,090,048)	0	(2,090,048)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(10,791,085)	0	(10,791,085)	(7,267,400)	0	(7,267,400)	(3,523,685)	0	(3,523,685)
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	1,106,681	4,657,096	5,763,777	789,665	3,169,387	3,959,052	317,016	1,487,709	1,804,725
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	3,091,721	71,356,580	74,448,301	4,427,590	48,542,716	52,970,306	(1,335,869)	22,813,864	21,477,995
		TOTAL ADMIN & GENERAL EXPENSES	28,344,413	184,657,543	213,001,956	22,296,522	125,511,136	147,807,658	6,047,891	59,146,407	65,194,298
		TOTAL EXPENSES BEFORE FIT	295,899,378	795,374,818	1,091,274,196	206,945,014	523,366,859	730,311,873	88,954,364	272,007,959	360,962,323
		NET OPERATING INCOME (LOSS) BEFORE FIT			235,551,506			156,991,468			78,560,038
E-FIT		FEDERAL INCOME TAX			18,244,515			11,385,654			6,858,861
E-FIT		DEFERRED FEDERAL INCOME TAX			(12,593,756)			(10,227,053)			(2,366,703)
E-FIT		AMORTIZED ITC			(734,884)			(485,711)			(249,173)
		ELECTRIC NET OPERATING INCOME (LOSS)			230,635,631			156,318,578			74,317,053

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.150%	34.850%
E-ALL	2	Number of Customers - AMA	100.000%	64.976%	35.024%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.048%	34.952%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.055%	31.945%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: E-456-12A		AVISTA UTILITIES						
ELECTRIC ALLOCATION OF OTHER REVENUE											
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	715,092	1,170,229	1,885,321	693,842	762,404	1,456,246	21,250	407,825	429,075
1	456010	Other Electric Rev-Financial	0	(2,182,923)	(2,182,923)	0	(1,422,174)	(1,422,174)	0	(760,749)	(760,749)
1	456015	Other Electric Rev-CT Fuel Sales	0	12,842,192	12,842,192	0	8,366,688	8,366,688	0	4,475,504	4,475,504
1	456016	Other Electric Rev-Resource Opt	0	7,601,317	7,601,317	0	4,952,258	4,952,258	0	2,649,059	2,649,059
1	456017	Other Electric Rev-Non Resource	0	120,758	120,758	0	78,674	78,674	0	42,084	42,084
1	456018	Other Electric Rev-Extraction	0	504,703	504,703	0	328,814	328,814	0	175,889	175,889
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	41,279	41,279	0	22,081	22,081
1	456030	Other Electric Rev-Clearwater	(165,152)	1,657,101	1,491,949	0	1,079,601	1,079,601	(165,152)	577,500	412,348
1	456050	Other Electric Rev-Attachment Fees	1,309,403	13,010	1,322,413	1,037,470	8,476	1,045,946	271,933	4,534	276,467
1	456100	Transmission Revenue of Others	0	33,738,769	33,738,769	0	21,980,808	21,980,808	0	11,757,961	11,757,961
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	601,986	601,986	0	322,014	322,014
1	456130	Ancillary Services Revenue	0	1,162,365	1,162,365	0	757,281	757,281	0	405,084	405,084
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	2,719,928	0	2,719,928	1,680,038	0	1,680,038	1,039,890	0	1,039,890
1	456329	Amortization Res Decoupling Deferral	17,233,963	0	17,233,963	11,530,100	0	11,530,100	5,703,863	0	5,703,863
1	456338	Non-res Decoupling Deferred Rev	2,470,507	0	2,470,507	2,213,868	0	2,213,868	256,639	0	256,639
1	456339	Amortization Non-res Decoupling	296,968	0	296,968	(99,776)	0	(99,776)	396,744	0	396,744
1	456380	Other Electric Revenue-Clearwater	885,332	0	885,332	0	0	0	885,332	0	885,332
1	456700	Other Electric Rev-Low Voltage	210,499	0	210,499	147,708	0	147,708	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,159,362	1,159,362	0	620,166	620,166
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,306,464)	(1,306,464)	0	(851,161)	(851,161)	0	(455,303)	(455,303)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,306,464	1,306,464	0	851,161	851,161	0	455,303	455,303
1	456730	Other Elec Rev-Intraco Thermal	0	4,409,059	4,409,059	0	2,872,502	2,872,502	0	1,536,557	1,536,557
TOTAL ACCOUNT 456			25,676,540	63,803,468	89,480,008	17,203,250	41,567,959	58,771,209	8,473,290	22,235,509	30,708,799

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.150%	34.850%
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RESULTS OF OPERATIONS	Report ID: E-555-12A
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	
For Twelve Months Ended December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	215,086,591	215,086,591	0	140,128,914	140,128,914	0	74,957,677	74,957,677
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,753,691	1,753,691	0	1,142,530	1,142,530	0	611,161	611,161
1	555200	Purchased Power - Financial Swaps	0	2,561,845	2,561,845	0	1,669,042	1,669,042	0	892,803	892,803
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	14,833,498	0	14,833,498	0	0	0	14,833,498	0	14,833,498
1	555550	Non Monetary - Exchange Power	0	246,439	246,439	0	160,555	160,555	0	85,884	85,884
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,537,635	4,537,635	0	2,956,269	2,956,269	0	1,581,366	1,581,366
1	555710	Intercompany Purchase	0	1,162,365	1,162,365	0	757,281	757,281	0	405,084	405,084
1	555740	Purchased Power - EIM	0	9,669,127	9,669,127	0	6,299,436	6,299,436	0	3,369,691	3,369,691
TOTAL ACCOUNT 555			14,833,498	235,017,693	249,851,191	0	153,114,027	153,114,027	14,833,498	81,903,666	96,737,164

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.150%	34.850%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	63,237	6,478,050	6,541,287	63,237	4,220,450	4,283,687	0	2,257,600	2,257,600
1	557010	Other Power Supply Expense - Financial	0	27,364,236	27,364,236	0	17,827,800	17,827,800	0	9,536,436	9,536,436
1	557018	Merchandise Processing Fee	0	49,671	49,671	0	32,361	32,361	0	17,310	17,310
1	557150	Fuel - Economic Dispatch	0	(22,060,510)	(22,060,510)	0	(14,372,422)	(14,372,422)	0	(7,688,088)	(7,688,088)
1	557160	Power Supply Expense - Miscellaneous	295	2,687,587	2,687,882	295	1,750,963	1,751,258	0	936,624	936,624
99	557161	Unbilled Add-Ons	(1,160,367)	0	(1,160,367)	(86,068)	0	(86,068)	(1,074,299)	0	(1,074,299)
1	557165	Other Resource Costs-CAISO Charges	0	244,015	244,015	0	158,976	158,976	0	85,039	85,039
1	557167	Other Resource Costs-CA Carbon	0	125,750	125,750	0	81,926	81,926	0	43,824	43,824
1	557170	Broker Fees - Power	0	313,466	313,466	0	204,223	204,223	0	109,243	109,243
1	557171	REC Broker Fees	0	47,119	47,119	0	30,698	30,698	0	16,421	16,421
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	582,149	0	582,149	582,149	0	582,149	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	(14,640,941)	0	(14,640,941)	(14,640,941)	0	(14,640,941)	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	17,286,417	0	17,286,417	17,286,417	0	17,286,417	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	2,195,500	0	2,195,500	2,195,500	0	2,195,500	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(675,254)	0	(675,254)	(675,254)	0	(675,254)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	11,772,948	0	11,772,948	0	0	0	11,772,948	0	11,772,948
99	557390	Idaho PCA Amortization	10,959,015	0	10,959,015	0	0	0	10,959,015	0	10,959,015
1	557395	Optional Renewable Power Expense Offset	0	993	993	0	647	647	0	346	346
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,756,332	2,756,332	0	1,795,750	1,795,750	0	960,582	960,582
1	557711	Turbine Gas Bookout Offset	0	(2,756,332)	(2,756,332)	0	(1,795,750)	(1,795,750)	0	(960,582)	(960,582)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	15,305,953	15,305,953	0	9,971,828	9,971,828	0	5,334,125	5,334,125
TOTAL ACCOUNT 557			27,201,677	30,556,330	57,758,007	5,222,833	19,907,450	25,130,283	21,978,844	10,648,880	32,627,724

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.150%	34.850%
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 December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	1,012,379	169,233	1,181,612	927,558	109,961	1,037,519	84,821	59,272	144,093
99	908600	Public Purpose Tariff Rider Expense Offset	41,890,739	0	41,890,739	37,799,175	0	37,799,175	4,091,564	0	4,091,564
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	1,058,181	0	1,058,181	1,082,091	0	1,082,091	(23,910)	0	(23,910)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			44,120,665	169,233	44,289,898	39,968,190	109,961	40,078,151	4,152,475	59,272	4,211,747

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	64.976%	35.024%
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 December 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.35%	55.35%
2	Cost of Debt		5.165%	5.173%
	Total Weighted Cost		2.859%	2.863%
E-APL	Net Rate Base	3,376,494,462	2,275,970,422	1,100,524,040
	Interest Deduction for FIT Calculation	96,577,997	65,069,994	31,508,003
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-12A			AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES							
For Twelve Months Ended December 31, 2024							
Average of Monthly Averages Basis							
Ref/Basis	Description	System	Washington	Idaho			
E-OPS	Calculation of Taxable Operating Income:						
	Operating Revenue	1,326,825,702	887,303,341	439,522,361			
E-OPS	Less: Operating & Maintenance Expense	825,517,023	531,670,336	293,846,687			
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	182,725,546	128,234,926	54,490,620			
E-OTX	Less: Taxes Other than FIT	83,031,627	70,406,611	12,625,016			
	Net Operating Income Before FIT	235,551,506	156,991,468	78,560,038			
E-INT	Less: Interest Expense	96,577,997	65,069,994	31,508,003			
E-OTX	Less: ID ITC Deferred & Amortization	(26,459)	0	(26,459)			
E-SCM	Plus: Schedule M Adjustments	(52,068,403)	(37,704,072)	(14,364,331)			
	Taxable Net Operating Income	86,878,647	54,217,402	32,661,245			
	Tax Rate	21.00%	21.00%	21.00%			
	Federal Income Tax	18,244,515	11,385,654	6,858,861			
1	Production Tax Credit	0	0	0			
1	Investment Tax Credit *	0	0	0			
	Total Net Federal Income Tax	18,244,515	11,385,654	6,858,861			
E-DTE	Deferred FIT	1,767,253	2,757,537	(990,284)			
E-DTE	Customer Tax Credit Amortization	(14,361,009)	(12,984,590)	(1,376,419)			
1	411400 Amortized Investment Tax Credit	(734,884)	(485,711)	(249,173)			
	Total Net FIT/Deferred FIT	4,915,875	672,890	4,242,985			
ALLOCATION RATIOS:							
E-ALL	1	Production/Transmission Ratio	100.000%	65.150%	34.850%		
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 December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	84,146,981	121,261,068	205,408,049	59,596,700	80,887,133	140,483,833	24,550,281	40,373,935	64,924,216
12	997001	Contributions In Aid of Construction	0	11,963,857	11,963,857	0	8,015,904	8,015,904	0	3,947,953	3,947,953
12	997002	Injuries and Damages	0	150,001	150,001	0	100,502	100,502	0	49,499	49,499
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	(837,202)	(837,202)	0	(560,934)	(560,934)	0	(276,268)	(276,268)
99	997007	Idaho PCA	22,438,498	0	22,438,498	0	0	0	22,438,498	0	22,438,498
12	997009	Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	315,858	315,858	0	211,628	211,628	0	104,230	104,230
99	997018	DSM Tariff Rider	(26,133,485)	(683)	(26,134,168)	(12,977,386)	(458)	(12,977,844)	(13,156,099)	(225)	(13,156,324)
12	997020	FAS87 Current Pension Accrual	0	(2,013,448)	(2,013,448)	0	(1,349,030)	(1,349,030)	0	(664,418)	(664,418)
12	997027	Uncollectibles	2,155,555	(2,545,048)	(389,493)	1,580,926	(1,705,208)	(124,282)	574,629	(839,840)	(265,211)
99	997031	Decoupling Mechanism	(22,721,367)	0	(22,721,367)	(15,324,230)	0	(15,324,230)	(7,397,137)	0	(7,397,137)
12	997032	Interest Rate Swaps	0	7,231,434	7,231,434	0	4,845,133	4,845,133	0	2,386,301	2,386,301
99	997033	BPA Residential Exchange	1,179,735	0	1,179,735	803,756	0	803,756	375,979	0	375,979
99	997034	Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035	Leases	0	81,397	81,397	0	55,395	55,395	0	26,002	26,002
99	997043	Washington Deferred Power Costs	3,227,625	0	3,227,625	3,227,625	0	3,227,625	0	0	0
12	997044	Non-Monetary Power Costs	0	246,438	246,438	0	165,116	165,116	0	81,322	81,322
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	(2,057,169)	(2,057,169)	0	(1,378,324)	(1,378,324)	0	(678,845)	(678,845)
12	997049	Tax Depreciation	0	(189,810,704)	(189,810,704)	0	(127,175,070)	(127,175,070)	0	(62,635,634)	(62,635,634)
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	884,085	884,085	0	592,346	592,346	0	291,739	291,739
99	997065	Amortization - Unbilled Revenue Add-Ins	350,067	0	350,067	1,410,759	0	1,410,759	(1,060,692)	0	(1,060,692)
12	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080	Book Transportation Depreciation	0	1,833,335	1,833,335	0	1,228,353	1,228,353	0	604,982	604,982
12	997081	Deferred Compensation	0	(25,161)	(25,161)	0	(16,858)	(16,858)	0	(8,303)	(8,303)
4	997082	Meal Disallowances	0	669,613	669,613	0	455,705	455,705	0	213,908	213,908
12	997083	Paid Time Off	0	(73,061)	(73,061)	0	(48,952)	(48,952)	0	(24,109)	(24,109)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088	Deferred O&M Colstrip & CS2	(2,096,740)	0	(2,096,740)	0	0	0	(2,096,740)	0	(2,096,740)
99	997095	WA REC Deferral	1,520,246	0	1,520,246	1,520,246	0	1,520,246	0	0	0
12	997096	CDA Settlement Costs	0	32,719	32,719	0	21,922	21,922	0	10,797	10,797
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	(43,359,828)	(43,359,828)	0	(29,051,518)	(29,051,518)	0	(14,308,310)	(14,308,310)
99	997102	Amort Idaho Earnings Test (254229)	(343,485)	0	(343,485)	0	0	0	(343,485)	0	(343,485)
99	997107	MDM System	3,787,130	0	3,787,130	3,787,130	0	3,787,130	0	0	0
99	997109	Tax Reform Amortization	(66,454)	0	(66,454)	0	0	0	(66,454)	0	(66,454)
12	997110	FISERVE	64,754	(12,476)	52,278	0	(8,359)	(8,359)	64,754	(4,117)	60,637
12	997111	Capitalized Transportation	0	845,249	845,249	0	566,325	566,325	0	278,924	278,924
12	997114	AFUDC Debt CWIP	0	(1,443,087)	(1,443,087)	0	(966,883)	(966,883)	0	(476,204)	(476,204)
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(4,856,524)	0	(4,856,524)	(2,858,476)	0	(2,858,476)	(1,998,048)	0	(1,998,048)

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

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997119	AFUDC Tax CPI	0	3,091,753	3,091,753	0	2,071,505	2,071,505	0	1,020,248	1,020,248
12	997120	Transportation Tax Disallowance	0	29,804	29,804	0	19,969	19,969	0	9,835	9,835
99	997122	Regulatory Fees	(1,319,607)	0	(1,319,607)	(1,319,607)	0	(1,319,607)	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	432,059	0	432,059	463,967	0	463,967	(31,908)	0	(31,908)
12	997126	Prepaid Expenses	0	2,864,993	2,864,993	0	1,919,574	1,919,574	0	945,419	945,419
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(1,570,033)	(1,570,033)	0	(1,051,938)	(1,051,938)	0	(518,095)	(518,095)
12	997129	Mixed Service Costs (IDD#5)	0	(22,500,000)	(22,500,000)	0	(15,075,225)	(15,075,225)	0	(7,424,775)	(7,424,775)
99	997130	Wild Fire Resiliency Deferral	1,261,767	0	1,261,767	1,297,595	0	1,297,595	(35,828)	0	(35,828)
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	(1,640,963)	0	(1,640,963)	(1,640,963)	0	(1,640,963)	0	0	0
99	997138	Intervenor Funding	74,179	0	74,179	74,179	0	74,179	0	0	0
12	997139	Pension Settlement	0	471,360	471,360	0	315,816	315,816	0	155,544	155,544
99	997140	Insurance Balancing	(10,322,946)	0	(10,322,946)	(6,799,261)	0	(6,799,261)	(3,523,685)	0	(3,523,685)
99	997141	CCA	2,034,120	0	2,034,120	1,022,570	0	1,022,570	1,011,550	0	1,011,550
99	997143	Depreciation Rate Deferral	2,141,233	0	2,141,233	666,293	0	666,293	1,474,940	0	1,474,940
12	997145	Sec 174 Research Costs	0	2,858,880	2,858,880	0	1,915,478	1,915,478	0	943,402	943,402
99	997146	Clean Fuel Program	77,930	0	77,930	77,930	0	77,930	0	0	0
12	997165	AFUDC Tax CPI CWIP	0	2,182,336	2,182,336	0	1,462,187	1,462,187	0	720,149	720,149
12	997166	Taxable Grants	0	783,123	783,123	0	524,700	524,700	0	258,423	258,423
12	997167	Taxable Grants CWIP	0	149,027	149,027	0	99,850	99,850	0	49,177	49,177
TOTAL SCHEDULE M ADJUSTMENTS			56,233,167	(108,301,570)	(52,068,403)	35,210,144	(72,914,216)	(37,704,072)	21,023,023	(35,387,354)	(14,364,331)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.055%	31.945%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.001%	32.999%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC DEFERRED INCOME TAX EXPENSES			E-DTE-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	40,491,943	40,491,943	0	27,130,007	27,130,007	0	13,361,936	13,361,936
99	410100	Deferred Federal Income Tax Expense - Washingto	3,542,623	0	3,542,623	3,542,623	0	3,542,623	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,907,946	0	2,907,946	0	0	0	2,907,946	0	2,907,946
	410100	Total	6,450,569	40,491,943	46,942,512	3,542,623	27,130,007	30,672,630	2,907,946	13,361,936	16,269,882
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(46,301,298)	(46,301,298)	0	(31,022,333)	(31,022,333)	0	(15,278,965)	(15,278,965)
99	411100	Deferred Federal Income Tax Expense - Washingto	1,580,643	0	1,580,643	1,580,643	0	1,580,643	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(2,803,215)	0	(2,803,215)	0	0	0	(2,803,215)	0	(2,803,215)
	411100	Total	(1,222,572)	(46,301,298)	(47,523,870)	1,580,643	(31,022,333)	(29,441,690)	(2,803,215)	(15,278,965)	(18,082,180)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washingto	1,526,597	0	1,526,597	1,526,597	0	1,526,597	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	822,014	0	822,014	0	0	0	822,014	0	822,014
	410193	Total	2,348,611	0	2,348,611	1,526,597	0	1,526,597	822,014	0	822,014
Total Deferred Federal Income Tax Expense			7,576,608	(5,809,355)	1,767,253	6,649,863	(3,892,326)	2,757,537	926,745	(1,917,029)	(990,284)
99	411193	Customer Tax Credit Amortization - Washington	(12,984,590)	0	(12,984,590)	(12,984,590)	0	(12,984,590)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,376,419)	0	(1,376,419)	0	0	0	(1,376,419)	0	(1,376,419)
	411193	Total	(14,361,009)	0	(14,361,009)	(12,984,590)	0	(12,984,590)	(1,376,419)	0	(1,376,419)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%			67.001%			32.999%		
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 December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	65,616	65,616	0	42,749	42,749	0	22,867	22,867
1	408140	State Kwh Generation Tax	0	1,266,292	1,266,292	0	824,989	824,989	0	441,303	441,303
1	408150	R&P Property Tax--Production	0	11,688,358	11,688,358	0	7,614,965	7,614,965	0	4,073,393	4,073,393
1	408180	R&P Property Tax--Transmission	0	3,720,126	3,720,126	0	2,423,662	2,423,662	0	1,296,464	1,296,464
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,143	13,143	0	7,030	7,030
TOTAL PRODUCTION & TRANSMISSION			0	16,760,565	16,760,565	0	10,919,508	10,919,508	0	5,841,057	5,841,057
DISTRIBUTION											
99	408110	State Excise Tax	27,473,621	0	27,473,621	27,473,621	0	27,473,621	0	0	0
99	408120	Municipal Occupation & License Tax	26,605,418	0	26,605,418	22,379,859	0	22,379,859	4,225,559	0	4,225,559
99	408160	Miscellaneous State or Local Tax--WA & ID	280	0	280	0	0	0	280	0	280
99	408170	R&P Property Tax--Distribution	6,454,314	0	6,454,314	5,674,571	0	5,674,571	779,743	0	779,743
99	409100	State Income Tax--Idaho	111	0	111	0	0	0	111	0	111
99	411410	State Income Tax--Idaho ITC Deferred	51	0	51	0	0	0	51	0	51
99	411420	State Income Tax--Idaho ITC Amortization	(26,510)	0	(26,510)	0	0	0	(26,510)	0	(26,510)
TOTAL DISTRIBUTION			60,507,285	0	60,507,285	55,528,051	0	55,528,051	4,979,234	0	4,979,234
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	1,106,681	4,657,096	5,763,777	789,665	3,169,387	3,959,052	317,016	1,487,709	1,804,725
TOTAL A&G			1,106,681	4,657,096	5,763,777	789,665	3,169,387	3,959,052	317,016	1,487,709	1,804,725
TOTAL TAXES OTHER THAN FIT			61,613,966	21,417,661	83,031,627	56,317,716	14,088,895	70,406,611	5,296,250	7,328,766	12,625,016

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.150%	34.850%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.055%	31.945%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC UTILITY PLANT			E-PLT-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,050,000	7,050,000	0	4,593,075	4,593,075	0	2,456,925	2,456,925
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,303,000	1,303,000	0	697,000	697,000
1	182333	CDA Settlement Costs	0	966,586	966,586	0	629,731	629,731	0	336,855	336,855
1	182381	CDA Settlement Past Storage	0	26,117,363	26,117,363	0	17,015,462	17,015,462	0	9,101,901	9,101,901
1	302000	Franchises & Consents	2,894,959	44,049,218	46,944,177	2,894,959	28,698,066	31,593,025	0	15,351,152	15,351,152
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,833,628	11,153,344	0	5,596,814	5,596,814
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	6,120,230	100,520,866	106,641,096	6,120,230	68,409,475	74,529,705	0	32,111,391	32,111,391
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	25,693	36,686,045	36,711,738	25,693	24,966,688	24,992,381	0	11,719,357	11,719,357
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,551,732	7,551,732	0	5,139,331	5,139,331	0	2,412,401	2,412,401
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,242	70,157,242	0	47,745,511	47,745,511	0	22,411,731	22,411,731
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,743	20,864,743	0	14,199,501	14,199,501	0	6,665,242	6,665,242
4	303121	Misc Intangible Plant-AMI Software	3,208,555	32,228	3,240,783	3,208,555	21,933	3,230,488	0	10,295	10,295
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	382,019	20,435,296	20,817,315	382,019	13,907,241	14,289,260	0	6,528,055	6,528,055
		TOTAL INTANGIBLE PLANT	12,951,172	352,861,761	365,812,933	12,951,172	237,462,642	250,413,814	0	115,399,119	115,399,119
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,513,215	2,513,215	0	1,344,368	1,344,368
1	311XXX	Structures & Improvements	112,313,698	29,023,179	141,336,877	73,377,009	18,908,601	92,285,610	38,936,689	10,114,578	49,051,267
1	312000	Boiler Plant	146,952,324	77,587,767	224,540,091	93,521,604	50,548,430	144,070,034	53,430,720	27,039,337	80,470,057
1	313000	Generators	690,440	0	690,440	444,760	0	444,760	245,680	0	245,680
1	314000	Turbogenerator Units	40,094,266	18,694,675	58,788,941	26,203,942	12,179,581	38,383,523	13,890,324	6,515,094	20,405,418
1	315000	Accessory Electric Equipment	18,738,063	12,501,087	31,239,150	12,237,791	8,144,458	20,382,249	6,500,272	4,356,629	10,856,901
1	316000	Miscellaneous Power Plant Equipment	15,347,996	2,682,990	18,030,986	10,024,570	1,747,968	11,772,538	5,323,426	935,022	6,258,448
		TOTAL STEAM PRODUCTION PLANT	334,136,787	144,347,281	478,484,068	215,809,676	94,042,253	309,851,929	118,327,111	50,305,028	168,632,139
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	68,416,935	68,416,935	0	44,573,633	44,573,633	0	23,843,302	23,843,302
1	331XXX	Structures & Improvements	0	118,420,295	118,420,295	0	77,150,822	77,150,822	0	41,269,473	41,269,473
1	332XXX	Reservoirs, Dams, & Waterways	0	267,725,802	267,725,802	0	174,423,360	174,423,360	0	93,302,442	93,302,442
1	333000	Waterwheels, Turbines, & Generators	0	236,091,008	236,091,008	0	153,813,292	153,813,292	0	82,277,716	82,277,716
1	334000	Accessory Electric Equipment	0	88,791,392	88,791,392	0	57,847,592	57,847,592	0	30,943,800	30,943,800
1	335XXX	Miscellaneous Power Plant Equipment	0	14,505,102	14,505,102	0	9,450,074	9,450,074	0	5,055,028	5,055,028
1	336000	Roads, Railroads, & Bridges	0	3,892,289	3,892,289	0	2,535,826	2,535,826	0	1,356,463	1,356,463
		TOTAL HYDRAULIC PRODUCTION PLANT	0	797,842,823	797,842,823	0	519,794,599	519,794,599	0	278,048,224	278,048,224
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	589,717	589,717	0	315,451	315,451
1	341000	Structures & Improvements	0	17,625,404	17,625,404	0	11,482,951	11,482,951	0	6,142,453	6,142,453
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,727	21,071,727	0	13,728,230	13,728,230	0	7,343,497	7,343,497
1	343000	Prime Movers	0	21,408,138	21,408,138	0	13,947,402	13,947,402	0	7,460,736	7,460,736
1	344000	Generators	0	241,058,586	241,058,586	0	157,049,669	157,049,669	0	84,008,917	84,008,917
1	344010	Generators - Solar	0	172,152	172,152	0	112,157	112,157	0	59,995	59,995
1	345000	Accessory Electric Equipment	0	26,924,399	26,924,399	0	17,541,246	17,541,246	0	9,383,153	9,383,153
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,636	21,636	0	11,573	11,573
1	346000	Miscellaneous Power Plant Equipment	0	1,626,751	1,626,751	0	1,059,828	1,059,828	0	566,923	566,923
		TOTAL OTHER PRODUCTION PLANT	0	330,825,534	330,825,534	0	215,532,836	215,532,836	0	115,292,698	115,292,698
		TOTAL PRODUCTION PLANT	334,136,787	1,273,015,638	1,607,152,425	215,809,676	829,369,688	1,045,179,364	118,327,111	443,645,950	561,973,061

RESULTS OF OPERATIONS			Report ID: AVISTA UTILITIES								
ELECTRIC UTILITY PLANT			E-PLT-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	29,442,706	30,071,064	410,632	19,181,923	19,592,555	217,726	10,260,783	10,478,509
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	61,219	37,691,716	37,752,935	39,469	24,556,153	24,595,622	21,750	13,135,563	13,157,313
1	353XXX	Station Equipment	12,952,955	386,148,158	399,101,113	8,465,856	251,575,525	260,041,381	4,487,099	134,572,633	139,059,732
1	354000	Towers & Fixtures	16,043,804	1,142,818	17,186,622	10,484,893	744,546	11,229,439	5,558,911	398,272	5,957,183
1	355000	Poles & Fixtures	5,418	386,684,593	386,690,011	3,541	251,925,012	251,928,553	1,877	134,759,581	134,761,458
1	356000	Overhead Conductors & Devices	12,584,161	179,434,428	192,018,589	8,223,211	116,901,530	125,124,741	4,360,950	62,532,898	66,893,848
1	357000	Underground Conduit	0	3,444,321	3,444,321	0	2,243,975	2,243,975	0	1,200,346	1,200,346
1	358000	Underground Conductors & Devices	0	6,921,857	6,921,857	0	4,509,590	4,509,590	0	2,412,267	2,412,267
1	359000	Roads & Trails	78,834	2,530,347	2,609,181	51,518	1,648,521	1,700,039	27,316	881,826	909,142
		TOTAL TRANSMISSION PLANT	42,354,749	1,033,440,944	1,075,795,693	27,679,120	673,286,775	700,965,895	14,675,629	360,154,169	374,829,798
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	11,900,968	0	11,900,968	10,371,773	0	10,371,773	1,529,195	0	1,529,195
99	360400	Land Easements	4,248,878	0	4,248,878	1,468,192	0	1,468,192	2,780,686	0	2,780,686
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	35,687,720	0	35,687,720	27,254,897	0	27,254,897	8,432,823	0	8,432,823
3	362000	Station Equipment	175,058,019	3,298,019	178,356,038	116,029,460	2,145,295	118,174,755	59,028,559	1,152,724	60,181,283
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	603,628,903	0	603,628,903	399,314,465	0	399,314,465	204,314,438	0	204,314,438
99	365000	Overhead Conductors & Devices	379,586,550	0	379,586,550	238,181,203	0	238,181,203	141,405,347	0	141,405,347
99	366000	Underground Conduit	181,371,384	0	181,371,384	120,732,444	0	120,732,444	60,638,940	0	60,638,940
99	367000	Underground Conductors & Devices	300,315,435	0	300,315,435	199,046,744	0	199,046,744	101,268,691	0	101,268,691
99	368000	Line Transformers	371,904,771	0	371,904,771	261,485,382	0	261,485,382	110,419,389	0	110,419,389
99	369XXX	Services	231,273,109	0	231,273,109	149,319,188	0	149,319,188	81,953,921	0	81,953,921
99	371XXX	Installations on Customers' Premises	12,087,956	0	12,087,956	12,087,956	0	12,087,956	0	0	0
99	370XXX	Meters	88,156,905	0	88,156,905	63,361,527	0	63,361,527	24,795,378	0	24,795,378
99	373XXX	Street Light & Signal Systems	86,582,057	0	86,582,057	57,200,179	0	57,200,179	29,381,878	0	29,381,878
		TOTAL DISTRIBUTION PLANT	2,482,170,505	3,298,019	2,485,468,524	1,655,853,410	2,145,295	1,657,998,705	826,317,095	1,152,724	827,469,819
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,515,952	10,248,987	11,764,939	811,230	6,974,948	7,786,178	704,722	3,274,039	3,978,761
4	390XXX	Structures & Improvements	28,079,772	113,632,424	141,712,196	18,185,387	77,332,546	95,517,933	9,894,385	36,299,878	46,194,263
4	391XXX	Office Furniture & Equipment	2,287,205	47,810,084	50,097,289	2,271,669	32,537,153	34,808,822	15,536	15,272,931	15,288,467
4	392XXX	Transportation Equipment	40,493,419	33,478,750	73,972,169	26,996,133	22,783,963	49,780,096	13,497,286	10,694,787	24,192,073
4	393000	Stores Equipment	901,306	4,399,279	5,300,585	713,157	2,993,929	3,707,086	188,149	1,405,350	1,593,499
4	394000	Tools, Shop & Garage Equipment	3,496,323	19,354,882	22,851,205	2,072,202	13,171,965	15,244,167	1,424,121	6,182,917	7,607,038
4	394100	Electric Charging Stations	0	116,787	116,787	0	79,479	79,479	0	37,308	37,308
4	395XXX	Laboratory Equipment	401,643	3,793,033	4,194,676	398,866	2,581,349	2,980,215	2,777	1,211,684	1,214,461
4	396XXX	Power Operated Equipment	20,431,453	5,622,883	26,054,336	12,543,331	3,826,653	16,369,984	7,888,122	1,796,230	9,684,352
4	397XXX	Communications Equipment	29,737,212	114,243,621	143,980,833	23,020,491	77,748,496	100,768,987	6,716,721	36,495,125	43,211,846
4	398000	Miscellaneous Equipment	20,616	805,071	825,687	0	547,891	547,891	20,616	257,180	277,796
		TOTAL GENERAL PLANT	127,364,901	353,505,801	480,870,702	87,012,466	240,578,372	327,590,838	40,352,435	112,927,429	153,279,864
		TOTAL PLANT IN SERVICE	2,998,978,114	3,016,122,163	6,015,100,277	1,999,305,844	1,982,842,772	3,982,148,616	999,672,270	1,033,279,391	2,032,951,661

RESULTS OF OPERATIONS			AVISTA UTILITIES								
ELECTRIC UTILITY PLANT			Report ID: E-PLT-12A								
For Twelve Months Ended December 31, 2024											
Average of Monthly Averages Basis			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	(305,335,953)	(79,835,286)	(385,171,239)	(203,015,533)	(52,012,689)	(255,028,222)	(102,320,420)	(27,822,597)	(130,143,017)
E-ADEP		Hydro Production Plant	0	(211,259,287)	(211,259,287)	0	(137,635,425)	(137,635,425)	0	(73,623,862)	(73,623,862)
E-ADEP		Other Production Plant	0	(184,897,868)	(184,897,868)	0	(120,460,961)	(120,460,961)	0	(64,436,907)	(64,436,907)
E-ADEP		Transmission Plant	(28,476,927)	(266,143,962)	(294,620,889)	(17,498,698)	(173,392,791)	(190,891,489)	(10,978,229)	(92,751,171)	(103,729,400)
E-ADEP		Distribution Plant	(812,832,906)	(617,296)	(813,450,202)	(509,020,882)	(401,539)	(509,422,421)	(303,812,024)	(215,757)	(304,027,781)
E-ADEP		General Plant	(52,673,720)	(119,122,662)	(171,796,382)	(35,246,167)	(81,068,928)	(116,315,095)	(17,427,553)	(38,053,734)	(55,481,287)
		TOTAL ACCUMULATED DEPRECIATION	(1,199,319,506)	(861,876,361)	(2,061,195,867)	(764,781,280)	(564,972,333)	(1,329,753,613)	(434,538,226)	(296,904,028)	(731,442,254)
		ACCUMULATED AMORTIZATION									
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,242,927)	(20,242,927)	0	(13,188,267)	(13,188,267)	0	(7,054,660)	(7,054,660)
E-AAMT		Distribution-Franchises/Misc Intangibles	(635,570)	0	(635,570)	(635,570)	0	(635,570)	0	0	0
E-AAMT		General Plant - 303000	0	(4,169,233)	(4,169,233)	0	(2,833,731)	(2,833,731)	0	(1,335,502)	(1,335,502)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(5,440,438)	(146,724,240)	(152,164,678)	(5,440,438)	(99,853,182)	(105,293,620)	0	(46,871,058)	(46,871,058)
E-AAMT		General Plant - 390200, 396200	0	(1,791,338)	(1,791,338)	0	(1,219,095)	(1,219,095)	0	(572,243)	(572,243)
		TOTAL ACCUMULATED AMORTIZATION	(6,076,008)	(172,927,738)	(179,003,746)	(6,076,008)	(117,094,275)	(123,170,283)	0	(55,833,463)	(55,833,463)
		TOTAL ACCUMULATED DEPR/AMORT	(1,205,395,514)	(1,034,804,099)	(2,240,199,613)	(770,857,288)	(682,066,608)	(1,452,923,896)	(434,538,226)	(352,737,491)	(787,275,717)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,793,582,600	1,981,318,064	3,774,900,664	1,228,448,556	1,300,776,164	2,529,224,720	565,134,044	680,541,900	1,245,675,944
		ACCUMULATED DFIT									
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(543,172,791)	(543,172,791)	0	(363,931,202)	(363,931,202)	0	(179,241,589)	(179,241,589)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(44,411,770)	(44,411,770)	0	(30,224,430)	(30,224,430)	0	(14,187,340)	(14,187,340)
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	(5,484,646)	(5,484,646)	0	(3,573,247)	(3,573,247)	0	(1,911,399)	(1,911,399)
1		ADFIT - CDA Settlement Costs (283333)	0	(202,984)	(202,984)	0	(132,244)	(132,244)	0	(70,740)	(70,740)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(929,840)	(929,840)	0	(623,002)	(623,002)	0	(306,838)	(306,838)
		TOTAL ACCUMULATED DFIT	0	(594,202,031)	(594,202,031)	0	(398,484,125)	(398,484,125)	0	(195,717,906)	(195,717,906)
		NET ELECTRIC UTILITY PLANT	1,793,582,600	1,387,116,033	3,180,698,633	1,228,448,556	902,292,039	2,130,740,595	565,134,044	484,823,994	1,049,958,038
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.150%			34.850%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			65.048%			34.952%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			68.055%			31.945%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			67.001%			32.999%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID: E-APL-12A
ELECTRIC ADJUSTMENTS TO NET PLANT	
For Twelve Months Ended December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,793,582,600	1,387,116,033	3,180,698,633	1,228,448,556	902,292,039	2,130,740,595	565,134,044	484,823,994	1,049,958,038
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,184,356	44,174,997	52,359,353	6,174,354	30,063,294	36,237,648	2,010,002	14,111,703	16,121,705
4	Accumulated Amortization - AFUDC (182318)	(1,685,302)	(7,778,507)	(9,463,809)	(1,267,622)	(5,293,663)	(6,561,285)	(417,680)	(2,484,844)	(2,902,524)
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)	2,384,796	0	2,384,796	0	0	0	2,384,796	0	2,384,796
99	ADFIT - Boulder Park Disallowed (190040)	45,193	0	45,193	0	0	0	45,193	0	45,193
99	Investment in WNP3 Exchange Power (124900, 124930)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (182332)	13,807,495	0	13,807,495	13,807,495	0	13,807,495	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	20,907,863	0	20,907,863	20,907,863	0	20,907,863	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,290,225)	0	(7,290,225)	(7,290,225)	0	(7,290,225)	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)	(4,802,039)	(888,065)	(5,690,104)	(1,271,143)	(578,574)	(1,849,717)	(3,530,896)	(309,491)	(3,840,387)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(6,307,896)	0	(6,307,896)	(6,192,794)	0	(6,192,794)	(115,102)	0	(115,102)
99	ADFIT-Customer Tax Credit (190393)	1,324,658	0	1,324,658	1,300,487	0	1,300,487	24,171	0	24,171
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,638,230)	0	(5,638,230)	(3,058,461)	0	(3,058,461)	(2,579,769)	0	(2,579,769)
99	Colstrip-Regulatory Asset (182327)	22,355,353	0	22,355,353	13,113,608	0	13,113,608	9,241,745	0	9,241,745
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(292,932)	0	(292,932)	118,518	0	118,518	(411,450)	0	(411,450)
99	Colstrip Reg Asset ADFIT (283376)	(3,249,450)	0	(3,249,450)	(2,261,885)	0	(2,261,885)	(987,565)	0	(987,565)
99	Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99	Colstrip ARO A/D (317000A)	(10,018,966)	0	(10,018,966)	(7,206,297)	0	(7,206,297)	(2,812,669)	0	(2,812,669)
99	Colstrip ARO Liability (230027)	(15,392,206)	0	(15,392,206)	(10,058,810)	0	(10,058,810)	(5,333,396)	0	(5,333,396)
99	Colstrip ARO ADFIT (190376)	3,232,363	0	3,232,363	2,112,350	0	2,112,350	1,120,013	0	1,120,013
99	Colstrip ARO ADFIT (283377)	(1,495,356)	0	(1,495,356)	(838,846)	0	(838,846)	(656,510)	0	(656,510)
99	Customer Deposits (235199)	(26,315)	0	(26,315)	(26,315)	0	(26,315)	0	0	0
C-WKC	Working Capital	129,704,534	0	129,704,534	91,775,689	0	91,775,689	37,928,845	0	37,928,845
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	160,287,404	35,508,425	195,795,829	121,038,770	24,191,057	145,229,827	39,248,634	11,317,368	50,566,002
	NET RATE BASE	1,953,870,004	1,422,624,458	3,376,494,462	1,349,487,326	926,483,096	2,275,970,422	604,382,678	496,141,362	1,100,524,040

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.055%	31.945%
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 December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		System	Assigned or	Assigned or	Assigned or	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis		Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production														
1	Steam (ED-AN)	3,391,810	3,391,810				3,391,810	3,391,810		2,209,764	2,209,764		1,182,046	1,182,046
	Steam (ED-ID)	4,702,994	4,702,994			4,702,994		4,702,994				4,702,994		4,702,994
	Steam (ED-WA)	12,114,140	12,114,140			12,114,140		12,114,140	12,114,140		12,114,140			
1	Hydro (ED-AN)	17,494,069	17,494,069				17,494,069	17,494,069		11,397,386	11,397,386		6,096,683	6,096,683
1	Other (ED-AN)	10,163,181	10,163,181				10,163,181	10,163,181		6,621,312	6,621,312		3,541,869	3,541,869
Total Electric Production		47,866,194	47,866,194			16,817,134	31,049,060	47,866,194	12,114,140	20,228,462	32,342,602	4,702,994	10,820,598	15,523,592
Electric Transmission														
1	ED-AN	24,027,734	24,027,734				24,027,734	24,027,734		15,654,069	15,654,069		8,373,665	8,373,665
	ED-ID	232,854	232,854			232,854		232,854				232,854		232,854
	ED-WA	526,393	526,393			526,393		526,393	526,393		526,393			
Total Electric Transmission		24,786,981	24,786,981			759,247	24,027,734	24,786,981	526,393	15,654,069	16,180,462	232,854	8,373,665	8,606,519
Electric Distribution														
3	ED-AN	85,092	85,092				85,092	85,092		55,351	55,351		29,741	29,741
	ED-ID	18,640,530	18,640,530			18,640,530		18,640,530				18,640,530		18,640,530
	ED-WA	42,187,238	42,187,238			42,187,238		42,187,238	42,187,238		42,187,238			
Total Electric Distribution		60,912,860	60,912,860			60,827,768	85,092	60,912,860	42,187,238	55,351	42,242,589	18,640,530	29,741	18,670,271
Gas Underground Storage														
	GD-AN	790,533		790,533										
	GD-OR	136,607			136,607									
Total Gas Underground Storage		927,140		790,533	136,607									
Gas Distribution														
	GD-AN	52,897		52,897										
	GD-ID	6,867,959		6,867,959										
	GD-WA	17,839,064		17,839,064										
	GD-OR	11,848,003			11,848,003									
Total Gas Distribution		36,607,923		24,759,920	11,848,003									
General Plant														
4	ED-AN	2,742,995	2,742,995				2,742,995	2,742,995		1,866,745	1,866,745		876,250	876,250
	ED-ID	638,711	638,711			638,711		638,711				638,711		638,711
	ED-WA	1,659,203	1,659,203			1,659,203		1,659,203	1,659,203		1,659,203			
7,4	CD-AA	21,383,468	15,283,192	4,212,543	1,887,733		15,283,192	15,283,192		10,400,976	10,400,976		4,882,216	4,882,216
9,4	CD-AN	1,005,688	787,675	218,013			787,675	787,675		536,052	536,052		251,623	251,623
9	CD-ID	427,967	335,192	92,775		335,192		335,192				335,192		335,192
9	CD-WA	1,475,242	1,155,439	319,803		1,155,439		1,155,439	1,155,439		1,155,439			
8	GD-AA	323,397		222,575	100,822									
	GD-AN	13,765		13,765										
	GD-ID	57,782		57,782										
	GD-WA	1,141,681		1,141,681										
	GD-OR	223,761			223,761									
Total General Plant		31,093,660	22,602,407	6,278,937	2,212,316	3,788,545	18,813,862	22,602,407	2,814,642	12,803,773	15,618,415	973,903	6,010,089	6,983,992
Total Depreciation Expense		202,194,758	156,168,442	31,829,390	14,196,926	82,192,694	73,975,748	156,168,442	57,642,413	48,741,655	106,384,068	24,550,281	25,234,093	49,784,374

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

Ref/Basis		System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC ***** Direct	Allocated	Total	***** WASHINGTON ***** Direct	Allocated	Total	***** IDAHO ***** Direct	Allocated	Total
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		598,338	598,338		320,062	320,062
1	Misc Intangible Plt (303000)	ED-AN	263,207	263,207			263,207	263,207		171,479	171,479		91,728	91,728
Total Production/Transmission			1,181,607	1,181,607			1,181,607	1,181,607		769,817	769,817		411,790	411,790
Distribution														
	Franchises (302000)	ED-WA	115,809	115,809		115,809		115,809	115,809		115,809			
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866		5,866	5,866		5,866			
Total Distribution			121,675	121,675		121,675		121,675	121,675		121,675			
General Plant - 303000														
7,4		CD-AA	414,834	296,490	81,723		296,490	296,490		201,776	201,776		94,714	94,714
9,1		CD-AN	9,729	7,620	2,109		7,620	7,620		4,964	4,964		2,656	2,656
		GD-ID	14,795		14,795									
		GD-WA	24,862		24,862									
		GD-OR	6,607					6,607						
Total General Plant - 303000			470,827	304,110	123,489		304,110	304,110		206,740	206,740		97,370	97,370
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	51,794,677	37,018,692	10,203,551		37,018,692	37,018,692		25,193,071	25,193,071		11,825,621	11,825,621
9,4		CD-AN	52,265	40,935	11,330		40,935	40,935		27,858	27,858		13,077	13,077
9,4		CD-ID	0	0	0	0	0	0				0		0
9,4		CD-WA	421,597	330,203	91,394	330,203		330,203	330,203		330,203			0
4		ED-AN	8,317,545	8,317,545			8,317,545	8,317,545		5,660,505	5,660,505		2,657,040	2,657,040
		ED-ID	0	0		0	0	0				0		0
		ED-WA	1,502,409	1,502,409		1,502,409		1,502,409	1,502,409		1,502,409			
8		GD-AA	355,225		244,480									
		GD-AN	0		0									
		GD-OR	71,075					71,075						
Total Miscellaneous IT Intangible Plt - 3031XX			62,514,793	47,209,784	10,550,755	4,754,254	1,832,612	45,377,172	47,209,784	1,832,612	30,881,434	32,714,046	0	14,495,738
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	422,432	422,432			422,432	422,432		287,486	287,486		134,946	134,946
		GD-OR	0					0						
Total General Plant - 390200, 396200			422,432	422,432	0	0	422,432	422,432		287,486	287,486		134,946	134,946
Total Amortization Expense			64,711,334	49,239,608	10,674,244	4,797,482	1,954,287	47,285,321	49,239,608	1,954,287	32,145,477	34,099,764	0	15,139,844

Allocation Ratios:								
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	Production/Transmission Rat	65.150%	34.850%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	68.055%	31.945%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%				

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

AVISTA UTILITIES

Ref/Basis		System	Assigned or	Assigned or	Assigned or	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
		Total	Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production														
1	Steam (ED-AN)	(79,835,286)	(79,835,286)				(79,835,286)	(79,835,286)		(52,012,689)	(52,012,689)		(27,822,597)	(27,822,597)
	Steam (ED-ID)	(102,320,420)	(102,320,420)			(102,320,420)	(102,320,420)	(102,320,420)				(102,320,420)		(102,320,420)
	Steam (ED-WA)	(203,015,533)	(203,015,533)			(203,015,533)	(203,015,533)		(203,015,533)		(203,015,533)			
1	Hydro (ED-AN)	(211,259,287)	(211,259,287)				(211,259,287)	(211,259,287)		(137,635,425)	(137,635,425)		(73,623,862)	(73,623,862)
1	Other (ED-AN)	(184,897,868)	(184,897,868)				(184,897,868)	(184,897,868)		(120,460,961)	(120,460,961)		(64,436,907)	(64,436,907)
Total Electric Production		(781,328,394)	(781,328,394)			(305,335,953)	(475,992,441)	(781,328,394)	(203,015,533)	(310,109,075)	(513,124,608)	(102,320,420)	(165,883,366)	(268,203,786)
Electric Transmission														
1	ED-AN	(266,143,962)	(266,143,962)				(266,143,962)	(266,143,962)		(173,392,791)	(173,392,791)		(92,751,171)	(92,751,171)
	ED-ID	(10,978,229)	(10,978,229)			(10,978,229)	(10,978,229)	(10,978,229)				(10,978,229)		(10,978,229)
	ED-WA	(17,498,698)	(17,498,698)			(17,498,698)	(17,498,698)	(17,498,698)	(17,498,698)		(17,498,698)			
Total Electric Transmissic		(294,620,889)	(294,620,889)			(28,476,927)	(266,143,962)	(294,620,889)	(17,498,698)	(173,392,791)	(190,891,489)	(10,978,229)	(92,751,171)	(103,729,400)
Electric Distribution														
3	ED-AN	(617,296)	(617,296)				(617,296)	(617,296)		(401,539)	(401,539)		(215,757)	(215,757)
	ED-ID	(303,812,024)	(303,812,024)			(303,812,024)	(303,812,024)	(303,812,024)				(303,812,024)		(303,812,024)
	ED-WA	(509,020,882)	(509,020,882)			(509,020,882)	(509,020,882)	(509,020,882)	(509,020,882)		(509,020,882)			
Total Electric Distribution		(813,450,202)	(813,450,202)			(812,832,906)	(617,296)	(813,450,202)	(509,020,882)	(401,539)	(509,422,421)	(303,812,024)	(215,757)	(304,027,781)
Gas Underground Storage														
	GD-AN	(20,373,725)		(20,373,725)										
	GD-OR	(1,841,593)			(1,841,593)									
Total Gas Underground S		(22,215,318)		(20,373,725)	(1,841,593)									
Gas Distribution														
	GD-AN	(2,107,383)		(2,107,383)										
	GD-ID	(111,020,282)		(111,020,282)										
	GD-WA	(209,812,678)		(209,812,678)										
	GD-OR	(154,301,094)			(154,301,094)									
Total Gas Distribution		(477,241,437)		(322,940,343)	(154,301,094)									
General Plant														
4	ED-AN	(37,113,853)	(37,113,853)				(37,113,853)	(37,113,853)		(25,257,833)	(25,257,833)		(11,856,020)	(11,856,020)
	ED-ID	(14,130,740)	(14,130,740)			(14,130,740)	(14,130,740)	(14,130,740)				(14,130,740)		(14,130,740)
	ED-WA	(27,923,851)	(27,923,851)			(27,923,851)	(27,923,851)	(27,923,851)	(27,923,851)		(27,923,851)			
7,4	CD-AA	(104,754,228)	(74,869,942)	(20,636,583)	(9,247,703)		(74,869,942)	(74,869,942)		(50,952,739)	(50,952,739)		(23,917,203)	(23,917,203)
9,4	CD-AN	(9,114,766)	(7,138,867)	(1,975,899)			(7,138,867)	(7,138,867)		(4,858,356)	(4,858,356)		(2,280,511)	(2,280,511)
9	CD-ID	(4,209,306)	(3,296,813)	(912,493)		(3,296,813)	(3,296,813)	(3,296,813)				(3,296,813)		(3,296,813)
9	CD-WA	(9,348,990)	(7,322,316)	(2,026,674)		(7,322,316)	(7,322,316)	(7,322,316)	(7,322,316)		(7,322,316)			
8	GD-AA	(2,920,593)		(2,010,069)	(910,524)									
	GD-AN	(4,082,417)		(4,082,417)										
	GD-ID	(2,499,833)		(2,499,833)										
	GD-WA	(14,163,654)		(14,163,654)										
	GD-OR	(6,111,388)			(6,111,388)									
Total General Plant		(236,373,619)	(171,796,382)	(48,307,622)	(16,269,615)	(52,673,720)	(119,122,662)	(171,796,382)	(35,246,167)	(81,068,928)	(116,315,095)	(17,427,553)	(38,053,734)	(55,481,287)
Total Accumulated Depr		(2,625,229,859)	(2,061,195,867)	(391,621,690)	(172,412,302)	(1,199,319,506)	(861,876,361)	(2,061,195,867)	(764,781,280)	(564,972,333)	(1,329,753,613)	(434,538,226)	(296,904,028)	(731,442,254)

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				65.150%	34.850%		
8	Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	3	Direct Distribution Operating Expense				65.048%	34.952%		
9	Elec/Gas North 4-Factor		78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio				68.055%	31.945%		

RESULTS OF OPERATIONS				Report ID: E-AAMT-12A		AVISTA UTILITIES									
ELECTRIC ACCUMULATED AMORTIZATION															
For Twelve Months Ended December 31, 2024															
Average of Monthly Averages Basis															
Ref/Basis		System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission															
1	Franchises (302000)	ED-AN	(17,029,354)	(17,029,354)			(17,029,354)	(17,029,354)		(11,094,624)	(11,094,624)		(5,934,730)	(5,934,730)	
1	Misc Intangible Plt (3030	ED-AN	(3,213,573)	(3,213,573)			(3,213,573)	(3,213,573)		(2,093,643)	(2,093,643)		(1,119,930)	(1,119,930)	
Total Production/Transmission			(20,242,927)	(20,242,927)			(20,242,927)	(20,242,927)		(13,188,267)	(13,188,267)		(7,054,660)	(7,054,660)	
Distribution															
	Franchises (302000)	ED-WA	(560,633)	(560,633)		(560,633)		(560,633)	(560,633)		(560,633)				
	Misc Intangible Plt (3030	ED-WA	(74,937)	(74,937)		(74,937)		(74,937)	(74,937)		(74,937)				
Total Distribution			(635,570)	(635,570)		(635,570)		(635,570)	(635,570)		(635,570)				
General Plant - 303000															
7,4		CD-AA	(5,658,039)	(4,043,913)	(1,114,634)		(4,043,913)	(4,043,913)		(2,752,085)	(2,752,085)		(1,291,828)	(1,291,828)	
9,1		CD-AN	(160,006)	(125,320)	(34,686)		(125,320)	(125,320)		(81,646)	(81,646)		(43,674)	(43,674)	
		GD-ID	(182,241)		(182,241)										
		GD-WA	(352,894)		(352,894)										
		GD-OR	(138,911)					(138,911)							
Total General Plant - 303000			(6,492,091)	(4,169,233)	(1,684,455)		(4,169,233)	(4,169,233)		(2,833,731)	(2,833,731)		(1,335,502)	(1,335,502)	
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	(178,859,030)	(127,834,126)	(35,235,229)		(127,834,126)	(127,834,126)		(86,997,515)	(86,997,515)		(40,836,611)	(40,836,611)	
9,4		CD-AN	(240,416)	(188,298)	(52,118)		(188,298)	(188,298)		(128,146)	(128,146)		(60,152)	(60,152)	
9		CD-ID	0	0	0	0		0			0	0		0	
9		CD-WA	(1,954,451)	(1,530,765)	(423,686)	(1,530,765)		(1,530,765)	(1,530,765)		(1,530,765)		0	0	
4		ED-AN	(18,701,816)	(18,701,816)		(18,701,816)		(18,701,816)		(12,727,521)	(12,727,521)		(5,974,295)	(5,974,295)	
		ED-ID	0	0		0		0				0		0	
		ED-WA	(3,909,673)	(3,909,673)		(3,909,673)		(3,909,673)	(3,909,673)		(3,909,673)				
8		GD-AA	(307,593)		(211,698)										
		GD-AN	0		0										
		GD-OR	(118,844)												
Total Misc IT Intangible Plant - 3031XX			(204,091,823)	(152,164,678)	(35,922,731)	(5,440,438)	(146,724,240)	(152,164,678)	(5,440,438)	(99,853,182)	(105,293,620)	0	(46,871,058)	(46,871,058)	
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	
9		CD-ID	0	0	0	0	0		0		0	0		0	
9		CD-WA	0	0	0	0	0		0		0				
4		ED-AN	(1,791,338)	(1,791,338)		(1,791,338)		(1,791,338)		(1,219,095)	(1,219,095)		(572,243)	(572,243)	
		ED-WA	0	0		0		0		0	0				
		GD-WA	0		0										
		GD-OR	0			0									
Total General Plant - 390200, 396200			(1,791,338)	(1,791,338)	0	0	0	(1,791,338)	(1,791,338)	0	(1,219,095)	(1,219,095)	0	(572,243)	(572,243)
Total Accumulated Amortization			(233,253,749)	(179,003,746)	(37,607,186)	(6,076,008)	(172,927,738)	(179,003,746)	(6,076,008)	(117,094,275)	(123,170,283)	0	(55,833,463)	(55,833,463)	
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		65.150%			34.850%			
8	Gas North/Oregon 4-Factor		0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio		68.055%			31.945%			
9	Elec/Gas North 4-Factor		78.323%	21.677%	0.000%										

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

AVISTA UTILITIES

Electric Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99	GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	12,395,279	0	0	8,859,154	8,859,154	0	0	2,441,870	2,441,870	0	1,094,255	1,094,255
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	19,722,109	811,230	704,722	10,248,987	11,764,939	3,261,722	94,782	2,660,894	6,017,398	845,517	1,094,255	1,939,772
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,241,530	8,516,971	3,398,281	9,326,278	21,241,530	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	5,103,815	0	0	0	0	0	0	0	0	5,103,815	0	5,103,815
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	132,850,520	0	0	94,950,924	94,950,924	0	0	26,171,552	26,171,552	0	11,728,044	11,728,044
9	CD-WA / ID / AN	32,583,107	9,668,416	6,496,103	9,355,222	25,519,741	2,676,029	1,797,994	2,589,343	7,063,366	0	0	0
	TOTAL ACCOUNT	216,829,572	18,185,387	9,894,384	113,632,424	141,712,195	27,726,629	1,797,994	28,760,895	58,285,518	5,103,815	11,728,044	16,831,859
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	4,139,683	1,735,192	7,798	2,396,693	4,139,683	0	0	0	0	0	0	0
99	GD-WA / ID / AN	177,625	0	0	0	0	177,625	0	0	177,625	0	0	0
99	GD-OR / AS	3,532	0	0	0	0	0	0	0	0	3,532	0	3,532
8	GD-AA	94,424	0	0	0	0	0	0	64,986	64,986	0	29,438	29,438
7	CD-AA	63,409,018	0	0	45,319,693	45,319,693	0	0	12,491,577	12,491,577	0	5,597,748	5,597,748
9	CD-WA / ID / AN	814,475	536,476	7,739	93,698	637,913	148,486	2,142	25,934	176,562	0	0	0
	TOTAL ACCOUNT	68,638,757	2,271,668	15,537	47,810,084	50,097,289	326,111	2,142	12,582,497	12,910,750	3,532	5,627,186	5,630,718
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	63,095,225	25,509,563	12,755,085	24,830,577	63,095,225	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,749,753	0	0	0	0	10,589,150	3,342,218	2,818,385	16,749,753	0	0	0
99	GD-OR / AS	4,877,163	0	0	0	0	0	0	0	0	4,877,163	0	4,877,163
8	GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7	CD-AA	7,630,641	0	0	5,453,772	5,453,772	0	0	1,503,236	1,503,236	0	673,633	673,633
9	CD-WA / ID / AN	6,924,200	1,486,570	742,200	3,194,401	5,423,171	411,454	205,427	884,148	1,501,029	0	0	0
	TOTAL ACCOUNT	99,374,169	26,996,133	13,497,285	33,478,750	73,972,168	11,000,604	3,547,645	5,272,657	19,820,906	4,877,163	703,932	5,581,095

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

AVISTA UTILITIES

Electric Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99	GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99	GD-OR / AS	27,573	0	0	0	0	0	0	0	0	27,573	0	27,573
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	6,152,616	654,291	188,149	3,976,412	4,818,852	181,095	52,076	1,100,593	1,333,764	0	0	0
	TOTAL ACCOUNT	6,887,848	713,157	188,149	4,399,279	5,300,585	403,448	52,076	1,103,060	1,558,584	27,573	1,106	28,679
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	9,830,144	2,044,025	670,268	7,115,851	9,830,144	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,997,964	0	0	0	0	3,060,139	598,948	338,877	3,997,964	0	0	0
99	GD-OR / AS	1,483,333	0	0	0	0	0	0	0	0	1,483,333	0	1,483,333
8	GD-AA	5,885,092	0	0	0	0	0	0	4,050,356	4,050,356	0	1,834,736	1,834,736
7	CD-AA	16,011,113	0	0	11,443,463	11,443,463	0	0	3,154,189	3,154,189	0	1,413,461	1,413,461
9	CD-WA / ID / AN	2,014,248	28,177	753,853	795,569	1,577,599	7,799	208,652	220,198	436,649	0	0	0
	TOTAL ACCOUNT	39,221,894	2,072,202	1,424,121	19,354,883	22,851,206	3,067,938	807,600	7,763,620	11,639,158	1,483,333	3,248,197	4,731,530
	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	3,295,779	398,866	2,777	2,894,136	3,295,779	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	1,257,691	0	0	898,897	898,897	0	0	247,765	247,765	0	111,029	111,029
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	5,009,826	398,866	2,777	3,793,033	4,194,676	110,331	0	502,713	613,044	18,586	183,520	202,106
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	24,606,084	12,289,502	7,566,723	4,749,859	24,606,084	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,871,683	0	0	0	0	3,169,974	881,120	820,589	4,871,683	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	31,416,921	12,543,331	7,888,122	5,622,883	26,054,336	3,240,229	970,077	1,061,791	5,272,097	43,834	46,654	90,488

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

AVISTA UTILITIES

Electric Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	41,696,109	12,264,299	6,604,397	22,827,413	41,696,109	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,056,983	0	0	0	0	763,135	287,726	6,122	1,056,983	0	0	0
99		GD-OR / AS	721,780	0	0	0	0	0	0	0	0	721,780	0	721,780
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7		CD-AA	124,386,589	0	0	88,901,583	88,901,583	0	0	24,504,158	24,504,158	0	10,980,848	10,980,848
9		CD-WA/ ID / AN	17,087,332	10,756,192	112,324	2,514,624	13,383,140	2,977,104	31,089	695,999	3,704,192	0	0	0
		TOTAL ACCOUNT	185,192,091	23,020,491	6,716,721	114,243,620	143,980,832	3,740,239	318,815	25,373,726	29,432,780	721,780	11,056,699	11,778,479
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	245,985	0	6,846	239,139	245,985	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	781,047	0	0	558,230	558,230	0	0	153,866	153,866	0	68,951	68,951
9		CD-WA/ ID / AN	27,413	0	13,770	7,701	21,471	0	3,811	2,131	5,942	0	0	0
		TOTAL ACCOUNT	1,064,426	0	20,616	805,070	825,686	0	3,811	156,609	160,420	9,092	69,228	78,320
		TOTAL GENERAL PLANT	673,474,400	87,012,465	40,352,434	353,505,800	480,870,699	52,877,251	7,594,942	85,238,462	145,710,655	13,134,225	33,758,821	46,893,046

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID: C-IPL-12A	AVISTA UTILITIES										
COMMON INTANGIBLE PLANT				Electric Copy										
For Twelve Months Ended December 31, 2024 Average of Monthly Averages Basis														
			***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	0
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	425,951
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	549,322
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	0
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,005,302	5,422,711	0	23,582,591	29,005,302	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	368,829	0	0	0	0	0	0	253,843	253,843	0	114,986	114,986
7		CD-AA	107,315,472	0	0	76,700,514	76,700,514	0	0	21,141,148	21,141,148	0	9,473,810	9,473,810
9		CD-WA / ID / AN	1,194,147	697,518	0	237,761	935,279	193,060	0	65,808	258,868	0	0	0
		TOTAL ACCOUNT	138,238,361	6,120,229	0	100,520,866	106,641,095	193,060	0	21,460,799	21,653,859	354,611	9,588,796	9,943,407
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,375,117	25,693	0	7,349,424	7,375,117	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,137,463	0	0	0	0	0	0	782,848	782,848	0	354,615	354,615
7		CD-AA	41,046,314	0	0	29,336,621	29,336,621	0	0	8,086,124	8,086,124	0	3,623,569	3,623,569
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	49,558,894	25,693	0	36,686,045	36,711,738	0	0	8,868,972	8,868,972	0	3,978,184	3,978,184
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,551,731	0	0	7,551,731	7,551,731	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	7,551,731	0	0	7,551,731	7,551,731	0	0	0	0	0	0	0
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

RESULTS OF OPERATIONS			Report ID: C-IPL-12A	AVISTA UTILITIES										
COMMON INTANGIBLE PLANT				Electric Copy										
For Twelve Months Ended December 31, 2024														
Average of Monthly Averages Basis														
			***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,773,838	1,773,838	0	0	1,773,838	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	45,092	0	0	32,228	32,228	0	0	8,883	8,883	0	3,981	3,981
9		CD-WA / ID / AN	1,831,817	1,434,716	0	0	1,434,716	397,101	0	0	397,101	0	0	0
		TOTAL ACCOUNT	3,650,747	3,208,554	0	32,228	3,240,782	397,101	0	8,883	405,984	0	3,981	3,981
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	994,819	382,019	0	612,800	994,819	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	27,734,631	0	0	19,822,496	19,822,496	0	0	5,463,722	5,463,722	0	2,448,413	2,448,413
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	28,729,450	382,019	0	20,435,296	20,817,315	0	0	5,463,722	5,463,722	0	2,448,413	2,448,413
		TOTAL	375,869,970	10,056,211	0	272,678,591	282,734,802	1,612,755	771,517	62,158,885	64,543,157	780,562	27,811,449	28,592,011

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(61,229,884)	(43,762,223)	(12,062,287)	(5,405,374)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
Total			(61,879,431)	(44,411,770)	(12,062,287)	(5,405,374)

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 December 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/BasisAccount Description		***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ***		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,454,221	7,454,221	0	0	0	0	7,454,221
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	285	285	0	0	0	0	285
7/4	154550 Supply Chain Average Cost Variance	0	0	(247)	(247)	0	0	0	0	(247)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(846)	(846)	0	0	0	0	(846)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	108,350,180	45,792,836	0	154,143,016	91,775,689	37,928,845	16,574,491	7,863,991	0
TOTAL		108,350,180	45,792,836	7,453,413	161,596,429	91,775,689	37,928,845	16,574,491	7,863,991	7,453,413

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%	31.945%	30.728%	100.000%
99	Not Allocated								