

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	226,978,603	153,748,218	73,230,385
	Adjustments			
	Adjusted Net Operating Income (Loss)	226,978,603	153,748,218	73,230,385
E-APL	Electric Net Rate Base	3,325,053,662	2,233,352,756	1,091,700,906
	<b>RATE OF RETURN</b>	<b>6.826%</b>	<b>6.884%</b>	<b>6.708%</b>

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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers - AMA Percent	09-01-2023 thru 08-31-2024	416,547 100.000%	270,706 64.988%	145,841 35.012%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2023 thru 08-31-2024	44,824,621 100.000%	30,744,782 68.589%	14,079,839 31.411%
	Input	Jurisdictional 4-Factor Ratio	01-01-2023 thru 12-31-2023			
		Direct O & M Accts 500 - 598		45,392,946	30,552,284	14,840,662
		Direct O & M Accts 901 - 935		12,172,804	9,166,506	3,006,298
		Total		57,565,750	39,718,790	17,846,960
		Percentage		100.000%	68.997%	31.003%
		Direct Labor Accts 500 - 598		12,305,000	9,030,113	3,274,887
		Direct Labor Accts 901 - 935		6,020,416	4,131,650	1,888,766
		Total		18,325,416	13,161,763	5,163,653
		Percentage		100.000%	71.822%	28.178%
		Number of Customers		416,479	270,433	146,046
		Percentage		100.000%	64.933%	35.067%
		Net Direct Plant		1,661,390,549	1,147,322,459	514,068,090
		Percentage		100.000%	69.058%	30.942%
4		Total Percentages Percent		400.000%	274.811%	125.189%
				100.000%	68.703%	31.297%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2023 thru 12-31-2023				
		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
		<b>Total</b>		<b>135,565,074</b>	<b>115,155,464</b>	<b>14,007,349</b>	<b>6,402,261</b>
		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
		<b>Total</b>		<b>100,099,953</b>	<b>74,273,808</b>	<b>17,265,118</b>	<b>8,561,027</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>285.888%</b>	<b>78.801%</b>	<b>35.311%</b>
		Average (CD AA)		100.000%	71.472%	19.700%	8.828%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894		13,730,176	0	9,527,830	4,202,346
		Direct O & M Accts 901 - 935		3,580,140	0	1,946,392	1,633,748
		Direct O & M Accts 901 - 905 Utility 9 Only		1,629,031	0	1,629,031	0
		<b>Total</b>		<b>18,939,347</b>	<b>0</b>	<b>13,103,253</b>	<b>5,836,094</b>
		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
		<b>Total</b>		<b>18,747,609</b>	<b>0</b>	<b>12,791,150</b>	<b>5,956,459</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>275.296%</b>	<b>124.704%</b>
		Average (GD AA)		100.000%	0.000%	68.824%	31.176%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
		Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2023 thru 08-31-2024	1,632,111,710	1,122,067,026	510,044,684	
		Percent		100.000%	68.749%	31.251%	
11		Book Depreciation	09-01-2023 thru 08-31-2024	154,262,413	104,141,243	50,121,170	
		Percent		100.000%	67.509%	32.491%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended August 31, 2024  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2023 thru 08-31-2024	3,728,982,610 100.000%	2,490,840,601 66.797%	1,238,142,009 33.203%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2023 thru 08-31-2024	304,387,551 100.000%	209,969,519 68.981%	94,418,032 31.019%
14		Net Allocated Schedule M's - AMA Percent	09-01-2023 thru 08-31-2024	-146,206,864 100.000%	-98,171,973 67.146%	-48,034,891 32.854%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	458,413,588	0	458,413,588	300,983,334	0	300,983,334	157,430,254	0	157,430,254
99	442200	Commercial - Firm & Int.	362,766,767	0	362,766,767	260,200,148	0	260,200,148	102,566,619	0	102,566,619
1	442300	Industrial	129,742,979	0	129,742,979	70,285,204	0	70,285,204	59,457,775	0	59,457,775
99	444000	Public Street & Highway Lighting	8,585,653	0	8,585,653	5,459,901	0	5,459,901	3,125,752	0	3,125,752
99	448000	Interdepartmental Revenue	1,874,917	0	1,874,917	1,602,148	0	1,602,148	272,769	0	272,769
99	499XXX	Unbilled Revenue	497,111	0	497,111	292,493	0	292,493	204,618	0	204,618
		TOTAL SALES TO ULTIMATE CUSTOMERS	961,881,015	0	961,881,015	638,823,228	0	638,823,228	323,057,787	0	323,057,787
1	447XXX	Sales for Resale	0	248,106,765	248,106,765	0	159,979,242	159,979,242	0	88,127,523	88,127,523
		TOTAL SALES OF ELECTRICITY	961,881,015	248,106,765	1,209,987,780	638,823,228	159,979,242	798,802,470	323,057,787	88,127,523	411,185,310
		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	146,950	0	146,950	45,690	0	45,690	101,260	0	101,260
1	453000	Sales of Water & Water Power	0	595,004	595,004	0	383,659	383,659	0	211,345	211,345
1	454000	Rent from Electric Property	8,624,261	208,234	8,832,495	4,831,394	134,269	4,965,663	3,792,867	73,965	3,866,832
1	454100	Rent from Trnsmmission Joint Use	59,875	0	59,875	21,390	0	21,390	38,485	0	38,485
1	456XXX	Other Electric Revenues	33,958,383	59,789,547	93,747,930	24,758,792	38,552,300	63,311,092	9,199,591	21,237,247	30,436,838
		TOTAL OTHER OPERATING REVENUE	42,789,469	60,592,785	103,382,254	29,657,266	39,070,228	68,727,494	13,132,203	21,522,557	34,654,760
		TOTAL ELECTRIC REVENUE	1,004,670,484	308,699,550	1,313,370,034	668,480,494	199,049,470	867,529,964	336,189,990	109,650,080	445,840,070

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For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	169,121	169,121	0	109,049	109,049	0	60,072	60,072
1	501XXX	Fuel	0	41,847,805	41,847,805	0	26,983,465	26,983,465	0	14,864,340	14,864,340
1	502000	Steam Expense	0	4,009,004	4,009,004	0	2,585,006	2,585,006	0	1,423,998	1,423,998
1	503000	Steam Power Gen - Steam Purchases	0	27,596	27,596	0	17,794	17,794	0	9,802	9,802
1	505000	Electric Expense	0	765,025	765,025	0	493,288	493,288	0	271,737	271,737
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,298,229	6,298,229	0	4,061,098	4,061,098	0	2,237,131	2,237,131
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	(308,699)	0	(308,699)	(1,028,117)	0	(1,028,117)	719,418	0	719,418
		MAINTENANCE									
1	510000	Supervision & Engineering	0	528,527	528,527	0	340,794	340,794	0	187,733	187,733
1	511000	Structures	0	891,233	891,233	0	574,667	574,667	0	316,566	316,566
1	512000	Boiler Plant	0	9,180,253	9,180,253	0	5,919,427	5,919,427	0	3,260,826	3,260,826
1	513000	Electric Plant	0	3,011,307	3,011,307	0	1,941,691	1,941,691	0	1,069,616	1,069,616
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,280,411	1,280,411	0	825,609	825,609	0	454,802	454,802
		TOTAL STEAM POWER GENERATION EXP	(308,699)	68,008,511	67,699,812	(1,028,117)	43,851,888	42,823,771	719,418	24,156,623	24,876,041
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,204,147	2,204,147	0	1,421,234	1,421,234	0	782,913	782,913
1	536000	Water for Power	0	1,184,715	1,184,715	0	763,904	763,904	0	420,811	420,811
1	537000	Hydraulic Expense	7,147,258	3,327,824	10,475,082	4,641,300	2,145,781	6,787,081	2,505,958	1,182,043	3,688,001
1	538000	Electric Expense	0	6,608,612	6,608,612	0	4,261,233	4,261,233	0	2,347,379	2,347,379
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,173,786	2,173,786	0	1,401,657	1,401,657	0	772,129	772,129
1	540000	Rent	0	1,674,333	1,674,333	0	1,079,610	1,079,610	0	594,723	594,723
1	540100	MT Trust Funds Land Settlement Rents	6,034,000	0	6,034,000	3,925,310	0	3,925,310	2,108,690	0	2,108,690
		MAINTENANCE									
1	541000	Supervision & Engineering	0	560,322	560,322	0	361,296	361,296	0	199,026	199,026
1	542000	Structures	0	362,258	362,258	0	233,584	233,584	0	128,674	128,674
1	543000	Reservoirs, Dams, & Waterways	0	268,936	268,936	0	173,410	173,410	0	95,526	95,526
1	544000	Electric Plant	0	3,075,264	3,075,264	0	1,982,930	1,982,930	0	1,092,334	1,092,334
1	545000	Miscellaneous Hydraulic Plant	0	598,210	598,210	0	385,726	385,726	0	212,484	212,484
		TOTAL HYDRO POWER GENERATION EXP	13,181,258	22,038,407	35,219,665	8,566,610	14,210,365	22,776,975	4,614,648	7,828,042	12,442,690
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	508,722	508,722	0	328,024	328,024	0	180,698	180,698
1	547XXX	Fuel	0	128,181,456	128,181,456	0	82,651,403	82,651,403	0	45,530,053	45,530,053
1	548000	Generation Expense	0	5,114,011	5,114,011	0	3,297,514	3,297,514	0	1,816,497	1,816,497
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,455,819	1,455,819	0	938,712	938,712	0	517,107	517,107
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
		MAINTENANCE									
1	551000	Supervision & Engineering	0	761,357	761,357	0	490,923	490,923	0	270,434	270,434
1	552000	Structures	0	115,259	115,259	0	74,319	74,319	0	40,940	40,940
1	553000	Generating & Electric Equipment	0	2,739,003	2,739,003	0	1,766,109	1,766,109	0	972,894	972,894
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,600,378	1,600,378	0	1,031,924	1,031,924	0	568,454	568,454
		TOTAL OTHER POWER GENERATION EXP	0	140,579,110	140,579,110	0	90,645,410	90,645,410	0	49,933,700	49,933,700



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Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	13,204,952	230,894,951	244,099,903	0	148,881,064	148,881,064	13,204,952	82,013,887	95,218,839
1	556000	System Control & Load Dispatching	0	930,907	930,907	0	600,249	600,249	0	330,658	330,658
E-557	557XXX	Other Expense	30,807,203	31,003,469	61,810,672	4,940,766	19,991,038	24,931,804	25,866,437	11,012,431	36,878,868
TOTAL OTHER POWER SUPPLY EXPENSE			44,012,155	262,829,327	306,841,482	4,940,766	169,472,351	174,413,117	39,071,389	93,356,976	132,428,365
TOTAL PRODUCTION OPERATING EXP			56,884,714	493,455,355	550,340,069	12,479,259	318,180,014	330,659,273	44,405,455	175,275,341	219,680,796
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,296,935	2,296,935	0	1,481,064	1,481,064	0	815,871	815,871
1	561000	Load Dispatching	0	2,948,423	2,948,423	0	1,901,143	1,901,143	0	1,047,280	1,047,280
1	562000	Station Expense	0	396,534	396,534	0	255,685	255,685	0	140,849	140,849
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	471,681	471,681	0	304,140	304,140	0	167,541	167,541
1	565XXX	Transmission of Electricity by Others	0	19,389,202	19,389,202	0	12,502,157	12,502,157	0	6,887,045	6,887,045
1	566000	Miscellaneous Transmission Expense	0	4,309,397	4,309,397	0	2,778,699	2,778,699	0	1,530,698	1,530,698
1	567000	Rent	0	105,624	105,624	0	68,106	68,106	0	37,518	37,518
MAINTENANCE											
1	568000	Supervision & Engineering	18,391	335,482	353,873	18,391	216,319	234,710	0	119,163	119,163
1	569000	Structures	8,698	411,808	420,506	8,268	265,534	273,802	430	146,274	146,704
1	570000	Station Equipment	0	931,172	931,172	0	600,420	600,420	0	330,752	330,752
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	8,571	1,796,484	1,805,055	3,400	1,158,373	1,161,773	5,171	638,111	643,282
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	282	59,249	59,531	282	38,204	38,486	0	21,045	21,045
TOTAL TRANSMISSION OPERATING EXP			35,942	33,451,991	33,487,933	30,341	21,569,844	21,600,185	5,601	11,882,147	11,887,748

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For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
E-DEPX		Depreciation Expense-Production	16,299,409	31,306,384	47,605,793	11,718,553	20,186,356	31,904,909	4,580,856	11,120,028	15,700,884	
E-DEPX		Depreciation Expense-Transmission	763,228	22,797,607	23,560,835	524,217	14,699,897	15,224,114	239,011	8,097,710	8,336,721	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,181,607	1,181,607	0	761,900	761,900	0	419,707	419,707	
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0	(737,077)	
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0	0	
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0	0	0	0	0	0	0	0	0	
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	128,960	128,960	0	71,040	71,040	
99	407327	Colstrip Reg. Asset Amortization	1,804,617	0	1,804,617	1,076,325	0	1,076,325	728,292	0	728,292	
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,097	21,097	0	11,622	11,622	
1	407334	Amortization of EIM Deferral	349,560	0	349,560	0	0	0	349,560	0	349,560	
99	407360	Amortization of CS2 & COLSTRIP O&M	1,059,468	0	1,059,468	0	0	0	1,059,468	0	1,059,468	
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	570,058	570,058	0	314,027	314,027	
99	407395	Optional Renewable Power Revenue Offset	367,735	0	367,735	278,712	0	278,712	89,023	0	89,023	
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	(3,117,351)	0	(3,117,351)	(1,474,013)	0	(1,474,013)	(1,643,338)	0	(1,643,338)	
99	407434	EIM Deferred O&M	(307,203)	0	(307,203)	0	0	0	(307,203)	0	(307,203)	
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,894,703)	0	(14,894,703)	(9,923,515)	0	(9,923,515)	(4,971,188)	0	(4,971,188)	
99	407451	Deferral CEIP	(1,550,658)	0	(1,550,658)	(1,550,658)	0	(1,550,658)	0	0	0	
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(3,227,843)	0	(3,227,843)	0	0	0	(3,227,843)	0	(3,227,843)	
99	407494	Amortization of Schedule 98 REC Rev	(6)	0	(6)	(6)	0	(6)	0	0	0	
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,426)	(5,426)	0	(2,989)	(2,989)	
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,919,376	17,919,376	0	11,554,414	11,554,414	0	6,364,962	6,364,962	
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,342,078)	74,313,363	68,971,285	(1,389,359)	47,917,256	46,527,897	(3,952,719)	26,396,107	22,443,388	
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	51,578,578	601,220,709	652,799,287	11,120,241	387,667,114	398,787,355	40,458,337	213,553,595	254,011,932	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	933,592	2,964,527	3,898,119	717,197	2,033,339	2,750,536	216,395	931,188	1,147,583
3	582000	Station Expense	842,279	121,754	964,033	586,168	83,510	669,678	256,111	38,244	294,355
3	583000	Overhead Line Expense	2,027,282	969,847	2,997,129	1,329,095	665,208	1,994,303	698,187	304,639	1,002,826
3	584000	Underground Line Expense	3,097,010	9,773	3,106,783	1,853,895	6,703	1,860,598	1,243,115	3,070	1,246,185
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	17,292	0	17,292	17,144	0	17,144	148	0	148
3	586000	Meter Expense	2,206,362	24,712	2,231,074	1,778,448	16,950	1,795,398	427,914	7,762	435,676
3	587000	Customer Installations Expense	735,120	84,982	820,102	483,211	58,288	541,499	251,909	26,694	278,603
3	588000	Miscellaneous Distribution Expense	5,385,250	3,635,961	9,021,211	4,047,694	2,493,869	6,541,563	1,337,556	1,142,092	2,479,648
3	589000	Rent	110	250,957	251,067	110	172,129	172,239	0	78,828	78,828
		MAINTENANCE:									
3	590000	Supervision & Engineering	277,322	1,006,463	1,283,785	209,995	690,323	900,318	67,327	316,140	383,467
3	591000	Structures	356,799	12,617	369,416	227,499	8,654	236,153	129,300	3,963	133,263
3	592000	Station Equipment	557,511	42,915	600,426	311,174	29,435	340,609	246,337	13,480	259,817
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	26,763,567	(1,010)	26,762,557	17,944,506	(693)	17,943,813	8,819,061	(317)	8,818,744
3	594000	Underground Lines	824,927	0	824,927	582,300	0	582,300	242,627	0	242,627
3	595000	Line Transformers	293,969	0	293,969	225,674	0	225,674	68,295	0	68,295
3	596000	Street Light & Signal System Maintenance Exp	63,130	0	63,130	57,083	0	57,083	6,047	0	6,047
3	597000	Meters	70,809	0	70,809	64,995	0	64,995	5,814	0	5,814
3	598000	Miscellaneous Distribution Expense	372,289	292,476	664,765	308,595	200,606	509,201	63,694	91,870	155,564
		TOTAL DISTRIBUTION OPERATING EXP	44,824,620	9,415,974	54,240,594	30,744,783	6,458,321	37,203,104	14,079,837	2,957,653	17,037,490
E-DEPX		Depreciation Expense-Distribution	60,700,461	86,224	60,786,685	41,411,968	59,140	41,471,108	19,288,493	27,084	19,315,577
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	119,165	0	119,165	119,165	0	119,165	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	58,929,205	0	58,929,205	52,822,511	0	52,822,511	6,106,694	0	6,106,694
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	119,748,831	86,224	119,835,055	94,353,644	59,140	94,412,784	25,395,187	27,084	25,422,271
		TOTAL DISTRIBUTION EXPENSES	164,573,451	9,502,198	174,075,649	125,098,427	6,517,461	131,615,888	39,475,024	2,984,737	42,459,761

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	125,114	125,114	0	81,309	81,309	0	43,805	43,805
2	902000	Meter Reading Expenses	507,958	124,303	632,261	349,714	80,782	430,496	158,244	43,521	201,765
2	903XXX	Customer Records & Collection Expenses	1,105,008	7,962,408	9,067,416	596,292	5,174,610	5,770,902	508,716	2,787,798	3,296,514
2	904000	Uncollectible Accounts	4,800,007	85,300	4,885,307	3,870,667	55,435	3,926,102	929,340	29,865	959,205
2	905000	Misc Customer Accounts	0	181,275	181,275	0	117,807	117,807	0	63,468	63,468
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>6,412,973</b>	<b>8,478,400</b>	<b>14,891,373</b>	<b>4,816,673</b>	<b>5,509,943</b>	<b>10,326,616</b>	<b>1,596,300</b>	<b>2,968,457</b>	<b>4,564,757</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	35,620,044	201,222	35,821,266	31,236,582	130,770	31,367,352	4,383,462	70,452	4,453,914
2	909000	Advertising	171,882	699,669	871,551	148,865	454,701	603,566	23,017	244,968	267,985
2	910000	Misc Customer Service & Info Exp	0	90,891	90,891	0	59,068	59,068	0	31,823	31,823
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>35,791,926</b>	<b>991,782</b>	<b>36,783,708</b>	<b>31,385,447</b>	<b>644,539</b>	<b>32,029,986</b>	<b>4,406,479</b>	<b>347,243</b>	<b>4,753,722</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	192,644	0	192,644	192,644	0	192,644	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>192,644</b>	<b>0</b>	<b>192,644</b>	<b>192,644</b>	<b>0</b>	<b>192,644</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	1,879,841	29,440,618	31,320,459	1,005,398	20,226,588	21,231,986	874,443	9,214,030	10,088,473
4	921000	Office Supplies & Expenses	1,150	3,805,511	3,806,661	826	2,614,500	2,615,326	324	1,191,011	1,191,335
4	922000	Admin Exp Transferred--Credit	0	(113,795)	(113,795)	0	(78,181)	(78,181)	0	(35,614)	(35,614)
4	923000	Outside Services Employed	2,241,454	11,956,389	14,197,843	2,152,658	8,214,398	10,367,056	88,796	3,741,991	3,830,787
4	924000	Property Insurance Premium	0	3,043,098	3,043,098	0	2,090,700	2,090,700	0	952,398	952,398
4	925XXX	Injuries and Damages	9,149,653	8,783,436	17,933,089	6,127,583	6,034,484	12,162,067	3,022,070	2,748,952	5,771,022
4	926XXX	Employee Pensions and Benefits	3,633,060	26,701,913	30,334,973	2,707,757	18,345,015	21,052,772	925,303	8,356,898	9,282,201
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,774,530	4,722,550	8,497,080	3,138,419	3,045,100	6,183,519	636,111	1,677,450	2,313,561
4	930000	Miscellaneous General Expenses	262,559	7,135,796	7,398,355	232,655	4,902,506	5,135,161	29,904	2,233,290	2,263,194
4	931000	Rents	10,540	995,534	1,006,074	285	683,962	684,247	10,255	311,572	321,827
4	935000	Maintenance of General Plant	1,572,335	12,906,301	14,478,636	1,027,627	8,867,016	9,894,643	544,708	4,039,285	4,583,993
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>22,526,322</b>	<b>109,377,351</b>	<b>131,903,673</b>	<b>16,393,208</b>	<b>74,946,088</b>	<b>91,339,296</b>	<b>6,133,114</b>	<b>34,431,263</b>	<b>40,564,377</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,707,114	18,601,989	22,309,103	2,760,990	12,780,124	15,541,114	946,124	5,821,865	6,767,989
E-AMTX		Amortization Expense-General Plant - 303000	0	304,109	304,109	0	208,610	208,610	0	95,499	95,499
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,992,779	44,724,954	46,717,733	1,992,779	30,727,385	32,720,164	0	13,997,569	13,997,569
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	422,431	422,431	0	290,223	290,223	0	132,208	132,208
99	407229	Idaho Earnings Test Amortization	(343,485)	0	(343,485)	0	0	0	(343,485)	0	(343,485)
99	407230	Tax Reform Amortization	(66,454)	0	(66,454)	0	0	0	(66,454)	0	(66,454)
99	407306	Regulatory Debit - AMI Amortization	2,280,858	0	2,280,858	2,280,858	0	2,280,858	0	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	1,506,272	0	1,506,272	1,506,272	0	1,506,272	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	282,413	1,809,119	2,091,532	222,861	1,208,437	1,431,298	59,552	600,682	660,234
99	407314	Regulatory Debit - FISERVE Amortization	97,131	0	97,131	0	0	0	97,131	0	97,131
99	407315	Regulatory Debit - Clean Fuels Program	81,230	0	81,230	81,230	0	81,230	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	1,428,156	0	1,428,156	444,196	0	444,196	983,960	0	983,960
99	407344	Regulatory Credit - Amort - WF Resiliency	7,810,766	0	7,810,766	5,756,545	0	5,756,545	2,054,221	0	2,054,221
99	407347	Regulatory Credit - Deferral - COVID-19	(246,090)	0	(246,090)	0	0	0	(246,090)	0	(246,090)
99	407357	AMORT OF INTERVENOR FUND DEFER	112,193	0	112,193	112,193	0	112,193	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	70,018	0	70,018	70,018	0	70,018	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	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	(424,336)	0	(424,336)	0	0	0	(424,336)	0	(424,336)
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0	0
99	407443	Regulatory Credit - Reg. Fees Deferral	(1,290,920)	0	(1,290,920)	(1,290,920)	0	(1,290,920)	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	(1,664,168)	0	(1,664,168)	(1,643,419)	0	(1,643,419)	(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	(7,613,859)	0	(7,613,859)	(6,471,646)	0	(6,471,646)	(1,142,213)	0	(1,142,213)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(7,529,020)	0	(7,529,020)	(5,069,515)	0	(5,069,515)	(2,459,505)	0	(2,459,505)
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	1,162,060	5,076,486	6,238,546	841,452	3,487,698	4,329,150	320,608	1,588,788	1,909,396
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,975,057	70,939,088	72,914,145	2,216,293	48,702,477	50,918,770	(241,236)	22,236,611	21,995,375
		TOTAL ADMIN & GENERAL EXPENSES	24,501,379	180,316,439	204,817,818	18,609,501	123,648,565	142,258,066	5,891,878	56,667,874	62,559,752
		TOTAL EXPENSES BEFORE FIT	283,050,951	800,509,528	1,083,560,479	191,222,933	523,987,622	715,210,555	91,828,018	276,521,906	368,349,924
		NET OPERATING INCOME (LOSS) BEFORE FIT			229,809,555			152,319,409			77,490,146
E-FIT		FEDERAL INCOME TAX			7,262,437			1,595,013			5,667,424
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,793,231)			(2,612,276)			(1,180,955)
E-FIT		AMORTIZED ITC			(638,254)			(411,546)			(226,708)
		ELECTRIC NET OPERATING INCOME (LOSS)			226,978,603			153,748,218			73,230,385

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers - AMA	100.000%	64.988%	35.012%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.589%	31.411%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	264,860	776,793	1,041,653	238,860	500,876	739,736	26,000	275,917	301,917
1	456010	Other Electric Rev-Financial	0	(6,440,425)	(6,440,425)	0	(4,152,786)	(4,152,786)	0	(2,287,639)	(2,287,639)
1	456015	Other Electric Rev-CT Fuel Sales	0	12,928,900	12,928,900	0	8,336,555	8,336,555	0	4,592,345	4,592,345
1	456016	Other Electric Rev-Resource Opt	0	7,902,063	7,902,063	0	5,095,250	5,095,250	0	2,806,813	2,806,813
1	456017	Other Electric Rev-Non Resource	0	120,758	120,758	0	77,865	77,865	0	42,893	42,893
1	456018	Other Electric Rev-Extraction	0	453,486	453,486	0	292,408	292,408	0	161,078	161,078
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(164,512)	1,640,453	1,475,941	0	1,057,764	1,057,764	(164,512)	582,689	418,177
1	456050	Other Electric Rev-Attachment Fees	1,411,402	265	1,411,667	1,157,693	171	1,157,864	253,709	94	253,803
1	456100	Transmission Revenue of Others	0	32,904,193	32,904,193	0	21,216,624	21,216,624	0	11,687,569	11,687,569
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	595,795	595,795	0	328,205	328,205
1	456130	Ancillary Services Revenue	0	1,169,514	1,169,514	0	754,103	754,103	0	415,411	415,411
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	2,151,780	0	2,151,780	1,677,836	0	1,677,836	473,944	0	473,944
1	456329	Amortization Res Decoupling Deferral	23,554,553	0	23,554,553	16,636,071	0	16,636,071	6,918,482	0	6,918,482
1	456338	Non-res Decoupling Deferred Rev	3,777,375	0	3,777,375	3,326,270	0	3,326,270	451,105	0	451,105
1	456339	Amortization Non-res Decoupling	2,095,347	0	2,095,347	1,583,923	0	1,583,923	511,424	0	511,424
1	456380	Other Electric Revenue-Clearwater	666,649	0	666,649	0	0	0	666,649	0	666,649
1	456700	Other Electric Rev-Low Voltage	200,929	0	200,929	138,138	0	138,138	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,779,528	1,779,528	0	1,147,440	1,147,440	0	632,088	632,088
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,225,724)	(1,225,724)	0	(790,347)	(790,347)	0	(435,377)	(435,377)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,225,724	1,225,724	0	790,347	790,347	0	435,377	435,377
1	456730	Other Elec Rev-Intraco Thermal	0	5,630,017	5,630,017	0	3,630,235	3,630,235	0	1,999,782	1,999,782
TOTAL ACCOUNT 456			33,958,383	59,789,545	93,747,928	24,758,791	38,552,300	63,311,091	9,199,592	21,237,245	30,436,837

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended August 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	206,698,138	206,698,138	0	133,278,959	133,278,959	0	73,419,179	73,419,179
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,686,230	1,686,230	0	1,087,281	1,087,281	0	598,949	598,949
1	555200	Purchased Power - Financial Swaps	0	2,380,536	2,380,536	0	1,534,970	1,534,970	0	845,566	845,566
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	13,204,952	0	13,204,952	0	0	0	13,204,952	0	13,204,952
1	555550	Non Monetary - Exchange Power	0	13,825	13,825	0	8,914	8,914	0	4,911	4,911
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,741,011	3,741,011	0	2,412,204	2,412,204	0	1,328,807	1,328,807
1	555710	Intercompany Purchase	0	1,169,514	1,169,514	0	754,103	754,103	0	415,411	415,411
1	555740	Purchased Power - EIM	0	15,205,697	15,205,697	0	9,804,633	9,804,633	0	5,401,064	5,401,064
TOTAL ACCOUNT 555			13,204,952	230,894,951	244,099,903	0	148,881,064	148,881,064	13,204,952	82,013,887	95,218,839

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	53,970	6,283,817	6,337,787	53,970	4,051,805	4,105,775	0	2,232,012	2,232,012
1	557010	Other Power Supply Expense - Financial	0	23,746,873	23,746,873	0	15,311,984	15,311,984	0	8,434,889	8,434,889
1	557018	Merchandise Processing Fee	0	51,954	51,954	0	33,500	33,500	0	18,454	18,454
1	557150	Fuel - Economic Dispatch	0	(24,759,851)	(24,759,851)	0	(15,965,152)	(15,965,152)	0	(8,794,699)	(8,794,699)
1	557160	Power Supply Expense - Miscellaneous	294	2,724,590	2,724,884	294	1,756,816	1,757,110	0	967,774	967,774
99	557161	Unbilled Add-Ons	(690,728)	0	(690,728)	(1,054,348)	0	(1,054,348)	363,620	0	363,620
1	557165	Other Resource Costs-CAISO Charges	0	322,832	322,832	0	208,162	208,162	0	114,670	114,670
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	1,860	383,858	385,718	0	247,512	247,512	1,860	136,346	138,206
1	557171	REC Broker Fees	0	66,940	66,940	0	43,163	43,163	0	23,777	23,777
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	698,804	0	698,804	698,804	0	698,804	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	(13,645,346)	0	(13,645,346)	(13,645,346)	0	(13,645,346)	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	16,906,036	0	16,906,036	16,906,036	0	16,906,036	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	2,379,618	0	2,379,618	2,379,618	0	2,379,618	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(895,760)	0	(895,760)	(895,760)	0	(895,760)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	11,057,208	0	11,057,208	0	0	0	11,057,208	0	11,057,208
99	557390	Idaho PCA Amortization	14,122,569	0	14,122,569	0	0	0	14,122,569	0	14,122,569
1	557395	Optional Renewable Power Expense Offset	0	1,110	1,110	0	716	716	0	394	394
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,206,715	3,206,715	0	2,067,690	2,067,690	0	1,139,025	1,139,025
1	557711	Turbine Gas Bookout Offset	0	(3,206,715)	(3,206,715)	0	(2,067,690)	(2,067,690)	0	(1,139,025)	(1,139,025)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	22,181,346	22,181,346	0	14,302,532	14,302,532	0	7,878,814	7,878,814
TOTAL ACCOUNT 557			30,807,203	31,003,469	61,810,672	4,940,766	19,991,038	24,931,804	25,866,437	11,012,431	36,878,868

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	909,723	201,222	1,110,945	824,134	130,770	954,904	85,589	70,452	156,041
99	908600	Public Purpose Tariff Rider Expense Offset	34,283,245	0	34,283,245	29,857,254	0	29,857,254	4,425,991	0	4,425,991
99	908610	Limited Income Tax Refund Program	292,351	0	292,351	292,351	0	292,351	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	134,725	0	134,725	262,843	0	262,843	(128,118)	0	(128,118)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			35,620,044	201,222	35,821,266	31,236,582	130,770	31,367,352	4,383,462	70,452	4,453,914

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	64.988%	35.012%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.34%	55.34%
2	Cost of Debt		5.217%	5.225%
	Total Weighted Cost		2.887%	2.892%
E-APL	Net Rate Base	3,325,053,662	2,233,352,756	1,091,700,906
	Interest Deduction for FIT Calculation	96,048,884	64,476,894	31,571,990
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,313,370,034	867,529,964	445,840,070
E-OPS	Less: Operating & Maintenance Expense	821,839,994	523,351,104	298,488,890
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	178,633,358	123,153,376	55,479,982
E-OTX	Less: Taxes Other than FIT	83,087,127	68,706,075	14,381,052
	Net Operating Income Before FIT	229,809,555	152,319,409	77,490,146
E-INT	Less: Interest Expense	96,048,884	64,476,894	31,571,990
E-OTX	Less: ID ITC Deferred & Amortization	(26,460)	0	(26,460)
E-SCM	Plus: Schedule M Adjustments	(99,151,179)	(80,247,215)	(18,903,964)
	Taxable Net Operating Income	34,583,032	7,595,300	26,987,732
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	7,262,437	1,595,013	5,667,424
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	7,262,437	1,595,013	5,667,424
E-DTE	Deferred FIT	12,146,337	11,877,855	268,482
E-DTE	Customer Tax Credit Amortization	(15,939,568)	(14,490,131)	(1,449,437)
1	411400 Amortized Investment Tax Credit	(638,254)	(411,546)	(226,708)
	Total Net FIT/Deferred FIT	2,830,952	(1,428,809)	4,259,761

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		83,582,155	119,425,304	203,007,459	58,527,670	79,713,636	138,241,306	25,054,485	39,711,668	64,766,153
12	997001 Contributions In Aid of Construction		0	9,543,624	9,543,624	0	6,374,855	6,374,855	0	3,168,769	3,168,769
12	997002 Injuries and Damages		0	342,933	342,933	0	229,069	229,069	0	113,864	113,864
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	(944,475)	(944,475)	0	(630,881)	(630,881)	0	(313,594)	(313,594)
99	997007 Idaho PCA		24,872,573	0	24,872,573	0	0	0	24,872,573	0	24,872,573
12	997009 Rathdrum Turbine Lease		0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization		0	314,466	314,466	0	210,054	210,054	0	104,412	104,412
99	997018 DSM Tariff Rider		(28,091,352)	(283)	(28,091,635)	(17,594,005)	(189)	(17,594,194)	(10,497,347)	(94)	(10,497,441)
12	997020 FAS87 Current Pension Accrual		0	(1,443,809)	(1,443,809)	0	(964,421)	(964,421)	0	(479,388)	(479,388)
12	997027 Uncollectibles		3,346,487	(2,735,981)	610,506	1,895,868	(1,827,553)	68,315	1,450,619	(908,428)	542,191
99	997031 Decoupling Mechanism		(31,579,054)	0	(31,579,054)	(23,224,100)	0	(23,224,100)	(8,354,954)	0	(8,354,954)
12	997032 Interest Rate Swaps		0	7,322,296	7,322,296	0	4,891,074	4,891,074	0	2,431,222	2,431,222
99	997033 BPA Residential Exchange		792,230	0	792,230	569,285	0	569,285	222,945	0	222,945
99	997034 Montana Hydro Settlement		2,156,540	(24,450,400)	(22,293,860)	1,431,512	(16,798,158)	(15,366,646)	725,028	(7,652,242)	(6,927,214)
99	997035 Leases		0	88,214	88,214	0	60,606	60,606	0	27,608	27,608
99	997043 Washington Deferred Power Costs		3,959,494	0	3,959,494	3,959,494	0	3,959,494	0	0	0
12	997044 Non-Monetary Power Costs		0	13,824	13,824	0	9,234	9,234	0	4,590	4,590
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	(2,215,218)	(2,215,218)	0	(1,479,699)	(1,479,699)	0	(735,519)	(735,519)
12	997049 Tax Depreciation		0	(180,863,117)	(180,863,117)	0	(120,811,136)	(120,811,136)	0	(60,051,981)	(60,051,981)
99	997058 Colstrip Community Fund		750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		0	884,086	884,086	0	590,543	590,543	0	293,543	293,543
99	997065 Amortization - Unbilled Revenue Add-Ins		(457,145)	0	(457,145)	(721,298)	0	(721,298)	264,153	0	264,153
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	6,591,568	6,591,568	0	4,402,970	4,402,970	0	2,188,598	2,188,598
12	997081 Deferred Compensation		0	(59,967)	(59,967)	0	(40,056)	(40,056)	0	(19,911)	(19,911)
4	997082 Meal Disallowances		0	684,865	684,865	0	470,523	470,523	0	214,342	214,342
12	997083 Paid Time Off		0	241,476	241,476	0	161,299	161,299	0	80,177	80,177
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(2,168,375)	0	(2,168,375)	0	0	0	(2,168,375)	0	(2,168,375)
99	997095 WA REC Deferral		1,483,858	0	1,483,858	1,483,858	0	1,483,858	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	21,856	21,856	0	10,864	10,864
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	(62,863,075)	(62,863,075)	0	(41,990,648)	(41,990,648)	0	(20,872,427)	(20,872,427)
99	997102 Amort Idaho Earnings Test (254229)		(343,485)	0	(343,485)	0	0	0	(343,485)	0	(343,485)
99	997107 MDM System		3,787,130	0	3,787,130	3,787,130	0	3,787,130	0	0	0
99	997109 Tax Reform Amortization		(66,454)	0	(66,454)	0	0	0	(66,454)	0	(66,454)
99	997110 FISERVE		97,131	266,395	363,526	0	177,944	177,944	97,131	88,451	185,582
12	997111 Capitalized Transportation		0	(104,426)	(104,426)	0	(69,753)	(69,753)	0	(34,673)	(34,673)
12	997114 AFUDC Debt CWIP		0	131,509	131,509	0	87,844	87,844	0	43,665	43,665
99	997115 AFUDC Equity DFIT Deferral		0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment		(4,508,954)	0	(4,508,954)	(2,711,243)	0	(2,711,243)	(1,797,711)	0	(1,797,711)

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,009,081	4,009,081	0	2,677,946	2,677,946	0	1,331,135	1,331,135
99	997120 Transportation Tax Disallowance	0	137,838	137,838	0	92,072	92,072	0	45,766	45,766
99	997122 Regulatory Fees	(1,290,920)	0	(1,290,920)	(1,290,920)	0	(1,290,920)	0	0	0
99	997123 EIM Deferred O&M	349,560	0	349,560	0	0	0	349,560	0	349,560
99	997125 COVID-19	(1,450,338)	0	(1,450,338)	(1,149,194)	0	(1,149,194)	(301,144)	0	(301,144)
99	997126 Prepaid Expenses	0	(255,166)	(255,166)	0	(170,443)	(170,443)	0	(84,723)	(84,723)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	1,251,182	1,251,182	0	835,752	835,752	0	415,430	415,430
99	997129 Mixed Service Costs (IDD#5)	0	(27,366,666)	(27,366,666)	0	(18,280,112)	(18,280,112)	0	(9,086,554)	(9,086,554)
99	997130 Wild Fire Resiliency Deferral	210,542	0	210,542	(701,466)	0	(701,466)	912,008	0	912,008
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	(1,550,658)	0	(1,550,658)	(1,550,658)	0	(1,550,658)	0	0	0
99	997138 Intervenor Funding	111,507	0	111,507	111,507	0	111,507	0	0	0
99	997139 Pension Settlement	0	465,385	465,385	0	310,863	310,863	0	154,522	154,522
99	997140 Insurance Balancing	(7,461,985)	0	(7,461,985)	(5,002,480)	0	(5,002,480)	(2,459,505)	0	(2,459,505)
99	997141 CCA	(309,244)	0	(309,244)	(1,028,117)	0	(1,028,117)	718,873	0	718,873
99	997143 Depreciation Rate Deferral	1,011,590	0	1,011,590	451,966	0	451,966	559,624	0	559,624
99	997145 Sec 174 Research Costs	0	5,348,951	5,348,951	0	3,572,939	3,572,939	0	1,776,012	1,776,012
99	997146 Clean Fuel Program	79,555	0	79,555	79,555	0	79,555	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>		<b>47,055,687</b>	<b>(146,206,866)</b>	<b>(99,151,179)</b>	<b>17,924,755</b>	<b>(98,171,970)</b>	<b>(80,247,215)</b>	<b>29,130,932</b>	<b>(48,034,896)</b>	<b>(18,903,964)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.797%	33.203%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Twelve Months Ended August 31, 2024  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
ef/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	19,209,467	19,209,467	0	12,831,348	12,831,348	0	6,378,119	6,378,119
99	410100	Deferred Federal Income Tax Expense - Washington	5,831,855	0	5,831,855	5,831,855	0	5,831,855	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,426,156	0	1,426,156	0	0	0	1,426,156	0	1,426,156
	410100	Total	7,258,011	19,209,467	26,467,478	5,831,855	12,831,348	18,663,203	1,426,156	6,378,119	7,804,275
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(17,896,323)	(17,896,323)	0	(11,954,207)	(11,954,207)	0	(5,942,116)	(5,942,116)
99	411100	Deferred Federal Income Tax Expense - Washington	3,215,291	0	3,215,291	3,215,291	0	3,215,291	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(2,645,598)	0	(2,645,598)	0	0	0	(2,645,598)	0	(2,645,598)
	411100	Total	569,693	(17,896,323)	(17,326,630)	3,215,291	(11,954,207)	(8,738,916)	(2,645,598)	(5,942,116)	(8,587,714)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	1,953,568	0	1,953,568	1,953,568	0	1,953,568	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,051,921	0	1,051,921	0	0	0	1,051,921	0	1,051,921
	410193	Total	3,005,489	0	3,005,489	1,953,568	0	1,953,568	1,051,921	0	1,051,921
<b>Total Deferred Federal Income Tax Expense</b>			<b>10,833,193</b>	<b>1,313,144</b>	<b>12,146,337</b>	<b>11,000,714</b>	<b>877,141</b>	<b>11,877,855</b>	<b>(167,521)</b>	<b>436,003</b>	<b>268,482</b>
99	411193	Customer Tax Credit Amortization - Washington	(14,490,131)	0	(14,490,131)	(14,490,131)	0	(14,490,131)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(1,449,437)	0	(1,449,437)	0	0	0	(1,449,437)	0	(1,449,437)
	411193	Total	(15,939,568)	0	(15,939,568)	(14,490,131)	0	(14,490,131)	(1,449,437)	0	(1,449,437)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.797%			33.203%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended August 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
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	68,640	68,640	0	44,259	44,259	0	24,381	24,381
1	408140	State Kwh Generation Tax	0	1,261,487	1,261,487	0	813,407	813,407	0	448,080	448,080
1	408150	R&P Property Tax--Production	0	12,288,502	12,288,502	0	7,923,626	7,923,626	0	4,364,876	4,364,876
1	408180	R&P Property Tax--Transmission	0	4,280,574	4,280,574	0	2,760,114	2,760,114	0	1,520,460	1,520,460
1	409100	State Income Tax--Montana & Oregon	0	20,173	20,173	0	13,008	13,008	0	7,165	7,165
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>17,919,376</b>	<b>17,919,376</b>	<b>0</b>	<b>11,554,414</b>	<b>11,554,414</b>	<b>0</b>	<b>6,364,962</b>	<b>6,364,962</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	25,593,871	0	25,593,871	25,593,853	0	25,593,853	18	0	18
99	408120	Municipal Occupation & License Tax	25,765,706	0	25,765,706	21,521,171	0	21,521,171	4,244,535	0	4,244,535
99	408160	Miscellaneous State or Local Tax--WA & ID	262	0	262	0	0	0	262	0	262
99	408170	R&P Property Tax--Distribution	7,595,775	0	7,595,775	5,707,487	0	5,707,487	1,888,288	0	1,888,288
99	409100	State Income Tax--Idaho	51	0	51	0	0	0	51	0	51
99	411410	State Income Tax--Idaho ITC Deferred	52	0	52	0	0	0	52	0	52
99	411420	State Income Tax--Idaho ITC Amortization	(26,512)	0	(26,512)	0	0	0	(26,512)	0	(26,512)
<b>TOTAL DISTRIBUTION</b>			<b>58,929,205</b>	<b>0</b>	<b>58,929,205</b>	<b>52,822,511</b>	<b>0</b>	<b>52,822,511</b>	<b>6,106,694</b>	<b>0</b>	<b>6,106,694</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,162,060	5,076,486	6,238,546	841,452	3,487,698	4,329,150	320,608	1,588,788	1,909,396
<b>TOTAL A&amp;G</b>			<b>1,162,060</b>	<b>5,076,486</b>	<b>6,238,546</b>	<b>841,452</b>	<b>3,487,698</b>	<b>4,329,150</b>	<b>320,608</b>	<b>1,588,788</b>	<b>1,909,396</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>60,091,265</b>	<b>22,995,862</b>	<b>83,087,127</b>	<b>53,663,963</b>	<b>15,042,112</b>	<b>68,706,075</b>	<b>6,427,302</b>	<b>7,953,750</b>	<b>14,381,052</b>

ALLOCATION RATIOS:

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

**RESULTS OF OPERATIONS**  
**ELECTRIC UTILITY PLANT**  
 For Twelve Months Ended August 31, 2024  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,116,666	7,116,666	0	4,588,826	4,588,826	0	2,527,840	2,527,840
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,289,600	1,289,600	0	710,400	710,400
1	182333	CDA Settlement Costs	0	977,493	977,493	0	630,287	630,287	0	347,206	347,206
1	182381	CDA Settlement Past Storage	0	26,412,058	26,412,058	0	17,030,495	17,030,495	0	9,381,563	9,381,563
1	302000	Franchises & Consents	2,832,171	44,049,218	46,881,389	2,832,171	28,402,936	31,235,107	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,928,409	105,284,312	111,212,721	5,928,409	72,333,481	78,261,890	0	32,950,831	32,950,831
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	32,646,622	32,646,622	0	22,429,209	22,429,209	0	10,217,413	10,217,413
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,741,984	7,741,984	0	5,318,975	5,318,975	0	2,423,009	2,423,009
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,241	70,157,241	0	48,200,129	48,200,129	0	21,957,112	21,957,112
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,744	20,864,744	0	14,334,705	14,334,705	0	6,530,039	6,530,039
4	303121	Misc Intangible Plant-AMI Software	6,491,525	52,060	6,543,585	6,491,525	35,767	6,527,292	0	16,293	16,293
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	42,447	17,184,691	17,227,138	42,447	11,806,398	11,848,845	0	5,378,293	5,378,293
TOTAL INTANGIBLE PLANT			15,614,268	350,917,531	366,531,799	15,614,268	237,182,968	252,797,236	0	113,734,563	113,734,563
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,582	3,857,582	0	2,487,369	2,487,369	0	1,370,213	1,370,213
1	311XXX	Structures & Improvements	112,006,858	29,211,388	141,218,246	73,179,172	18,835,503	92,014,675	38,827,686	10,375,885	49,203,571
1	312000	Boiler Plant	146,723,012	77,521,525	224,244,537	93,374,224	49,985,879	143,360,103	53,348,788	27,535,646	80,884,434
1	313000	Generators	383,612	0	383,612	246,937	0	246,937	136,675	0	136,675
1	314000	Turbogenerator Units	39,788,901	18,679,961	58,468,862	26,007,060	12,044,839	38,051,899	13,781,841	6,635,122	20,416,963
1	315000	Accessory Electric Equipment	18,450,794	12,501,086	30,951,880	12,052,564	8,060,700	20,113,264	6,398,230	4,440,386	10,838,616
1	316000	Miscellaneous Power Plant Equipment	15,041,171	2,626,923	17,668,094	9,826,747	1,693,840	11,520,587	5,214,424	933,083	6,147,507
TOTAL STEAM PRODUCTION PLANT			332,394,348	144,398,465	476,792,813	214,686,704	93,108,130	307,794,834	117,707,644	51,290,335	168,997,979
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	67,895,234	67,895,234	0	43,778,847	43,778,847	0	24,116,387	24,116,387
1	331XXX	Structures & Improvements	0	117,024,139	117,024,139	0	75,457,165	75,457,165	0	41,566,974	41,566,974
1	332XXX	Reservoirs, Dams, & Waterways	0	265,437,590	265,437,590	0	171,154,158	171,154,158	0	94,283,432	94,283,432
1	333000	Waterwheels, Turbines, & Generators	0	236,088,427	236,088,427	0	152,229,818	152,229,818	0	83,858,609	83,858,609
1	334000	Accessory Electric Equipment	0	86,369,858	86,369,858	0	55,691,284	55,691,284	0	30,678,574	30,678,574
1	335XXX	Miscellaneous Power Plant Equipment	0	14,358,849	14,358,849	0	9,258,586	9,258,586	0	5,100,263	5,100,263
1	336000	Roads, Railroads, & Bridges	0	3,889,428	3,889,428	0	2,507,903	2,507,903	0	1,381,525	1,381,525
TOTAL HYDRAULIC PRODUCTION PLANT			0	791,063,525	791,063,525	0	510,077,761	510,077,761	0	280,985,764	280,985,764
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	583,652	583,652	0	321,516	321,516
1	341000	Structures & Improvements	0	17,628,677	17,628,677	0	11,366,971	11,366,971	0	6,261,706	6,261,706
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,147	21,071,147	0	13,586,676	13,586,676	0	7,484,471	7,484,471
1	343000	Prime Movers	0	21,422,508	21,422,508	0	13,813,233	13,813,233	0	7,609,275	7,609,275
1	344000	Generators	0	240,420,867	240,420,867	0	155,023,375	155,023,375	0	85,397,492	85,397,492
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,726,724	26,726,724	0	17,233,392	17,233,392	0	9,493,332	9,493,332
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,630,082	1,630,082	0	1,051,077	1,051,077	0	579,005	579,005
TOTAL OTHER PRODUCTION PLANT			0	330,010,533	330,010,533	0	212,790,792	212,790,792	0	117,219,741	117,219,741
TOTAL PRODUCTION PLANT			332,394,348	1,265,472,523	1,597,866,871	214,686,704	815,976,683	1,030,663,387	117,707,644	449,495,840	567,203,484



RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12A</b>
For Twelve Months Ended August 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,508,637	30,136,995	410,632	19,027,169	19,437,801	217,726	10,481,468	10,699,194
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	27,346	37,364,586	37,391,932	17,627	24,092,685	24,110,312	9,719	13,271,901	13,281,620
1	353XXX	Station Equipment	12,921,829	379,557,851	392,479,680	8,446,124	244,738,902	253,185,026	4,475,705	134,818,949	139,294,654
1	354000	Towers & Fixtures	16,011,088	1,149,983	17,161,071	10,463,501	741,509	11,205,010	5,547,587	408,474	5,956,061
1	355000	Poles & Fixtures	5,418	380,614,022	380,619,440	3,541	245,419,921	245,423,462	1,877	135,194,101	135,195,978
1	356000	Overhead Conductors & Devices	12,550,287	177,982,201	190,532,488	8,201,370	114,762,923	122,964,293	4,348,917	63,219,278	67,568,195
1	357000	Underground Conduit	0	3,283,646	3,283,646	0	2,117,295	2,117,295	0	1,166,351	1,166,351
1	358000	Underground Conductors & Devices	0	6,761,183	6,761,183	0	4,359,611	4,359,611	0	2,401,572	2,401,572
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
<b>TOTAL TRANSMISSION PLANT</b>			<b>42,223,160</b>	<b>1,018,751,413</b>	<b>1,060,974,573</b>	<b>27,594,313</b>	<b>656,890,910</b>	<b>684,485,223</b>	<b>14,628,847</b>	<b>361,860,503</b>	<b>376,489,350</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	11,865,140	0	11,865,140	10,353,049	0	10,353,049	1,512,091	0	1,512,091
99	360400	Land Easements	4,183,207	0	4,183,207	1,418,188	0	1,418,188	2,765,019	0	2,765,019
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	31,345,638	0	31,345,638	23,290,995	0	23,290,995	8,054,643	0	8,054,643
3	362000	Station Equipment	170,496,725	3,299,255	173,795,980	113,930,780	2,262,926	116,193,706	56,565,945	1,036,329	57,602,274
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	590,465,317	0	590,465,317	391,336,674	0	391,336,674	199,128,643	0	199,128,643
99	365000	Overhead Conductors & Devices	371,230,542	0	371,230,542	232,898,410	0	232,898,410	138,332,132	0	138,332,132
99	366000	Underground Conduit	176,753,433	0	176,753,433	117,648,086	0	117,648,086	59,105,347	0	59,105,347
99	367000	Underground Conductors & Devices	294,496,926	0	294,496,926	195,464,044	0	195,464,044	99,032,882	0	99,032,882
99	368000	Line Transformers	362,686,990	0	362,686,990	254,232,890	0	254,232,890	108,454,100	0	108,454,100
99	369XXX	Services	227,645,666	0	227,645,666	147,086,358	0	147,086,358	80,559,308	0	80,559,308
99	371XXX	Installations on Customers' Premises	11,357,605	0	11,357,605	11,357,605	0	11,357,605	0	0	0
99	370XXX	Meters	87,754,582	0	87,754,582	62,968,955	0	62,968,955	24,785,627	0	24,785,627
99	373XXX	Street Light & Signal Systems	84,962,707	0	84,962,707	56,003,810	0	56,003,810	28,958,897	0	28,958,897
<b>TOTAL DISTRIBUTION PLANT</b>			<b>2,425,612,328</b>	<b>3,299,255</b>	<b>2,428,911,583</b>	<b>1,617,989,844</b>	<b>2,262,926</b>	<b>1,620,252,770</b>	<b>807,622,484</b>	<b>1,036,329</b>	<b>808,658,813</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,515,952	10,203,582	11,719,534	811,230	7,010,167	7,821,397	704,722	3,193,415	3,898,137
4	390XXX	Structures & Improvements	27,921,137	112,858,893	140,780,030	18,174,481	77,537,445	95,711,926	9,746,656	35,321,448	45,068,104
4	391XXX	Office Furniture & Equipment	2,503,782	49,621,705	52,125,487	2,488,246	34,091,600	36,579,846	15,536	15,530,105	15,545,641
4	392XXX	Transportation Equipment	40,311,911	33,313,432	73,625,343	27,150,099	22,887,327	50,037,426	13,161,812	10,426,105	23,587,917
4	393000	Stores Equipment	872,943	4,362,881	5,235,824	686,085	2,997,430	3,683,515	186,858	1,365,451	1,552,309
4	394000	Tools, Shop & Garage Equipment	3,211,553	19,049,781	22,261,334	1,857,226	13,087,771	14,944,997	1,354,327	5,962,010	7,316,337
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	405,963	3,780,205	4,186,168	398,659	2,597,114	2,995,773	7,304	1,183,091	1,190,395
4	396XXX	Power Operated Equipment	20,586,171	5,867,877	26,454,048	12,681,408	4,031,408	16,712,816	7,904,763	1,836,469	9,741,232
4	397XXX	Communications Equipment	30,517,273	108,803,376	139,320,649	22,977,856	74,751,183	97,729,039	7,539,417	34,052,193	41,591,610
4	398000	Miscellaneous Equipment	13,735	861,523	875,258	0	591,892	591,892	13,735	269,631	283,366
<b>TOTAL GENERAL PLANT</b>			<b>127,860,420</b>	<b>348,840,042</b>	<b>476,700,462</b>	<b>87,225,290</b>	<b>239,663,573</b>	<b>326,888,863</b>	<b>40,635,130</b>	<b>109,176,469</b>	<b>149,811,599</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,943,704,524</b>	<b>2,987,280,764</b>	<b>5,930,985,288</b>	<b>1,963,110,419</b>	<b>1,951,977,060</b>	<b>3,915,087,479</b>	<b>980,594,105</b>	<b>1,035,303,704</b>	<b>2,015,897,809</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12A</b>
For Twelve Months Ended August 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	(299,921,538)	(80,450,212)	(380,371,750)	(199,113,750)	(51,874,297)	(250,988,047)	(100,807,788)	(28,575,915)	(129,383,703)
E-ADEP		Hydro Production Plant	0	(206,334,964)	(206,334,964)	0	(133,044,785)	(133,044,785)	0	(73,290,179)	(73,290,179)
E-ADEP		Other Production Plant	0	(181,680,202)	(181,680,202)	0	(117,147,394)	(117,147,394)	0	(64,532,808)	(64,532,808)
E-ADEP		Transmission Plant	(28,228,415)	(260,639,659)	(288,868,074)	(17,326,183)	(168,060,452)	(185,386,635)	(10,902,232)	(92,579,207)	(103,481,439)
E-ADEP		Distribution Plant	(796,209,835)	(590,038)	(796,799,873)	(497,781,043)	(404,701)	(498,185,744)	(298,428,792)	(185,337)	(298,614,129)
E-ADEP		General Plant	(52,719,782)	(119,593,129)	(172,312,911)	(34,755,277)	(82,164,067)	(116,919,344)	(17,964,505)	(37,429,062)	(55,393,567)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(1,177,079,570)</b>	<b>(849,288,204)</b>	<b>(2,026,367,774)</b>	<b>(748,976,253)</b>	<b>(552,695,696)</b>	<b>(1,301,671,949)</b>	<b>(428,103,317)</b>	<b>(296,592,508)</b>	<b>(724,695,825)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,849,058)	(19,849,058)	0	(12,798,673)	(12,798,673)	0	(7,050,385)	(7,050,385)
E-AAMT		Distribution-Franchises/Misc Intangibles	(595,428)	0	(595,428)	(595,428)	0	(595,428)	0	0	0
E-AAMT		General Plant - 303000	0	(4,067,865)	(4,067,865)	0	(2,789,560)	(2,789,560)	0	(1,278,305)	(1,278,305)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(8,197,407)	(141,273,733)	(149,471,140)	(8,197,407)	(97,059,292)	(105,256,699)	0	(44,214,441)	(44,214,441)
E-AAMT		General Plant - 390200, 396200	0	(1,651,417)	(1,651,417)	0	(1,134,573)	(1,134,573)	0	(516,844)	(516,844)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(8,792,835)</b>	<b>(166,842,073)</b>	<b>(175,634,908)</b>	<b>(8,792,835)</b>	<b>(113,782,098)</b>	<b>(122,574,933)</b>	<b>0</b>	<b>(53,059,975)</b>	<b>(53,059,975)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(1,185,872,405)</b>	<b>(1,016,130,277)</b>	<b>(2,202,002,682)</b>	<b>(757,769,088)</b>	<b>(666,477,794)</b>	<b>(1,424,246,882)</b>	<b>(428,103,317)</b>	<b>(349,652,483)</b>	<b>(777,755,800)</b>
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,757,832,119</b>	<b>1,971,150,487</b>	<b>3,728,982,606</b>	<b>1,205,341,331</b>	<b>1,285,499,266</b>	<b>2,490,840,597</b>	<b>552,490,788</b>	<b>685,651,221</b>	<b>1,238,142,009</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(544,194,150)	(544,194,150)	0	(363,505,366)	(363,505,366)	0	(180,688,784)	(180,688,784)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,296,786)	(46,296,786)	0	(31,807,281)	(31,807,281)	0	(14,489,505)	(14,489,505)
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	(5,546,532)	(5,546,532)	0	(3,576,404)	(3,576,404)	0	(1,970,128)	(1,970,128)
1		ADFIT - CDA Settlement Costs (283333)	0	(184,856)	(184,856)	0	(119,195)	(119,195)	0	(65,661)	(65,661)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(935,287)	(935,287)	0	(624,744)	(624,744)	0	(310,543)	(310,543)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(597,157,611)</b>	<b>(597,157,611)</b>	<b>0</b>	<b>(399,632,990)</b>	<b>(399,632,990)</b>	<b>0</b>	<b>(197,524,621)</b>	<b>(197,524,621)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,757,832,119</b>	<b>1,373,992,876</b>	<b>3,131,824,995</b>	<b>1,205,341,331</b>	<b>885,866,276</b>	<b>2,091,207,607</b>	<b>552,490,788</b>	<b>488,126,600</b>	<b>1,040,617,388</b>
<b>ALLOCATION RATIOS:</b>											
E-ALL	1	Production/Transmission Ratio			100.000%			64.480%			35.520%
E-ALL	3	Direct Distribution Operating Expense			100.000%			68.589%			31.411%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			68.703%			31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA			100.000%			66.797%			33.203%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended August 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	1,757,832,119	1,373,992,876	3,131,824,995	1,205,341,331	885,866,276	2,091,207,607	552,490,788	488,126,600	1,040,617,388
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,202,897	44,205,070	52,407,967	6,205,185	30,370,209	36,575,394	1,997,712	13,834,861	15,832,573
4	Accumulated Amortization - AFUDC (182318)	(1,706,543)	(7,430,787)	(9,137,330)	(1,306,924)	(5,105,174)	(6,412,098)	(399,619)	(2,325,613)	(2,725,232)
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)	2,347,370	0	2,347,370	0	0	0	2,347,370	0	2,347,370
99	ADFIT - Boulder Park Disallowed (190040)	53,052	0	53,052	0	0	0	53,052	0	53,052
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823)	14,309,586	0	14,309,586	14,309,586	0	14,309,586	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,668,149	0	21,668,149	21,668,149	0	21,668,149	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,555,324)	0	(7,555,324)	(7,555,324)	0	(7,555,324)	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)	(4,713,492)	0	(4,713,492)	(1,327,380)	0	(1,327,380)	(3,386,112)	0	(3,386,112)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(11,969,083)	0	(11,969,083)	(11,462,570)	0	(11,462,570)	(506,513)	0	(506,513)
99	ADFIT-Customer Tax Credit (190393)	2,513,508	0	2,513,508	2,407,140	0	2,407,140	106,368	0	106,368
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,563,581)	0	(6,563,581)	(3,738,120)	0	(3,738,120)	(2,825,461)	0	(2,825,461)
99	Colstrip-Regulatory Asset (182327)	20,460,931	0	20,460,931	11,904,188	0	11,904,188	8,556,743	0	8,556,743
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	(1,333)	0	(1,333)	290,215	0	290,215	(291,548)	0	(291,548)
99	Colstrip Reg Asset ADFIT (283376)	(2,965,749)	0	(2,965,749)	(2,053,728)	0	(2,053,728)	(912,021)	0	(912,021)
99	Colstrip ARO (317000P)	16,577,597	0	16,577,597	10,833,463	0	10,833,463	5,744,134	0	5,744,134
99	Colstrip ARO A/D (317000A)	(8,867,692)	0	(8,867,692)	(6,345,567)	0	(6,345,567)	(2,522,125)	0	(2,522,125)
99	Colstrip ARO Liability (230027)	(14,801,132)	0	(14,801,132)	(9,672,543)	0	(9,672,543)	(5,128,589)	0	(5,128,589)
99	Colstrip ARO ADFIT (190376)	3,108,238	0	3,108,238	2,031,234	0	2,031,234	1,077,004	0	1,077,004
99	Colstrip ARO ADFIT (283377)	(1,619,079)	0	(1,619,079)	(942,457)	0	(942,457)	(676,622)	0	(676,622)
99	Customer Deposits (235199)	(7,683)	0	(7,683)	(7,683)	0	(7,683)	0	0	0
C-WKC	Working Capital	130,583,747	0	130,583,747	91,643,250	0	91,643,250	38,940,497	0	38,940,497
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	156,454,384	36,774,283	193,228,667	116,880,114	25,265,035	142,145,149	39,574,270	11,509,248	51,083,518
	NET RATE BASE	1,914,286,503	1,410,767,159	3,325,053,662	1,322,221,445	911,131,311	2,233,352,756	592,065,058	499,635,848	1,091,700,906

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,667,986	3,667,986			3,667,986	3,667,986		2,365,117	2,365,117		1,302,869	1,302,869	
	Steam (ED-ID)	4,580,856	4,580,856		4,580,856	4,580,856	4,580,856				4,580,856		4,580,856	
	Steam (ED-WA)	11,718,553	11,718,553		11,718,553	11,718,553	11,718,553	11,718,553						
1	Hydro (ED-AN)	17,192,638	17,192,638			17,192,638	17,192,638		11,085,813	11,085,813		6,106,825	6,106,825	
1	Other (ED-AN)	10,445,760	10,445,760			10,445,760	10,445,760		6,735,426	6,735,426		3,710,334	3,710,334	
<b>Total Electric Production</b>		<b>47,605,793</b>	<b>47,605,793</b>			<b>16,299,409</b>	<b>31,306,384</b>	<b>47,605,793</b>	<b>11,718,553</b>	<b>20,186,356</b>	<b>31,904,909</b>	<b>4,580,856</b>	<b>11,120,028</b>	<b>15,700,884</b>
<b>Electric Transmission</b>														
1	ED-AN	22,797,607	22,797,607			22,797,607	22,797,607		14,699,897	14,699,897		8,097,710	8,097,710	
	ED-ID	239,011	239,011		239,011	239,011	239,011				239,011		239,011	
	ED-WA	524,217	524,217		524,217	524,217	524,217	524,217		524,217				
<b>Total Electric Transmissic</b>		<b>23,560,835</b>	<b>23,560,835</b>			<b>763,228</b>	<b>22,797,607</b>	<b>23,560,835</b>	<b>524,217</b>	<b>14,699,897</b>	<b>15,224,114</b>	<b>239,011</b>	<b>8,097,710</b>	<b>8,336,721</b>
<b>Electric Distribution</b>														
3	ED-AN	86,224	86,224			86,224	86,224		59,140	59,140		27,084	27,084	
	ED-ID	19,288,493	19,288,493		19,288,493	19,288,493	19,288,493				19,288,493		19,288,493	
	ED-WA	41,411,968	41,411,968		41,411,968	41,411,968	41,411,968	41,411,968		41,411,968				
<b>Total Electric Distribution</b>		<b>60,786,685</b>	<b>60,786,685</b>			<b>60,700,461</b>	<b>86,224</b>	<b>60,786,685</b>	<b>41,411,968</b>	<b>59,140</b>	<b>41,471,108</b>	<b>19,288,493</b>	<b>27,084</b>	<b>19,315,577</b>
<b>Gas Underground Storage</b>														
	GD-AN	783,723		783,723										
	GD-OR	134,352			134,352									
<b>Total Gas Underground St</b>		<b>918,075</b>		<b>783,723</b>	<b>134,352</b>									
<b>Gas Distribution</b>														
	GD-AN	54,409		54,409										
	GD-ID	7,006,446		7,006,446										
	GD-WA	17,546,438		17,546,438										
	GD-OR	11,589,297			11,589,297									
<b>Total Gas Distribution</b>		<b>36,196,590</b>		<b>24,607,293</b>	<b>11,589,297</b>									
<b>General Plant</b>														
4	ED-AN	2,724,302	2,724,302			2,724,302	2,724,302		1,871,677	1,871,677		852,625	852,625	
	ED-ID	602,291	602,291		602,291	602,291	602,291				602,291		602,291	
	ED-WA	1,592,588	1,592,588		1,592,588	1,592,588	1,592,588	1,592,588						
7,4	CD-AA	21,190,654	15,145,384	4,174,559	1,870,711	15,145,384	15,145,384		10,405,333	10,405,333		4,740,051	4,740,051	
9,4	CD-AN	934,990	732,303	202,687		732,303	732,303		503,114	503,114		229,189	229,189	
9	CD-ID	438,999	343,833	95,166		343,833	343,833				343,833		343,833	
9	CD-WA	1,491,793	1,168,402	323,391		1,168,402	1,168,402	1,168,402		1,168,402				
8	GD-AA	335,191		230,692	104,499									
	GD-AN	18,560		18,560										
	GD-ID	54,280		54,280										
	GD-WA	1,130,689		1,130,689										
	GD-OR	192,092			192,092									
<b>Total General Plant</b>		<b>30,706,429</b>	<b>22,309,103</b>	<b>6,230,024</b>	<b>2,167,302</b>	<b>3,707,114</b>	<b>18,601,989</b>	<b>22,309,103</b>	<b>2,760,990</b>	<b>12,780,124</b>	<b>15,541,114</b>	<b>946,124</b>	<b>5,821,865</b>	<b>6,767,989</b>
<b>Total Depreciation Expense</b>		<b>199,774,407</b>	<b>154,262,416</b>	<b>31,621,040</b>	<b>13,890,951</b>	<b>81,470,212</b>	<b>72,792,204</b>	<b>154,262,416</b>	<b>56,415,728</b>	<b>47,725,517</b>	<b>104,141,245</b>	<b>25,054,484</b>	<b>25,066,687</b>	<b>50,121,171</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1 Production/Transmission Ratio	64.480%	35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3 Direct Distribution Operating Expe	68.589%	31.411%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4 Jurisdictional 4-Factor Ratio	68.703%	31.297%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		592,184	592,184		326,216	326,216			
1	Misc Intangible Plt (303000)	ED-AN	263,207	263,207		263,207	263,207		169,716	169,716		93,491	93,491			
<b>Total Production/Transmission</b>			<b>1,181,607</b>	<b>1,181,607</b>		<b>1,181,607</b>	<b>1,181,607</b>		<b>761,900</b>	<b>761,900</b>		<b>419,707</b>	<b>419,707</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	113,299	113,299		113,299	113,299	113,299		113,299						
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866						
<b>Total Distribution</b>			<b>119,165</b>	<b>119,165</b>		<b>119,165</b>	<b>119,165</b>	<b>119,165</b>		<b>119,165</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	414,833	296,489	81,723	36,621				203,697	203,697	92,792	92,792			
9,1		CD-AN	9,729	7,620	2,109			296,489	7,620	7,620	4,913	2,707	2,707			
		GD-ID	14,795		14,795											
		GD-WA	24,862		24,862											
		GD-OR	6,607		6,607											
<b>Total General Plant - 303000</b>			<b>470,826</b>	<b>304,109</b>	<b>123,489</b>	<b>43,228</b>		<b>304,109</b>		<b>304,109</b>		<b>208,610</b>	<b>208,610</b>	<b>95,499</b>	<b>95,499</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	51,200,336	36,593,904	10,086,466	4,519,966										
9,4		CD-AN	72,060	56,439	15,621			36,593,904	56,439	56,439	25,141,110	25,141,110	11,452,794	11,452,794		
9,4		CD-ID	0	0	0			0	0	0	0	0	0			
9,4		CD-WA	739,378	579,096	160,282			0	579,096	579,096	579,096	579,096	579,096			
4		ED-AN	8,074,611	8,074,611				8,074,611	8,074,611	8,074,611	5,547,500	5,547,500	2,527,111	2,527,111		
		ED-ID	0	0				0	0	0	0	0	0			
		ED-WA	1,413,683	1,413,683				1,413,683	1,413,683	1,413,683	1,413,683	1,413,683	1,413,683			
8		GD-AA	349,491		240,534	108,957										
		GD-AN	0		0											
		GD-OR	71,075		71,075											
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>61,920,634</b>	<b>46,717,733</b>	<b>10,502,903</b>	<b>4,699,998</b>		<b>1,992,779</b>	<b>44,724,954</b>	<b>46,717,733</b>	<b>1,992,779</b>	<b>30,727,385</b>	<b>32,720,164</b>	<b>0</b>	<b>13,997,569</b>	<b>13,997,569</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0	0	0	0	0			
4		ED-AN	422,431	422,431				422,431	422,431	422,431	290,223	290,223	132,208	132,208		
		GD-OR	0		0											
<b>Total General Plant - 390200, 396200</b>			<b>422,431</b>	<b>422,431</b>	<b>0</b>	<b>0</b>		<b>422,431</b>	<b>422,431</b>	<b>422,431</b>	<b>290,223</b>	<b>290,223</b>	<b>132,208</b>	<b>132,208</b>		
<b>Total Amortization Expense</b>			<b>64,114,663</b>	<b>48,745,045</b>	<b>10,626,392</b>	<b>4,743,226</b>		<b>2,111,944</b>	<b>46,633,101</b>	<b>48,745,045</b>	<b>2,111,944</b>	<b>31,988,118</b>	<b>34,100,062</b>	<b>0</b>	<b>14,644,983</b>	<b>14,644,983</b>

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(80,450,212)	(80,450,212)			(80,450,212)	(80,450,212)		(51,874,297)	(51,874,297)		(28,575,915)	(28,575,915)
	Steam (ED-ID)	(100,807,788)	(100,807,788)		(100,807,788)	(100,807,788)	(100,807,788)				(100,807,788)		(100,807,788)
	Steam (ED-WA)	(199,113,750)	(199,113,750)		(199,113,750)	(199,113,750)	(199,113,750)	(199,113,750)		(199,113,750)			
1	Hydro (ED-AN)	(206,334,964)	(206,334,964)			(206,334,964)	(206,334,964)		(133,044,785)	(133,044,785)		(73,290,179)	(73,290,179)
1	Other (ED-AN)	(181,680,202)	(181,680,202)			(181,680,202)	(181,680,202)		(117,147,394)	(117,147,394)		(64,532,808)	(64,532,808)
<b>Total Electric Production</b>		<b>(768,386,916)</b>	<b>(768,386,916)</b>		<b>(299,921,538)</b>	<b>(468,465,378)</b>	<b>(768,386,916)</b>	<b>(199,113,750)</b>	<b>(302,066,476)</b>	<b>(501,180,226)</b>	<b>(100,807,788)</b>	<b>(166,398,902)</b>	<b>(267,206,690)</b>
<b>Electric Transmission</b>													
1	ED-AN	(260,639,659)	(260,639,659)			(260,639,659)	(260,639,659)		(168,060,452)	(168,060,452)		(92,579,207)	(92,579,207)
	ED-ID	(10,902,232)	(10,902,232)		(10,902,232)	(10,902,232)	(10,902,232)				(10,902,232)		(10,902,232)
	ED-WA	(17,326,183)	(17,326,183)		(17,326,183)	(17,326,183)	(17,326,183)	(17,326,183)		(17,326,183)			
<b>Total Electric Transmissi</b>		<b>(288,868,074)</b>	<b>(288,868,074)</b>		<b>(28,228,415)</b>	<b>(260,639,659)</b>	<b>(288,868,074)</b>	<b>(17,326,183)</b>	<b>(168,060,452)</b>	<b>(185,386,635)</b>	<b>(10,902,232)</b>	<b>(92,579,207)</b>	<b>(103,481,439)</b>
<b>Electric Distribution</b>													
3	ED-AN	(590,038)	(590,038)			(590,038)	(590,038)		(404,701)	(404,701)		(185,337)	(185,337)
	ED-ID	(298,428,792)	(298,428,792)		(298,428,792)	(298,428,792)	(298,428,792)				(298,428,792)		(298,428,792)
	ED-WA	(497,781,043)	(497,781,043)		(497,781,043)	(497,781,043)	(497,781,043)	(497,781,043)		(497,781,043)			
<b>Total Electric Distribution</b>		<b>(796,799,873)</b>	<b>(796,799,873)</b>		<b>(796,209,835)</b>	<b>(590,038)</b>	<b>(796,799,873)</b>	<b>(497,781,043)</b>	<b>(404,701)</b>	<b>(498,185,744)</b>	<b>(298,428,792)</b>	<b>(185,337)</b>	<b>(298,614,129)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(20,109,292)		(20,109,292)									
	GD-OR	(1,796,215)				(1,796,215)							
<b>Total Gas Underground S</b>		<b>(21,905,507)</b>		<b>(20,109,292)</b>		<b>(1,796,215)</b>							
<b>Gas Distribution</b>													
	GD-AN	(2,089,499)		(2,089,499)									
	GD-ID	(108,995,781)		(108,995,781)									
	GD-WA	(204,722,082)		(204,722,082)									
	GD-OR	(151,194,786)				(151,194,786)							
<b>Total Gas Distribution</b>		<b>(467,002,148)</b>		<b>(315,807,362)</b>		<b>(151,194,786)</b>							
<b>General Plant</b>													
4	ED-AN	(36,933,907)	(36,933,907)			(36,933,907)	(36,933,907)		(25,374,702)	(25,374,702)		(11,559,205)	(11,559,205)
	ED-ID	(13,884,986)	(13,884,986)		(13,884,986)	(13,884,986)	(13,884,986)				(13,884,986)		(13,884,986)
	ED-WA	(27,437,673)	(27,437,673)		(27,437,673)	(27,437,673)	(27,437,673)	(27,437,673)		(27,437,673)			
7,4	CD-AA	(105,728,398)	(75,566,201)	(20,828,494)	(9,333,703)	(75,566,201)	(75,566,201)		(51,916,247)	(51,916,247)		(23,649,954)	(23,649,954)
9,4	CD-AN	(9,056,230)	(7,093,021)	(1,963,209)		(7,093,021)	(7,093,021)		(4,873,118)	(4,873,118)		(2,219,903)	(2,219,903)
9	CD-ID	(5,208,650)	(4,079,519)	(1,129,131)		(4,079,519)	(4,079,519)				(4,079,519)		(4,079,519)
9	CD-WA	(9,342,974)	(7,317,604)	(2,025,370)		(7,317,604)	(7,317,604)						
8	GD-AA	(2,841,009)		(1,955,296)	(885,713)								
	GD-AN	(4,070,436)		(4,070,436)									
	GD-ID	(2,484,642)		(2,484,642)									
	GD-WA	(13,847,135)		(13,847,135)									
	GD-OR	(5,991,991)			(5,991,991)								
<b>Total General Plant</b>		<b>(236,828,031)</b>	<b>(172,312,911)</b>	<b>(48,303,713)</b>	<b>(16,211,407)</b>	<b>(52,719,782)</b>	<b>(119,593,129)</b>	<b>(172,312,911)</b>	<b>(34,755,277)</b>	<b>(82,164,067)</b>	<b>(116,919,344)</b>	<b>(17,964,505)</b>	<b>(37,429,062)</b>
<b>Total Accumulated Depr</b>		<b>(2,579,790,549)</b>	<b>(2,026,367,774)</b>	<b>(384,220,367)</b>	<b>(169,202,408)</b>	<b>(1,177,079,570)</b>	<b>(849,288,204)</b>	<b>(2,026,367,774)</b>	<b>(748,976,253)</b>	<b>(552,695,696)</b>	<b>(1,301,671,949)</b>	<b>(428,103,317)</b>	<b>(296,592,508)</b>

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	Washington	Idaho	Production/Transmission Ratio	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	35.520%		35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	31.411%	Direct Distribution Operating Expense	31.411%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	31.297%	Jurisdictional 4-Factor Ratio	31.297%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended August 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1 Franchises (302000) ED-AN	(16,723,221)	(16,723,221)				(16,723,221)	(16,723,221)		(10,783,133)	(10,783,133)		(5,940,088)	(5,940,088)	
1 Misc Intangible Plt (3030 ED-AN	(3,125,837)	(3,125,837)				(3,125,837)	(3,125,837)		(2,015,540)	(2,015,540)		(1,110,297)	(1,110,297)	
<b>Total Production/Transmission</b>	<b>(19,849,058)</b>	<b>(19,849,058)</b>				<b>(19,849,058)</b>	<b>(19,849,058)</b>		<b>(12,798,673)</b>	<b>(12,798,673)</b>		<b>(7,050,385)</b>	<b>(7,050,385)</b>	
<b>Distribution</b>														
Franchises (302000) ED-WA	(522,446)	(522,446)				(522,446)	(522,446)	(522,446)		(522,446)				
Misc Intangible Plt (3030 ED-WA	(72,982)	(72,982)				(72,982)	(72,982)	(72,982)		(72,982)				
<b>Total Distribution</b>	<b>(595,428)</b>	<b>(595,428)</b>				<b>(595,428)</b>	<b>(595,428)</b>	<b>(595,428)</b>		<b>(595,428)</b>				
<b>General Plant - 303000</b>														
7,4 CD-AA	(5,519,761)	(3,945,084)	(1,087,393)	(487,284)		(3,945,084)	(3,945,084)		(2,710,391)	(2,710,391)		(1,234,693)	(1,234,693)	
9,1 CD-AN	(156,764)	(122,781)	(33,983)			(122,781)	(122,781)		(79,169)	(79,169)		(43,612)	(43,612)	
GD-ID	(177,309)		(177,309)											
GD-WA	(344,607)		(344,607)											
GD-OR	(136,709)			(136,709)										
<b>Total General Plant - 303000</b>	<b>(6,335,150)</b>	<b>(4,067,865)</b>	<b>(1,643,292)</b>	<b>(623,993)</b>		<b>(4,067,865)</b>	<b>(4,067,865)</b>		<b>(2,789,560)</b>	<b>(2,789,560)</b>		<b>(1,278,305)</b>	<b>(1,278,305)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4 CD-AA	(173,578,436)	(124,059,980)	(34,194,952)	(15,323,504)		(124,059,980)	(124,059,980)		(85,232,928)	(85,232,928)		(38,827,052)	(38,827,052)	
9,4 CD-AN	(332,894)	(260,729)	(72,165)			(260,729)	(260,729)		(179,129)	(179,129)		(81,600)	(81,600)	
9 CD-ID	0	0	0			0	0		0	0		0	0	
9 CD-WA	(5,962,753)	(4,670,147)	(1,292,606)			(4,670,147)	(4,670,147)	(4,670,147)		(4,670,147)		0	0	
4 ED-AN	(16,953,024)	(16,953,024)				(16,953,024)	(16,953,024)		(11,647,235)	(11,647,235)		(5,305,789)	(5,305,789)	
ED-ID	0	0				0	0		0	0		0	0	
ED-WA	(3,509,481)	(3,509,481)				(3,527,260)	(3,527,260)	(3,527,260)		(3,527,260)				
8 GD-AA	(300,789)		(207,015)	(93,774)										
GD-AN	0		0											
GD-OR	(95,153)			(95,153)										
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(200,732,530)</b>	<b>(149,453,361)</b>	<b>(35,766,738)</b>	<b>(15,512,431)</b>		<b>(8,197,407)</b>	<b>(141,273,733)</b>	<b>(149,471,140)</b>	<b>(8,197,407)</b>	<b>(97,059,292)</b>	<b>(105,256,699)</b>	<b>0</b>	<b>(44,214,441)</b>	<b>(44,214,441)</b>
<b>Gas Underground Storage</b>														
GD-AN	0		0											
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
9 CD-ID	0	0	0			0	0		0	0		0	0	
9 CD-WA	0	0	0			0	0	0	0	0		0	0	
4 ED-AN	(1,651,417)	(1,651,417)				(1,651,417)	(1,651,417)		(1,134,573)	(1,134,573)		(516,844)	(516,844)	
ED-WA	0	0				0	0	0	0	0				
GD-WA	0		0											
GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(1,651,417)</b>	<b>(1,651,417)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(1,651,417)</b>	<b>(1,651,417)</b>	<b>0</b>	<b>(1,134,573)</b>	<b>(1,134,573)</b>	<b>0</b>	<b>(516,844)</b>	<b>(516,844)</b>
<b>Total Accumulated Amortization</b>	<b>(229,163,583)</b>	<b>(175,617,129)</b>	<b>(37,410,030)</b>	<b>(16,136,424)</b>		<b>(8,792,835)</b>	<b>(166,842,073)</b>	<b>(175,634,908)</b>	<b>(8,792,835)</b>	<b>(113,782,098)</b>	<b>(122,574,933)</b>	<b>0</b>	<b>(53,059,975)</b>	<b>(53,059,975)</b>

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	1,151,170	122,220	362,279	666,671	1,151,170	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	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	12,236,381	0	0	8,745,586	8,745,586	0	0	2,410,567	2,410,567	0	1,080,228	1,080,228
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
		<b>TOTAL ACCOUNT</b>	<b>19,631,375</b>	<b>811,230</b>	<b>704,722</b>	<b>10,203,583</b>	<b>11,719,535</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,629,591</b>	<b>5,986,095</b>	<b>845,517</b>	<b>1,080,228</b>	<b>1,925,745</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	21,002,739	8,516,367	3,322,900	9,163,472	21,002,739	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0
99		GD-OR / AS	4,493,425	0	0	0	0	0	0	0	0	4,493,425	0	4,493,425
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	132,252,654	0	0	94,523,617	94,523,617	0	0	26,053,773	26,053,773	0	11,675,264	11,675,264
9		CD-WA / ID / AN	32,243,398	9,658,115	6,423,756	9,171,803	25,253,674	2,673,178	1,777,970	2,538,576	6,989,724	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>215,042,816</b>	<b>18,174,482</b>	<b>9,746,656</b>	<b>112,858,892</b>	<b>140,780,030</b>	<b>27,723,778</b>	<b>1,777,970</b>	<b>28,592,349</b>	<b>58,094,097</b>	<b>4,493,425</b>	<b>11,675,264</b>	<b>16,168,689</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,989,337	1,653,219	7,798	2,328,320	3,989,337	0	0	0	0	0	0	0
99		GD-WA / ID / AN	217,987	0	0	0	0	217,987	0	0	0	217,987	0	0
99		GD-OR / AS	7,568	0	0	0	0	0	0	0	0	7,568	0	7,568
8		GD-AA	126,526	0	0	0	0	0	0	87,080	87,080	0	39,446	39,446
7		CD-AA	65,954,807	0	0	47,139,220	47,139,220	0	0	12,993,097	12,993,097	0	5,822,490	5,822,490
9		CD-WA / ID / AN	1,272,862	835,027	7,739	154,165	996,931	231,119	2,142	42,670	275,931	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>71,569,087</b>	<b>2,488,246</b>	<b>15,537</b>	<b>49,621,705</b>	<b>52,125,488</b>	<b>449,106</b>	<b>2,142</b>	<b>13,122,847</b>	<b>13,574,095</b>	<b>7,568</b>	<b>5,861,936</b>	<b>5,869,504</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	62,629,009	25,607,439	12,396,738	24,624,832	62,629,009	0	0	0	0	0	0	0
99		GD-WA / ID / AN	16,373,881	0	0	0	0	10,177,384	3,361,697	2,834,800	16,373,881	0	0	0
99		GD-OR / AS	4,812,594	0	0	0	0	0	0	0	0	4,812,594	0	4,812,594
8		GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7		CD-AA	7,591,254	0	0	5,425,621	5,425,621	0	0	1,495,477	1,495,477	0	670,156	670,156
9		CD-WA / ID / AN	7,112,578	1,542,660	765,074	3,262,979	5,570,713	426,978	211,758	903,129	1,541,865	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>98,616,503</b>	<b>27,150,099</b>	<b>13,161,812</b>	<b>33,313,432</b>	<b>73,625,343</b>	<b>10,604,362</b>	<b>3,573,455</b>	<b>5,300,294</b>	<b>19,478,111</b>	<b>4,812,594</b>	<b>700,455</b>	<b>5,513,049</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	
99		GD-OR / AS	17,138	0	0	0	0	0	0	0	17,138	0	17,138	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,950	8,950	0	0	2,467	2,467	0	1,106	
9		CD-WA / ID / AN	6,069,931	627,219	186,858	3,940,014	4,754,091	173,602	51,719	1,090,519	1,315,840	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,794,728</b>	<b>686,085</b>	<b>186,858</b>	<b>4,362,881</b>	<b>5,235,824</b>	<b>395,955</b>	<b>51,719</b>	<b>1,092,986</b>	<b>1,540,660</b>	<b>17,138</b>	<b>1,106</b>	<b>18,244</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	9,293,173	1,830,359	598,537	6,864,277	9,293,173	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,897,140	0	0	0	0	2,941,378	582,707	373,055	3,897,140	0	0	
99		GD-OR / AS	1,376,247	0	0	0	0	0	0	0	0	1,376,247	1,376,247	
8		GD-AA	5,858,323	0	0	0	0	0	0	4,031,932	4,031,932	0	1,826,391	
7		CD-AA	15,933,594	0	0	11,388,058	11,388,058	0	0	3,138,918	3,138,918	0	1,406,618	
9		CD-WA / ID / AN	2,017,445	26,867	755,790	797,446	1,580,103	7,436	209,188	220,718	437,342	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,375,922</b>	<b>1,857,226</b>	<b>1,354,327</b>	<b>19,049,781</b>	<b>22,261,334</b>	<b>2,948,814</b>	<b>791,895</b>	<b>7,764,623</b>	<b>11,505,332</b>	<b>1,376,247</b>	<b>3,233,009</b>	<b>4,609,256</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,270,475	398,659	7,304	2,864,512	3,270,475	0	0	0	0	0	0	
99		GD-WA / ID / AN	205,248	0	0	0	0	110,331	0	94,917	205,248	0	0	
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	18,586	
8		GD-AA	232,522	0	0	0	0	0	0	160,031	160,031	0	72,491	
7		CD-AA	1,281,189	0	0	915,692	915,692	0	0	252,394	252,394	0	113,103	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,008,020</b>	<b>398,659</b>	<b>7,304</b>	<b>3,780,204</b>	<b>4,186,167</b>	<b>110,331</b>	<b>0</b>	<b>507,342</b>	<b>617,673</b>	<b>18,586</b>	<b>185,594</b>	<b>204,180</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	25,005,796	12,427,579	7,583,364	4,994,853	25,005,796	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,564,939	0	0	0	0	2,893,365	850,985	820,589	4,564,939	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	377,714	377,714	0	0	104,110	104,110	0	46,654	
9		CD-WA / ID / AN	1,366,842	253,829	321,399	495,310	1,070,538	70,255	88,957	137,092	296,304	0	0	
		<b>TOTAL ACCOUNT</b>	<b>31,509,889</b>	<b>12,681,408</b>	<b>7,904,763</b>	<b>5,867,877</b>	<b>26,454,048</b>	<b>2,963,620</b>	<b>939,942</b>	<b>1,061,791</b>	<b>4,965,353</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 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	41,953,271	12,399,087	6,591,565	22,962,619	41,953,271	0	0	0	0	0	0	0
99	GD-WA / ID / AN	996,128	0	0	0	0	702,280	287,726	6,122	996,128	0	0	0
99	GD-OR / AS	729,749	0	0	0	0	0	0	0	0	729,749	0	729,749
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	116,578,674	0	0	83,321,110	83,321,110	0	0	22,965,999	22,965,999	0	10,291,565	10,291,565
9	CD-WA / ID / AN	17,934,002	10,578,769	947,852	2,519,648	14,046,269	2,927,997	262,347	697,389	3,887,733	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>178,435,122</b>	<b>22,977,856</b>	<b>7,539,417</b>	<b>108,803,377</b>	<b>139,320,650</b>	<b>3,630,277</b>	<b>550,073</b>	<b>23,836,957</b>	<b>28,017,307</b>	<b>729,749</b>	<b>10,367,416</b>	<b>11,097,165</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	262,900	0	6,846	256,054	262,900	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	837,584	0	0	598,638	598,638	0	0	165,004	165,004	0	73,942	73,942
9	CD-WA / ID / AN	17,518	0	6,889	6,831	13,720	0	1,907	1,891	3,798	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,127,983</b>	<b>0</b>	<b>13,735</b>	<b>861,523</b>	<b>875,258</b>	<b>0</b>	<b>1,907</b>	<b>167,507</b>	<b>169,414</b>	<b>9,092</b>	<b>74,219</b>	<b>83,311</b>
	<b>TOTAL GENERAL PLANT</b>	<b>666,228,232</b>	<b>87,225,291</b>	<b>40,635,131</b>	<b>348,840,042</b>	<b>476,700,464</b>	<b>52,087,965</b>	<b>7,783,885</b>	<b>84,076,287</b>	<b>143,948,137</b>	<b>12,353,750</b>	<b>33,225,881</b>	<b>45,579,631</b>

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 <b>COMMON INTANGIBLE PLANT</b> For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis	Report ID: <b>C-IPL-12A</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	425,951	0	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	29,100,179	5,282,955	0	23,817,224	29,100,179	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	354,611	0	354,611	
8		GD-AA	386,766	0	0	0	0	0	0	266,188	266,188	0	120,578	
7		CD-AA	113,528,295	0	0	81,140,943	81,140,943	0	0	22,365,074	22,365,074	0	10,022,278	
9		CD-WA / ID / AN	1,240,519	645,454	0	326,145	971,599	178,649	0	90,271	268,920	0	0	
		TOTAL ACCOUNT	144,610,370	5,928,409	0	105,284,312	111,212,721	178,649	0	22,721,533	22,900,182	354,611	10,142,856	10,497,467
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	6,218,546	0	0	6,218,546	6,218,546	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,072,777	0	0	0	0	0	0	738,328	738,328	0	334,449	
7		CD-AA	36,976,826	0	0	26,428,077	26,428,077	0	0	7,284,435	7,284,435	0	3,264,314	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	44,268,149	0	0	32,646,623	32,646,623	0	0	8,022,763	8,022,763	0	3,598,763	
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,741,984	0	0	7,741,984	7,741,984	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,741,984	0	0	7,741,984	7,741,984	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	

RESULTS OF OPERATIONS <b>COMMON INTANGIBLE PLANT</b> For Twelve Months Ended August 31, 2024 Average of Monthly Averages Basis	Report ID: <b>C-IPL-12A</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	1,776,872	1,776,872	0	0	1,776,872	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	72,839	0	0	52,060	52,060	0	0	14,349	14,349	0	6,430	6,430
9		CD-WA / ID / AN	6,019,576	4,714,652	0	0	4,714,652	1,304,924	0	0	1,304,924	0	0	0
		TOTAL ACCOUNT	7,869,287	6,491,524	0	52,060	6,543,584	1,304,924	0	14,349	1,319,273	0	6,430	6,430
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	550,361	42,447	0	507,914	550,361	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	23,333,300	0	0	16,676,776	16,676,776	0	0	4,596,660	4,596,660	0	2,059,864	2,059,864
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	23,883,661	42,447	0	17,184,690	17,227,137	0	0	4,596,660	4,596,660	0	2,059,864	2,059,864
		TOTAL	376,514,238	12,782,096	0	270,362,094	283,144,190	2,506,167	771,517	61,711,814	64,989,498	780,562	27,599,988	28,380,550

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-Fact	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: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 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	(63,867,305)	(45,647,240)	(12,581,859)	(5,638,206)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
		<b>Total</b>	<b>(64,516,852)</b>	<b>(46,296,787)</b>	<b>(12,581,859)</b>	<b>(5,638,206)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Twelve Months Ended August 31, 2024  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,888,638	6,888,638	0	0	0	0	6,888,638
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	326	326	0	0	0	0	326
7/4	154550 Supply Chain Average Cost Variance	0	0	(235)	(235)	0	0	0	0	(235)
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	109,265,676	46,824,016	0	156,089,692	91,643,250	38,940,497	17,622,426	7,883,519	0
<b>TOTAL</b>		<b>109,265,676</b>	<b>46,824,016</b>	<b>6,888,745</b>	<b>162,978,437</b>	<b>91,643,250</b>	<b>38,940,497</b>	<b>17,622,426</b>	<b>7,883,519</b>	<b>6,888,745</b>

ALLOCATION RATIOS:

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