

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended August 31, 2024 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	227,292,932	153,929,172	73,363,760
	Adjustments			
	Adjusted Net Operating Income (Loss)	227,292,932	153,929,172	73,363,760
E-APL	Electric Net Rate Base	3,376,869,639	2,267,691,892	1,109,177,747
	<b>RATE OF RETURN</b>	<b>6.731%</b>	<b>6.788%</b>	<b>6.614%</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**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2024  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers Percent	8-01-2024 thru 08-31-2024	418,194 100.000%	271,525 64.928%	146,669 35.072%
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  
Ending Balance Basis

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

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2024  
Ending Balance Basis

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

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 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 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% 124.704%</b>
		<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.824% 31.176%</b>

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2024  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>123,523,202</b>	<b>111,033,984</b>	<b>12,489,218</b>	<b>0</b>
		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
		<b>Total</b>		<b>86,680,738</b>	<b>70,597,107</b>	<b>16,083,631</b>	<b>0</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>313.290%</b>	<b>86.710%</b>	<b>0.000%</b>
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant	8-01-2024 thru 08-31-2024	1,698,570,079	1,165,035,918	533,534,161	
		Percent		100.000%	68.589%	31.411%	
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  
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Report ID:  
**E-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	8-01-2024 thru 08-31-2024	3,801,982,138 100.000%	2,537,097,660 66.731%	1,264,884,478 33.269%
13	E-PLT	Net Electric General Plant Percent	8-01-2024 thru 08-31-2024	310,374,137 100.000%	213,713,524 68.857%	96,660,613 31.143%
14		Net Allocated Schedule M's Percent	09-01-2023 thru 08-31-2024	-146,206,864 100.000%	-98,012,283 67.037%	-48,194,581 32.963%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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 Trnsmision 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		
Ending Balance 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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For Twelve Months Ended August 31, 2024	
Ending Balance 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	
Ending Balance 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-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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-12E</b>
For Twelve Months Ended August 31, 2024		
Ending Balance 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	81,234	81,234	0	43,880	43,880
2	902000	Meter Reading Expenses	507,958	124,304	632,262	349,714	80,708	430,422	158,244	43,596	201,840
2	903XXX	Customer Records & Collection Expenses	1,105,008	7,962,408	9,067,416	596,292	5,169,832	5,766,124	508,716	2,792,576	3,301,292
2	904000	Uncollectible Accounts	4,800,007	85,299	4,885,306	3,870,667	55,383	3,926,050	929,340	29,916	959,256
2	905000	Misc Customer Accounts	0	181,275	181,275	0	117,698	117,698	0	63,577	63,577
<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>5,504,855</b>	<b>10,321,528</b>	<b>1,596,300</b>	<b>2,973,545</b>	<b>4,569,845</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	35,620,044	201,221	35,821,265	31,236,582	130,649	31,367,231	4,383,462	70,572	4,454,034
2	909000	Advertising	171,882	699,669	871,551	148,865	454,281	603,146	23,017	245,388	268,405
2	910000	Misc Customer Service & Info Exp	0	90,890	90,890	0	59,013	59,013	0	31,877	31,877
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>35,791,926</b>	<b>991,780</b>	<b>36,783,706</b>	<b>31,385,447</b>	<b>643,943</b>	<b>32,029,390</b>	<b>4,406,479</b>	<b>347,837</b>	<b>4,754,316</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-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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	1,207,243	1,430,104	59,552	601,876	661,428
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	48,701,283	50,917,576	(241,236)	22,237,805	21,996,569
		TOTAL ADMIN & GENERAL EXPENSES	24,501,379	180,316,439	204,817,818	18,609,501	123,647,371	142,256,872	5,891,878	56,669,068	62,560,946
		TOTAL EXPENSES BEFORE FIT	283,050,951	800,509,526	1,083,560,477	191,222,933	523,980,744	715,203,677	91,828,018	276,528,782	368,356,800
		NET OPERATING INCOME (LOSS) BEFORE FIT			229,809,557			152,326,287			77,483,270
E-FIT		FEDERAL INCOME TAX			6,948,109			1,421,803			5,526,306
E-FIT		DEFERRED FEDERAL INCOME TAX			(3,793,230)			(2,613,142)			(1,180,088)
E-FIT		AMORTIZED ITC			(638,254)			(411,546)			(226,708)
		ELECTRIC NET OPERATING INCOME (LOSS)			227,292,932			153,929,172			73,363,760

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers	100.000%	64.928%	35.072%
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-456-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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-555-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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-557-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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
		<b>TOTAL ACCOUNT 557</b>	<b>30,807,203</b>	<b>31,003,469</b>	<b>61,810,672</b>	<b>4,940,766</b>	<b>19,991,038</b>	<b>24,931,804</b>	<b>25,866,437</b>	<b>11,012,431</b>	<b>36,878,868</b>

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-908-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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	201,221	1,110,944	824,134	130,649	954,783	85,589	70,572	156,161
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
		<b>TOTAL ACCOUNT 908</b>	<b>35,620,044</b>	<b>201,221</b>	<b>35,821,265</b>	<b>31,236,582</b>	<b>130,649</b>	<b>31,367,231</b>	<b>4,383,462</b>	<b>70,572</b>	<b>4,454,034</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.928%	35.072%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12E</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended August 31, 2024 Ending Balance 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	3,376,869,639	2,267,691,892	1,109,177,747
	Interest Deduction for FIT Calculation	97,545,685	65,468,265	32,077,420
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-FIT-12E</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended August 31, 2024 Ending Balance 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	821,839,992	523,345,420	298,494,572
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	178,633,358	123,152,182	55,481,176
E-OTX	Less: Taxes Other than FIT	83,087,127	68,706,075	14,381,052
	Net Operating Income Before FIT	229,809,557	152,326,287	77,483,270
E-INT	Less: Interest Expense	97,545,685	65,468,265	32,077,420
E-OTX	Less: ID ITC Deferred & Amortization	(26,460)	0	(26,460)
E-SCM	Plus: Schedule M Adjustments	(99,151,179)	(80,087,530)	(19,063,649)
	Taxable Net Operating Income	33,086,233	6,770,492	26,315,741
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	6,948,109	1,421,803	5,526,306
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	6,948,109	1,421,803	5,526,306
E-DTE	Deferred FIT	12,146,338	11,876,989	269,349
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	2,516,625	(1,602,885)	4,119,510

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-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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	6,368,556	6,368,556	0	3,175,068	3,175,068
12	997002 Injuries and Damages	0	342,932	342,932	0	228,842	228,842	0	114,090	114,090
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	(944,474)	(944,474)	0	(630,257)	(630,257)	0	(314,217)	(314,217)
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	209,846	209,846	0	104,620	104,620
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	(963,468)	(963,468)	0	(480,341)	(480,341)
12	997027 Uncollectibles	3,346,487	(2,735,982)	610,505	1,895,868	(1,825,748)	70,120	1,450,619	(910,234)	540,385
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	4,886,241	4,886,241	0	2,436,055	2,436,055
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	9,225	9,225	0	4,599	4,599
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	(1,478,237)	(1,478,237)	0	(736,981)	(736,981)
12	997049 Tax Depreciation	0	(180,863,117)	(180,863,117)	0	(120,691,767)	(120,691,767)	0	(60,171,350)	(60,171,350)
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,085	884,085	0	589,959	589,959	0	294,126	294,126
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	4,398,619	4,398,619	0	2,192,949	2,192,949
12	997081 Deferred Compensation	0	(59,966)	(59,966)	0	(40,016)	(40,016)	0	(19,950)	(19,950)
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	161,139	161,139	0	80,337	80,337
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	32,719	32,719	0	21,834	21,834	0	10,885	10,885
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	(62,863,074)	(62,863,074)	0	(41,949,158)	(41,949,158)	0	(20,913,916)	(20,913,916)
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	177,768	177,768	97,131	88,627	185,758
12	997111 Capitalized Transportation	0	(104,426)	(104,426)	0	(69,685)	(69,685)	0	(34,741)	(34,741)
12	997114 AFUDC Debt CWIP	0	131,509	131,509	0	87,757	87,757	0	43,752	43,752
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-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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	2,675,300	2,675,300	0	1,333,781	1,333,781
99	997120	Transportation Tax Disallowance	0	137,838	137,838	0	91,981	91,981	0	45,857	45,857
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	(170,275)	(170,275)	0	(84,891)	(84,891)
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	834,926	834,926	0	416,256	416,256
99	997129	Mixed Service Costs (IDD#5)	0	(27,366,666)	(27,366,666)	0	(18,262,050)	(18,262,050)	0	(9,104,616)	(9,104,616)
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	310,556	310,556	0	154,829	154,829
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	5,348,952	5,348,952	0	3,569,409	3,569,409	0	1,779,543	1,779,543
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>(98,012,285)</b>	<b>(80,087,530)</b>	<b>29,130,932</b>	<b>(48,194,581)</b>	<b>(19,063,649)</b>	

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.731%	33.269%
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  
Ending Balance Basis

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

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	19,209,468	19,209,468	0	12,818,670	12,818,670	0	6,390,798	6,390,798
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	19,209,468	26,467,479	5,831,855	12,818,670	18,650,525	1,426,156	6,390,798	7,816,954
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(17,896,323)	(17,896,323)	0	(11,942,395)	(11,942,395)	0	(5,953,928)	(5,953,928)
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	(11,942,395)	(8,727,104)	(2,645,598)	(5,953,928)	(8,599,526)
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>1,313,145</b>	<b>12,146,338</b>	<b>11,000,714</b>	<b>876,275</b>	<b>11,876,989</b>	<b>(167,521)</b>	<b>436,870</b>	<b>269,349</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)		100.000%			66.731%			33.269%	
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-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12E</b>
For Twelve Months Ended August 31, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,016,666	7,016,666	0	4,524,346	4,524,346	0	2,492,320	2,492,320
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	961,134	961,134	0	619,739	619,739	0	341,395	341,395
1	182381	CDA Settlement Past Storage	0	25,970,016	25,970,016	0	16,745,466	16,745,466	0	9,224,550	9,224,550
1	302000	Franchises & Consents	2,941,640	44,049,218	46,990,858	2,941,640	28,402,936	31,344,576	0	15,646,282	15,646,282
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,430,442	16,750,158	319,716	10,782,160	11,101,876	0	5,648,282	5,648,282
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,864,930	85,432,955	91,297,885	5,864,930	58,695,003	64,559,933	0	26,737,952	26,737,952
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	37,076,299	37,076,299	0	25,472,530	25,472,530	0	11,603,769	11,603,769
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,242,570	7,242,570	0	4,975,863	4,975,863	0	2,266,707	2,266,707
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,157,241	70,157,241	0	48,200,129	48,200,129	0	21,957,112	21,957,112
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,864,744	20,864,744	0	14,334,705	14,334,705	0	6,530,039	6,530,039
4	303121	Misc Intangible Plant-AMI Software	2,128,754	0	2,128,754	2,128,754	0	2,128,754	0	0	0
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	1,018,716	23,509,969	24,528,685	1,018,716	16,152,054	17,170,770	0	7,357,915	7,357,915
		TOTAL INTANGIBLE PLANT	12,273,756	340,711,254	352,985,010	12,273,756	230,194,531	242,468,287	0	110,516,723	110,516,723
		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	112,618,578	28,912,415	141,530,993	73,573,587	18,642,725	92,216,312	39,044,991	10,269,690	49,314,681
1	312000	Boiler Plant	147,228,128	79,167,660	226,395,788	93,699,258	51,047,307	144,746,565	53,528,870	28,120,353	81,649,223
1	313000	Generators	995,314	0	995,314	641,330	0	641,330	353,984	0	353,984
1	314000	Turbogenerator Units	40,398,589	18,739,181	59,137,770	26,400,158	12,083,024	38,483,182	13,998,431	6,656,157	20,654,588
1	315000	Accessory Electric Equipment	19,035,599	12,501,086	31,536,685	12,429,635	8,060,700	20,490,335	6,605,964	4,440,386	11,046,350
1	316000	Miscellaneous Power Plant Equipment	15,652,866	2,804,155	18,457,021	10,221,139	1,808,119	12,029,258	5,431,727	996,036	6,427,763
		TOTAL STEAM PRODUCTION PLANT	335,929,074	145,982,079	481,911,153	216,965,107	94,129,244	311,094,351	118,963,967	51,852,835	170,816,802
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	68,410,838	68,410,838	0	44,111,308	44,111,308	0	24,299,530	24,299,530
1	331XXX	Structures & Improvements	0	119,280,521	119,280,521	0	76,912,080	76,912,080	0	42,368,441	42,368,441
1	332XXX	Reservoirs, Dams, & Waterways	0	269,071,870	269,071,870	0	173,497,542	173,497,542	0	95,574,328	95,574,328
1	333000	Waterwheels, Turbines, & Generators	0	236,070,110	236,070,110	0	152,218,007	152,218,007	0	83,852,103	83,852,103
1	334000	Accessory Electric Equipment	0	88,116,590	88,116,590	0	56,817,577	56,817,577	0	31,299,013	31,299,013
1	335XXX	Miscellaneous Power Plant Equipment	0	14,598,193	14,598,193	0	9,412,915	9,412,915	0	5,185,278	5,185,278
1	336000	Roads, Railroads, & Bridges	0	3,888,193	3,888,193	0	2,507,107	2,507,107	0	1,381,086	1,381,086
		TOTAL HYDRAULIC PRODUCTION PLANT	0	799,436,315	799,436,315	0	515,476,536	515,476,536	0	283,959,779	283,959,779
		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	17,682,779	17,682,779	0	11,401,856	11,401,856	0	6,280,923	6,280,923
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,829	21,071,829	0	13,587,115	13,587,115	0	7,484,714	7,484,714
1	343000	Prime Movers	0	21,395,146	21,395,146	0	13,795,590	13,795,590	0	7,599,556	7,599,556
1	344000	Generators	0	241,978,711	241,978,711	0	156,027,873	156,027,873	0	85,950,838	85,950,838
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	27,119,814	27,119,814	0	17,486,856	17,486,856	0	9,632,958	9,632,958
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,413	21,413	0	11,796	11,796
1	346000	Miscellaneous Power Plant Equipment	0	1,627,061	1,627,061	0	1,049,129	1,049,129	0	577,932	577,932
		TOTAL OTHER PRODUCTION PLANT	0	331,985,868	331,985,868	0	214,064,487	214,064,487	0	117,921,381	117,921,381
		TOTAL PRODUCTION PLANT	335,929,074	1,277,404,262	1,613,333,336	216,965,107	823,670,267	1,040,635,374	118,963,967	453,733,995	572,697,962



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended August 31, 2024		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,394,482	30,022,840	410,632	18,953,562	19,364,194	217,726	10,440,920	10,658,646
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	81,807	37,598,744	37,680,551	52,745	24,243,670	24,296,415	29,062	13,355,074	13,384,136
1	353XXX	Station Equipment	12,972,515	390,235,479	403,207,994	8,478,342	251,623,837	260,102,179	4,494,173	138,611,642	143,105,815
1	354000	Towers & Fixtures	16,063,959	1,142,818	17,206,777	10,498,000	736,889	11,234,889	5,565,959	405,929	5,971,888
1	355000	Poles & Fixtures	5,418	388,345,107	388,350,525	3,541	250,404,925	250,408,466	1,877	137,940,182	137,942,059
1	356000	Overhead Conductors & Devices	12,604,752	179,821,129	192,425,881	8,236,488	115,948,664	124,185,152	4,368,264	63,872,465	68,240,729
1	357000	Underground Conduit	0	3,571,326	3,571,326	0	2,302,791	2,302,791	0	1,268,535	1,268,535
1	358000	Underground Conductors & Devices	0	7,048,862	7,048,862	0	4,545,106	4,545,106	0	2,503,756	2,503,756
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
TOTAL TRANSMISSION PLANT			42,435,643	1,039,687,251	1,082,122,894	27,731,266	670,390,339	698,121,605	14,704,377	369,296,912	384,001,289
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	11,893,560	0	11,893,560	10,364,365	0	10,364,365	1,529,195	0	1,529,195
99	360400	Land Easements	4,284,704	0	4,284,704	1,503,596	0	1,503,596	2,781,108	0	2,781,108
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	41,676,502	0	41,676,502	32,750,586	0	32,750,586	8,925,916	0	8,925,916
3	362000	Station Equipment	176,867,755	3,297,246	180,165,001	115,665,003	2,261,548	117,926,551	61,202,752	1,035,698	62,238,450
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	611,081,004	0	611,081,004	403,049,352	0	403,049,352	208,031,652	0	208,031,652
99	365000	Overhead Conductors & Devices	385,055,362	0	385,055,362	241,085,292	0	241,085,292	143,970,070	0	143,970,070
99	366000	Underground Conduit	183,132,505	0	183,132,505	121,841,225	0	121,841,225	61,291,280	0	61,291,280
99	367000	Underground Conductors & Devices	303,010,775	0	303,010,775	200,839,560	0	200,839,560	102,171,215	0	102,171,215
99	368000	Line Transformers	377,624,865	0	377,624,865	265,664,311	0	265,664,311	111,960,554	0	111,960,554
99	369XXX	Services	233,198,855	0	233,198,855	150,595,337	0	150,595,337	82,603,518	0	82,603,518
99	371XXX	Installations on Customers' Premises	12,171,330	0	12,171,330	12,171,330	0	12,171,330	0	0	0
99	370XXX	Meters	88,228,712	0	88,228,712	63,431,279	0	63,431,279	24,797,433	0	24,797,433
99	373XXX	Street Light & Signal Systems	87,264,300	0	87,264,300	57,682,143	0	57,682,143	29,582,157	0	29,582,157
TOTAL DISTRIBUTION PLANT			2,515,858,079	3,297,246	2,519,155,325	1,676,643,379	2,261,548	1,678,904,927	839,214,700	1,035,698	840,250,398
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,515,952	10,403,728	11,919,680	811,230	7,147,673	7,958,903	704,722	3,256,055	3,960,777
4	390XXX	Structures & Improvements	28,052,194	114,187,978	142,240,172	18,175,586	78,450,567	96,626,153	9,876,608	35,737,411	45,614,019
4	391XXX	Office Furniture & Equipment	2,294,072	47,539,716	49,833,788	2,278,536	32,661,211	34,939,747	15,536	14,878,505	14,894,041
4	392XXX	Transportation Equipment	40,379,140	33,550,561	73,929,701	26,851,003	23,050,242	49,901,245	13,528,137	10,500,319	24,028,456
4	393000	Stores Equipment	911,401	4,417,464	5,328,865	719,562	3,034,930	3,754,492	191,839	1,382,534	1,574,373
4	394000	Tools, Shop & Garage Equipment	3,627,732	19,460,255	23,087,987	2,186,567	13,369,779	15,556,346	1,441,165	6,090,476	7,531,641
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	401,077	3,801,927	4,203,004	398,866	2,612,038	3,010,904	2,211	1,189,889	1,192,100
4	396XXX	Power Operated Equipment	20,405,116	5,444,473	25,849,589	12,500,353	3,740,516	16,240,869	7,904,763	1,703,957	9,608,720
4	397XXX	Communications Equipment	29,899,256	116,424,177	146,323,433	23,169,755	79,986,902	103,156,657	6,729,501	36,437,275	43,166,776
4	398000	Miscellaneous Equipment	25,746	832,093	857,839	0	571,673	571,673	25,746	260,420	286,166
TOTAL GENERAL PLANT			127,511,686	356,179,159	483,690,845	87,091,458	244,705,767	331,797,225	40,420,228	111,473,392	151,893,620
TOTAL PLANT IN SERVICE			3,034,008,238	3,017,279,172	6,051,287,410	2,020,704,966	1,971,222,452	3,991,927,418	1,013,303,272	1,046,056,720	2,059,359,992

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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	(308,093,015)	(79,641,700)	(387,734,715)	(205,004,918)	(51,352,968)	(256,357,886)	(103,088,097)	(28,288,732)	(131,376,829)
E-ADEP		Hydro Production Plant	0	(213,746,194)	(213,746,194)	0	(137,823,546)	(137,823,546)	0	(75,922,648)	(75,922,648)
E-ADEP		Other Production Plant	0	(186,653,946)	(186,653,946)	0	(120,354,464)	(120,354,464)	0	(66,299,482)	(66,299,482)
E-ADEP		Transmission Plant	(28,602,358)	(269,087,421)	(297,689,779)	(17,585,225)	(173,507,569)	(191,092,794)	(11,017,133)	(95,579,852)	(106,596,985)
E-ADEP		Distribution Plant	(819,954,542)	(630,704)	(820,585,246)	(513,436,415)	(432,594)	(513,869,009)	(306,518,127)	(198,110)	(306,716,237)
E-ADEP		General Plant	(53,270,859)	(120,045,849)	(173,316,708)	(35,608,602)	(82,475,099)	(118,083,701)	(17,662,257)	(37,570,750)	(55,233,007)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(1,209,920,774)</b>	<b>(869,805,814)</b>	<b>(2,079,726,588)</b>	<b>(771,635,160)</b>	<b>(565,946,240)</b>	<b>(1,337,581,400)</b>	<b>(438,285,614)</b>	<b>(303,859,574)</b>	<b>(742,145,188)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(20,439,862)	(20,439,862)	0	(13,179,623)	(13,179,623)	0	(7,260,239)	(7,260,239)
E-AAMT		Distribution-Franchises/Misc Intangibles	(655,800)	0	(655,800)	(655,800)	0	(655,800)	0	0	0
E-AAMT		General Plant - 303000	0	(4,219,918)	(4,219,918)	0	(2,893,864)	(2,893,864)	0	(1,326,054)	(1,326,054)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(4,492,411)	(137,909,506)	(142,401,917)	(4,492,411)	(94,747,968)	(99,240,379)	0	(43,161,538)	(43,161,538)
E-AAMT		General Plant - 390200, 396200	0	(1,861,185)	(1,861,185)	0	(1,278,690)	(1,278,690)	0	(582,495)	(582,495)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(5,148,211)</b>	<b>(164,430,471)</b>	<b>(169,578,682)</b>	<b>(5,148,211)</b>	<b>(112,100,145)</b>	<b>(117,248,356)</b>	<b>0</b>	<b>(52,330,326)</b>	<b>(52,330,326)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(1,215,068,985)</b>	<b>(1,034,236,285)</b>	<b>(2,249,305,270)</b>	<b>(776,783,371)</b>	<b>(678,046,385)</b>	<b>(1,454,829,756)</b>	<b>(438,285,614)</b>	<b>(356,189,900)</b>	<b>(794,475,514)</b>
		<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>	<b>1,818,939,253</b>	<b>1,983,042,887</b>	<b>3,801,982,140</b>	<b>1,243,921,595</b>	<b>1,293,176,067</b>	<b>2,537,097,662</b>	<b>575,017,658</b>	<b>689,866,820</b>	<b>1,264,884,478</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	(545,413,892)	(545,413,892)	0	(363,960,144)	(363,960,144)	0	(181,453,748)	(181,453,748)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(43,989,302)	(43,989,302)	0	(30,221,970)	(30,221,970)	0	(13,767,332)	(13,767,332)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	0	0	0	0	0	0	0	0
4		ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
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	(5,453,703)	(5,453,703)	0	(3,516,548)	(3,516,548)	0	(1,937,155)	(1,937,155)
1		ADFIT - CDA Settlement Costs (283333)	0	(201,838)	(201,838)	0	(130,145)	(130,145)	0	(71,693)	(71,693)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(927,113)	(927,113)	0	(618,672)	(618,672)	0	(308,441)	(308,441)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(595,985,848)</b>	<b>(595,985,848)</b>	<b>0</b>	<b>(398,447,479)</b>	<b>(398,447,479)</b>	<b>0</b>	<b>(197,538,369)</b>	<b>(197,538,369)</b>
		<b>NET ELECTRIC UTILITY PLANT</b>	<b>1,818,939,253</b>	<b>1,387,057,039</b>	<b>3,205,996,292</b>	<b>1,243,921,595</b>	<b>894,728,588</b>	<b>2,138,650,183</b>	<b>575,017,658</b>	<b>492,328,451</b>	<b>1,067,346,109</b>

ALLOCATION RATIOS:

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)	100.000%	66.731%	33.269%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT NET ELECTRIC PLANT IN SERVICE	1,818,939,253	1,387,057,039	3,205,996,292	1,243,921,595	894,728,588	2,138,650,183	575,017,658	492,328,451	1,067,346,109
OTHER ADJUSTMENTS									
4 Regulatory Asset - AFUDC (182332)	8,196,447	43,986,538	52,182,985	6,178,303	30,220,071	36,398,374	2,018,144	13,766,467	15,784,611
4 Accumulated Amortization - AFUDC (182318)	(1,705,803)	(7,857,827)	(9,563,630)	(1,279,047)	(5,398,563)	(6,677,610)	(426,756)	(2,459,264)	(2,886,020)
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)	2,403,510	0	2,403,510	0	0	0	2,403,510	0	2,403,510
99 ADFIT - Boulder Park Disallowed (190040)	41,263	0	41,263	0	0	0	41,263	0	41,263
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)	13,556,450	0	13,556,450	13,556,450	0	13,556,450	0	0	0
99 Regulatory Asset-Deferred AMI Costs (182337)	20,527,720	0	20,527,720	20,527,720	0	20,527,720	0	0	0
99 ADFIT-Deferred AMI Costs (283436)	(7,157,675)	0	(7,157,675)	(7,157,675)	0	(7,157,675)	0	0	0
99 Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99 ADFIT - Spokane River Relicensing (283322)	0	0	0	0	0	0	0	0	0
99 Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99 ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99 Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99 ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99 Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99 ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99 Weatherization Loans - Sandpoint (124350)	0	0	0	0	0	0	0	0	0
4 Customer Advances (252000)	(5,191,173)	0	(5,191,173)	(1,321,343)	0	(1,321,343)	(3,869,830)	0	(3,869,830)
2 Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99 Regulatory Liability-Customer Tax Credit (254393)	(4,579,548)	0	(4,579,548)	(4,319,539)	0	(4,319,539)	(260,009)	0	(260,009)
99 ADFIT-Customer Tax Credit (190393)	961,705	0	961,705	907,103	0	907,103	54,602	0	54,602
99 Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,175,555)	0	(5,175,555)	(2,718,632)	0	(2,718,632)	(2,456,923)	0	(2,456,923)
99 Colstrip-Regulatory Asset (182327)	23,331,611	0	23,331,611	13,735,008	0	13,735,008	9,596,603	0	9,596,603
99 Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99 Colstrip-Plant Adjustment ADFIT (190027)	(440,220)	0	(440,220)	32,663	0	32,663	(472,883)	0	(472,883)
99 Colstrip Reg Asset ADFIT (283376)	(3,395,917)	0	(3,395,917)	(2,369,467)	0	(2,369,467)	(1,026,450)	0	(1,026,450)
99 Colstrip ARO (317000P)	17,139,710	0	17,139,710	11,200,804	0	11,200,804	5,938,906	0	5,938,906
99 Colstrip ARO A/D (317000A)	(10,611,668)	0	(10,611,668)	(7,650,131)	0	(7,650,131)	(2,961,537)	0	(2,961,537)
99 Colstrip ARO Liability (230027)	(15,386,307)	0	(15,386,307)	(10,054,955)	0	(10,054,955)	(5,331,352)	0	(5,331,352)
99 Colstrip ARO ADFIT (190376)	3,231,125	0	3,231,125	2,111,541	0	2,111,541	1,119,584	0	1,119,584
99 Colstrip ARO ADFIT (283377)	(1,370,889)	0	(1,370,889)	(745,641)	0	(745,641)	(625,248)	0	(625,248)
99 Customer Deposits (235199)	(7,390)	0	(7,390)	(7,390)	0	(7,390)	0	0	0
C-WKC Working Capital	102,977,240	0	102,977,240	73,594,429	0	73,594,429	29,382,811	0	29,382,811
99 DSM Programs (186710)	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADJUSTMENTS	134,744,636	36,128,711	170,873,347	104,220,201	24,821,508	129,041,709	30,524,435	11,307,203	41,831,638
NET RATE BASE	1,953,683,889	1,423,185,750	3,376,869,639	1,348,141,796	919,550,096	2,267,691,892	605,542,093	503,635,654	1,109,177,747

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended August 31, 2024	
Ending Balance 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	
	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	
	ED-WA	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	
	ED-WA	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	
	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-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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						11,452,794	11,452,794			
9,4		CD-AN	72,060	56,439	15,621			36,593,904	56,439	56,439	38,775	17,664	17,664			
9,4		CD-ID	0	0	0			0	0	0	0	0	0			
9,4		CD-WA	739,378	579,096	160,282			579,096	579,096	579,096	579,096	0	0			
4		ED-AN	8,074,611	8,074,611				8,074,611	8,074,611	8,074,611	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					
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	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>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%								

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended August 31, 2024	
Ending Balance 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)	(79,641,700)	(79,641,700)			(79,641,700)	(79,641,700)		(51,352,968)	(51,352,968)		(28,288,732)	(28,288,732)
	Steam (ED-ID)	(103,088,097)	(103,088,097)		(103,088,097)	(103,088,097)	(103,088,097)				(103,088,097)		(103,088,097)
	Steam (ED-WA)	(205,004,918)	(205,004,918)		(205,004,918)	(205,004,918)	(205,004,918)	(205,004,918)			(205,004,918)		(205,004,918)
1	Hydro (ED-AN)	(213,746,194)	(213,746,194)			(213,746,194)	(213,746,194)		(137,823,546)	(137,823,546)		(75,922,648)	(75,922,648)
1	Other (ED-AN)	(186,653,946)	(186,653,946)			(186,653,946)	(186,653,946)		(120,354,464)	(120,354,464)		(66,299,482)	(66,299,482)
<b>Total Electric Production</b>		<b>(788,134,855)</b>	<b>(788,134,855)</b>		<b>(308,093,015)</b>	<b>(480,041,840)</b>	<b>(788,134,855)</b>	<b>(205,004,918)</b>	<b>(309,530,978)</b>	<b>(514,535,896)</b>	<b>(103,088,097)</b>	<b>(170,510,862)</b>	<b>(273,598,959)</b>
<b>Electric Transmission</b>													
1	ED-AN	(269,087,421)	(269,087,421)			(269,087,421)	(269,087,421)		(173,507,569)	(173,507,569)		(95,579,852)	(95,579,852)
	ED-ID	(11,017,133)	(11,017,133)		(11,017,133)	(11,017,133)	(11,017,133)				(11,017,133)		(11,017,133)
	ED-WA	(17,585,225)	(17,585,225)		(17,585,225)	(17,585,225)	(17,585,225)	(17,585,225)			(17,585,225)		(17,585,225)
<b>Total Electric Transmissi</b>		<b>(297,689,779)</b>	<b>(297,689,779)</b>		<b>(28,602,358)</b>	<b>(269,087,421)</b>	<b>(297,689,779)</b>	<b>(17,585,225)</b>	<b>(173,507,569)</b>	<b>(191,092,794)</b>	<b>(11,017,133)</b>	<b>(95,579,852)</b>	<b>(106,596,985)</b>
<b>Electric Distribution</b>													
3	ED-AN	(630,704)	(630,704)			(630,704)	(630,704)		(432,594)	(432,594)		(198,110)	(198,110)
	ED-ID	(306,518,127)	(306,518,127)		(306,518,127)	(306,518,127)	(306,518,127)				(306,518,127)		(306,518,127)
	ED-WA	(513,436,415)	(513,436,415)		(513,436,415)	(513,436,415)	(513,436,415)	(513,436,415)			(513,436,415)		(513,436,415)
<b>Total Electric Distribution</b>		<b>(820,585,246)</b>	<b>(820,585,246)</b>		<b>(819,954,542)</b>	<b>(630,704)</b>	<b>(820,585,246)</b>	<b>(513,436,415)</b>	<b>(432,594)</b>	<b>(513,869,009)</b>	<b>(306,518,127)</b>	<b>(198,110)</b>	<b>(306,716,237)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(20,505,042)		(20,505,042)									
	GD-OR	(1,864,309)				(1,864,309)							
<b>Total Gas Underground S</b>		<b>(22,369,351)</b>		<b>(20,505,042)</b>		<b>(1,864,309)</b>							
<b>Gas Distribution</b>													
	GD-AN	(2,116,200)		(2,116,200)									
	GD-ID	(112,081,377)		(112,081,377)									
	GD-WA	(212,349,386)		(212,349,386)									
	GD-OR	(155,884,539)				(155,884,539)							
<b>Total Gas Distribution</b>		<b>(482,431,502)</b>		<b>(326,546,963)</b>		<b>(155,884,539)</b>							
<b>General Plant</b>													
4	ED-AN	(37,282,525)	(37,282,525)			(37,282,525)	(37,282,525)		(25,614,213)	(25,614,213)		(11,668,312)	(11,668,312)
	ED-ID	(14,347,089)	(14,347,089)		(14,347,089)	(14,347,089)	(14,347,089)				(14,347,089)		(14,347,089)
	ED-WA	(28,227,932)	(28,227,932)		(28,227,932)	(28,227,932)	(28,227,932)	(28,227,932)			(28,227,932)		(28,227,932)
7,4	CD-AA	(105,836,723)	(75,643,623)	(20,849,834)	(9,343,266)	(75,643,623)	(75,643,623)		(51,969,438)	(51,969,438)		(23,674,185)	(23,674,185)
9,4	CD-AN	(9,090,295)	(7,119,701)	(1,970,594)		(7,119,701)	(7,119,701)		(4,891,448)	(4,891,448)		(2,228,253)	(2,228,253)
9	CD-ID	(4,232,742)	(3,315,168)	(917,574)		(3,315,168)	(3,315,168)				(3,315,168)		(3,315,168)
9	CD-WA	(9,423,495)	(7,380,670)	(2,042,825)		(7,380,670)	(7,380,670)	(7,380,670)			(7,380,670)		(7,380,670)
8	GD-AA	(2,954,924)		(2,033,697)	(921,227)								
	GD-AN	(4,157,829)		(4,157,829)									
	GD-ID	(2,503,660)		(2,503,660)									
	GD-WA	(14,340,571)		(14,340,571)									
	GD-OR	(6,169,632)				(6,169,632)							
<b>Total General Plant</b>		<b>(238,567,417)</b>	<b>(173,316,708)</b>	<b>(48,816,584)</b>	<b>(16,434,125)</b>	<b>(53,270,859)</b>	<b>(120,045,849)</b>	<b>(173,316,708)</b>	<b>(35,608,602)</b>	<b>(82,475,099)</b>	<b>(118,083,701)</b>	<b>(17,662,257)</b>	<b>(37,570,750)</b>
<b>Total Accumulated Depr</b>		<b>(2,649,778,150)</b>	<b>(2,079,726,588)</b>	<b>(395,868,589)</b>	<b>(174,182,973)</b>	<b>(1,209,920,774)</b>	<b>(869,805,814)</b>	<b>(2,079,726,588)</b>	<b>(771,635,160)</b>	<b>(565,946,240)</b>	<b>(1,337,581,400)</b>	<b>(438,285,614)</b>	<b>(303,859,574)</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance 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	(17,182,421)	(17,182,421)			(17,182,421)	(17,182,421)		(11,079,225)	(11,079,225)		(6,103,196)	(6,103,196)
1	Misc Intangible Plt (3030 ED-AN	(3,257,441)	(3,257,441)			(3,257,441)	(3,257,441)		(2,100,398)	(2,100,398)		(1,157,043)	(1,157,043)
<b>Total Production/Transmission</b>		<b>(20,439,862)</b>	<b>(20,439,862)</b>			<b>(20,439,862)</b>	<b>(20,439,862)</b>		<b>(13,179,623)</b>	<b>(13,179,623)</b>		<b>(7,260,239)</b>	<b>(7,260,239)</b>
<b>Distribution</b>													
	Franchises (302000) ED-WA	(579,885)	(579,885)			(579,885)	(579,885)	(579,885)		(579,885)			
	Misc Intangible Plt (3030 ED-WA	(75,915)	(75,915)			(75,915)	(75,915)	(75,915)		(75,915)			
<b>Total Distribution</b>		<b>(655,800)</b>	<b>(655,800)</b>			<b>(655,800)</b>	<b>(655,800)</b>	<b>(655,800)</b>		<b>(655,800)</b>			
<b>General Plant - 303000</b>													
7,4	CD-AA	(5,727,176)	(4,093,328)	(1,128,253)	(505,595)		(4,093,328)	(4,093,328)		(2,812,239)	(2,812,239)	(1,281,089)	(1,281,089)
9,1	CD-AN	(161,627)	(126,590)	(35,037)			(126,590)	(126,590)		(81,625)	(81,625)	(44,965)	(44,965)
	GD-ID	(184,707)		(184,707)									
	GD-WA	(357,038)		(357,038)									
	GD-OR	(140,012)			(140,012)								
<b>Total General Plant - 303000</b>		<b>(6,570,560)</b>	<b>(4,219,918)</b>	<b>(1,705,035)</b>	<b>(645,607)</b>		<b>(4,219,918)</b>	<b>(4,219,918)</b>		<b>(2,893,864)</b>	<b>(2,893,864)</b>	<b>(1,326,054)</b>	<b>(1,326,054)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>													
7,4	CD-AA	(165,968,678)	(118,621,134)	(32,695,829)	(14,651,715)		(118,621,134)	(118,621,134)		(81,496,278)	(81,496,278)	(37,124,856)	(37,124,856)
9,4	CD-AN	(206,845)	(162,005)	(44,840)			(162,005)	(162,005)		(111,302)	(111,302)	(50,703)	(50,703)
9	CD-ID	0	0	0			0	0		0	0	0	0
9	CD-WA	(653,073)	(511,500)	(141,573)			(511,500)	(511,500)	(511,500)		(511,500)	0	0
4	ED-AN	(19,126,367)	(19,126,367)				(19,126,367)	(19,126,367)		(13,140,388)	(13,140,388)	(5,985,979)	(5,985,979)
	ED-ID	0	0				0	0		0	0	0	0
	ED-WA	(3,554,223)	(3,554,223)				(3,980,911)	(3,980,911)	(3,980,911)		(3,980,911)		
8	GD-AA	(317,636)		(218,610)	(99,026)								
	GD-AN	0		0									
	GD-OR	(130,691)			(130,691)								
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(189,957,513)</b>	<b>(141,975,229)</b>	<b>(33,100,852)</b>	<b>(14,881,432)</b>		<b>(4,492,411)</b>	<b>(137,909,506)</b>	<b>(142,401,917)</b>	<b>(4,492,411)</b>	<b>(94,747,968)</b>	<b>(99,240,379)</b>	<b>0 (43,161,538) (43,161,538)</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	(1,861,185)	(1,861,185)				(1,861,185)	(1,861,185)		(1,278,690)	(1,278,690)	(582,495)	(582,495)
	ED-WA	0	0				0	0		0	0		
	GD-WA	0		0									
	GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>		<b>(1,861,185)</b>	<b>(1,861,185)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(1,861,185)</b>	<b>(1,861,185)</b>	<b>0</b>	<b>(1,278,690)</b>	<b>(1,278,690)</b>	<b>0 (582,495) (582,495)</b>
<b>Total Accumulated Amortization</b>		<b>(219,484,920)</b>	<b>(169,151,994)</b>	<b>(34,805,887)</b>	<b>(15,527,039)</b>		<b>(5,148,211)</b>	<b>(164,430,471)</b>	<b>(169,578,682)</b>	<b>(5,148,211)</b>	<b>(112,100,145)</b>	<b>(117,248,356)</b>	<b>0 (52,330,326) (52,330,326)</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%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2024	
Ending Balance 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	1,083,006	122,220	362,279	598,507	1,083,006	0	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	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,611,785	0	0	9,013,895	9,013,895	0	0	2,484,522	2,484,522	0	1,113,368	1,113,368	
9		CD-WA / ID / AN	2,327,290	689,010	342,443	791,326	1,822,779	190,705	94,782	219,024	504,511	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,938,615</b>	<b>811,230</b>	<b>704,722</b>	<b>10,403,728</b>	<b>11,919,680</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,703,546</b>	<b>6,060,050</b>	<b>845,517</b>	<b>1,113,368</b>	<b>1,958,885</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	21,540,035	8,519,176	3,397,622	9,623,237	21,540,035	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0	
99		GD-OR / AS	6,111,848	0	0	0	0	0	0	0	0	6,111,848	0	6,111,848	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	133,235,486	0	0	95,226,066	95,226,066	0	0	26,247,391	26,247,391	0	11,762,029	11,762,029	
9		CD-WA / ID / AN	32,524,798	9,656,410	6,478,986	9,338,676	25,474,072	2,672,706	1,793,257	2,584,763	7,050,726	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>218,462,767</b>	<b>18,175,586</b>	<b>9,876,608</b>	<b>114,187,979</b>	<b>142,240,173</b>	<b>27,723,306</b>	<b>1,793,257</b>	<b>28,832,154</b>	<b>58,348,717</b>	<b>6,111,848</b>	<b>11,762,029</b>	<b>17,873,877</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	4,475,234	1,832,761	7,798	2,634,675	4,475,234	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	112,036	0	0	0	0	112,036	0	0	112,036	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	74,359	0	0	0	0	0	0	51,177	51,177	0	23,182	23,182	
7		CD-AA	62,744,075	0	0	44,844,445	44,844,445	0	0	12,360,583	12,360,583	0	5,539,047	5,539,047	
9		CD-WA / ID / AN	656,406	445,776	7,739	60,595	514,110	123,382	2,142	16,772	142,296	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>68,062,110</b>	<b>2,278,537</b>	<b>15,537</b>	<b>47,539,715</b>	<b>49,833,789</b>	<b>235,418</b>	<b>2,142</b>	<b>12,428,532</b>	<b>12,666,092</b>	<b>0</b>	<b>5,562,229</b>	<b>5,562,229</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	63,196,646	25,398,639	12,807,269	24,990,738	63,196,646	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	16,847,364	0	0	0	0	10,708,183	3,334,850	2,804,331	16,847,364	0	0	0	
99		GD-OR / AS	4,776,506	0	0	0	0	0	0	0	0	4,776,506	0	4,776,506	
8		GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299	
7		CD-AA	7,668,455	0	0	5,480,798	5,480,798	0	0	1,510,686	1,510,686	0	676,971	676,971	
9		CD-WA / ID / AN	6,705,979	1,452,364	720,868	3,079,025	5,252,257	401,986	199,522	852,214	1,453,722	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>99,292,137</b>	<b>26,851,003</b>	<b>13,528,137</b>	<b>33,550,561</b>	<b>73,929,701</b>	<b>11,110,169</b>	<b>3,534,372</b>	<b>5,234,119</b>	<b>19,878,660</b>	<b>4,776,506</b>	<b>707,270</b>	<b>5,483,776</b>	



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended August 31, 2024 Ending Balance Basis	Report ID: <b>C-GPL-12E</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	52,097	0	0	0	0	0	0	0	52,097	0	52,097	
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	6,188,722	660,695	191,839	3,994,597	4,847,131	182,868	53,097	1,105,626	1,341,591	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,948,478</b>	<b>719,561</b>	<b>191,839</b>	<b>4,417,464</b>	<b>5,328,864</b>	<b>405,221</b>	<b>53,097</b>	<b>1,108,093</b>	<b>1,566,411</b>	<b>52,097</b>	<b>1,106</b>	<b>53,203</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	10,010,228	2,157,905	687,553	7,164,770	10,010,228	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,057,227	0	0	0	0	3,133,023	589,600	334,604	4,057,227	0	0	
99		GD-OR / AS	1,571,938	0	0	0	0	0	0	0	0	1,571,938	1,571,938	
8		GD-AA	5,896,336	0	0	0	0	0	0	4,058,094	4,058,094	0	1,838,242	
7		CD-AA	16,091,244	0	0	11,500,734	11,500,734	0	0	3,169,975	3,169,975	0	1,420,535	
9		CD-WA / ID / AN	2,013,513	28,662	753,611	794,751	1,577,024	7,933	208,585	219,971	436,489	0	0	
		<b>TOTAL ACCOUNT</b>	<b>39,640,486</b>	<b>2,186,567</b>	<b>1,441,164</b>	<b>19,460,255</b>	<b>23,087,986</b>	<b>3,140,956</b>	<b>798,185</b>	<b>7,782,644</b>	<b>11,721,785</b>	<b>1,571,938</b>	<b>3,258,777</b>	<b>4,830,715</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	3,306,207	398,866	2,211	2,905,130	3,306,207	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	1,254,753	0	0	896,797	896,797	0	0	247,186	247,186	0	110,770	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,017,316</b>	<b>398,866</b>	<b>2,211</b>	<b>3,801,927</b>	<b>4,203,004</b>	<b>110,331</b>	<b>0</b>	<b>502,134</b>	<b>612,465</b>	<b>18,586</b>	<b>183,261</b>	<b>201,847</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	24,401,337	12,246,524	7,583,364	4,571,449	24,401,337	0	0	0	0	0	0	
99		GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	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>31,565,561</b>	<b>12,500,353</b>	<b>7,904,763</b>	<b>5,444,473</b>	<b>25,849,589</b>	<b>3,559,670</b>	<b>1,004,023</b>	<b>1,061,791</b>	<b>5,625,484</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	42,079,609	12,191,323	6,659,745	23,228,541	42,079,609	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,072,218	0	0	0	0	778,370	287,726	6,122	1,072,218	0	0	0
99		GD-OR / AS	719,232	0	0	0	0	0	0	0	0	719,232	0	719,232
8		GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7		CD-AA	126,897,051	0	0	90,695,860	90,695,860	0	0	24,998,719	24,998,719	0	11,202,472	11,202,472
9		CD-WA / ID / AN	17,297,776	10,978,432	69,756	2,499,776	13,547,964	3,038,616	19,307	691,889	3,749,812	0	0	0
		TOTAL ACCOUNT	188,309,184	23,169,755	6,729,501	116,424,177	146,323,433	3,816,986	307,033	25,864,177	29,988,196	719,232	11,278,323	11,997,555
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	227,717	0	6,846	220,871	227,717	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	845,633	0	0	604,391	604,391	0	0	166,590	166,590	0	74,652	74,652
9		CD-WA / ID / AN	32,854	0	18,901	6,831	25,732	0	5,231	1,891	7,122	0	0	0
		TOTAL ACCOUNT	1,116,185	0	25,747	832,093	857,840	0	5,231	169,093	174,324	9,092	74,929	84,021
		TOTAL GENERAL PLANT	678,469,626	87,091,458	40,420,229	356,179,159	483,690,846	53,363,779	7,592,122	85,686,283	146,642,184	14,148,650	33,987,946	48,136,596

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 Ending Balance Basis	Report ID: <b>C-IPL-12E</b>
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AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,493	0	0	4,447,340	4,447,340	0	0	1,225,831	1,225,831	0	549,322	
9		CD-WA / ID / AN	194,058	0	0	151,990	151,990	0	0	42,068	42,068	0	0	
		TOTAL ACCOUNT	20,787,440	319,716	0	16,430,441	16,750,157	1,022,594	771,517	1,267,899	3,062,010	425,951	549,322	975,273
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	27,900,133	5,167,411	0	22,732,722	27,900,133	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	
8		GD-AA	366,587	0	0	0	0	0	0	252,300	252,300	0	114,287	
7		CD-AA	87,440,699	0	0	62,495,616	62,495,616	0	0	17,225,818	17,225,818	0	7,719,265	
9		CD-WA / ID / AN	1,151,829	697,518	0	204,617	902,135	193,060	0	56,634	249,694	0	0	
		TOTAL ACCOUNT	117,213,859	5,864,929	0	85,432,955	91,297,884	193,060	0	17,534,752	17,727,812	354,611	7,833,552	8,188,163
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	7,396,713	0	0	7,396,713	7,396,713	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,139,993	0	0	0	0	0	0	784,589	784,589	0	355,404	
7		CD-AA	41,526,173	0	0	29,679,586	29,679,586	0	0	8,180,656	8,180,656	0	3,665,931	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	50,062,879	0	0	37,076,299	37,076,299	0	0	8,965,245	8,965,245	0	4,021,335	4,021,335
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,242,571	0	0	7,242,571	7,242,571	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended August 31, 2024	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	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	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,192,891</b>	<b>0</b>	<b>0</b>	<b>20,864,743</b>	<b>20,864,743</b>	<b>0</b>	<b>0</b>	<b>5,751,000</b>	<b>5,751,000</b>	<b>0</b>	<b>2,577,148</b>	<b>2,577,148</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	1,770,425	1,770,425	0	0	1,770,425	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	457,508	358,329	0	0	358,329	99,179	0	0	99,179	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,227,933</b>	<b>2,128,754</b>	<b>0</b>	<b>0</b>	<b>2,128,754</b>	<b>99,179</b>	<b>0</b>	<b>0</b>	<b>99,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	30313X	Misc Intangible Plant--Term SAAS Software													
99		ED-WA / ID / AN	1,831,293	1,018,716	0	812,577	1,831,293	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	31,757,042	0	0	22,697,393	22,697,393	0	0	6,256,137	6,256,137	0	2,803,512	2,803,512	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>33,588,335</b>	<b>1,018,716</b>	<b>0</b>	<b>23,509,970</b>	<b>24,528,686</b>	<b>0</b>	<b>0</b>	<b>6,256,137</b>	<b>6,256,137</b>	<b>0</b>	<b>2,803,512</b>	<b>2,803,512</b>	<b>0</b>
		<b>TOTAL</b>	<b>358,476,364</b>	<b>9,332,115</b>	<b>0</b>	<b>260,714,220</b>	<b>270,046,335</b>	<b>1,314,833</b>	<b>771,517</b>	<b>59,112,643</b>	<b>61,198,993</b>	<b>780,562</b>	<b>26,450,474</b>	<b>27,231,036</b>	<b>0</b>

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-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 31, 2024 Ending Balance 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	(60,638,787)	(43,339,754)	(11,945,841)	(5,353,192)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
7	282919	CD-AA	0	0	0	0
7	283750	CD-AA	0	0	0	0
		<b>Total</b>	<b>(61,288,334)</b>	<b>(43,989,301)</b>	<b>(11,945,841)</b>	<b>(5,353,192)</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  
 Ending Balance Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	7,810,225	7,810,225	0	0	0	0	7,810,225
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	100	100	0	0	0	0	100
7/4	154550 Supply Chain Average Cost Variance	0	0	(6)	(6)	0	0	0	0	(6)
7/4	154560 Supply Chain Invoice Price Variance	0	0	7	7	0	0	0	0	7
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	82,919,278	34,050,200	0	116,969,478	73,594,429	29,382,811	9,324,849	4,667,389	0
<b>TOTAL</b>		<b>82,919,278</b>	<b>34,050,200</b>	<b>7,810,326</b>	<b>124,779,804</b>	<b>73,594,429</b>	<b>29,382,811</b>	<b>9,324,849</b>	<b>4,667,389</b>	<b>7,810,326</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						