

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	225,053,715	151,504,182	73,549,533
	Adjustments			
	Adjusted Net Operating Income (Loss)	225,053,715	151,504,182	73,549,533
E-APL	Electric Net Rate Base	3,312,521,560	2,224,814,067	1,087,707,493
	<b>RATE OF RETURN</b>	<b>6.794%</b>	<b>6.810%</b>	<b>6.762%</b>

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended July 31, 2024			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2023 thru 12-31-2023	100.000%	64.480%	35.520%
2	Input	Number of Customers - AMA Percent	08-01-2023 thru 07-31-2024	416,270 100.000%	270,568 64.998%	145,702 35.002%
3	E-OPS	Direct Distribution Operating Expense Percent	08-01-2023 thru 07-31-2024	45,420,739 100.000%	31,271,275 68.848%	14,149,464 31.152%
	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		400.000%	274.811%	125.189%
		Percent		100.000%	68.703%	31.297%

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

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2023 thru 12-31-2023	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		103,371,957	93,362,819	10,009,138	0
		Direct O & M Accts 901 - 935		20,151,245	17,671,165	2,480,080	0
		Adjustments		0	0	0	0
		Total		123,523,202	111,033,984	12,489,218	0
		Percentage		100.000%	89.889%	10.111%	0.000%
		Direct Labor Accts 500 - 894		64,605,148	51,951,449	12,653,699	0
		Direct Labor Accts 901 - 935		22,075,590	18,645,658	3,429,932	0
		Total		86,680,738	70,597,107	16,083,631	0
		Percentage		100.000%	81.445%	18.555%	0.000%
		Number of Customers at		690,117	416,479	273,638	0
		Percentage		100.000%	60.349%	39.651%	0.000%
		Net Direct Plant		4,186,966,091	3,416,840,157	770,125,934	0
		Percentage		100.000%	81.607%	18.393%	0.000%
		Total Percentages		400.000%	313.290%	86.710%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.323%	21.677%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	07-01-2023 thru 07-31-2024	1,622,286,610	1,115,727,377	506,559,233	
		Percent		100.000%	68.775%	31.225%	
11		Book Depreciation	08-01-2023 thru 07-31-2024	154,022,094	103,831,497	50,190,597	
		Percent		100.000%	67.413%	32.587%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2023 thru 07-31-2024	3,717,454,127 100.000%	2,483,534,347 66.807%	1,233,919,780 33.193%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2023 thru 07-31-2024	303,142,555 100.000%	209,169,849 69.000%	93,972,706 31.000%
14		Net Allocated Schedule M's - AMA Percent	08-01-2023 thru 07-31-2024	-148,551,324 100.000%	-99,755,727 67.152%	-48,795,597 32.848%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	452,586,271	0	452,586,271	297,752,144	0	297,752,144	154,834,127	0	154,834,127
99	442200	Commercial - Firm & Int.	360,029,701	0	360,029,701	258,650,485	0	258,650,485	101,379,216	0	101,379,216
1	442300	Industrial	128,700,289	0	128,700,289	69,583,243	0	69,583,243	59,117,046	0	59,117,046
99	444000	Public Street & Highway Lighting	8,523,969	0	8,523,969	5,427,192	0	5,427,192	3,096,777	0	3,096,777
99	448000	Interdepartmental Revenue	1,839,223	0	1,839,223	1,564,556	0	1,564,556	274,667	0	274,667
99	499XXX	Unbilled Revenue	3,022,228	0	3,022,228	1,564,382	0	1,564,382	1,457,846	0	1,457,846
		TOTAL SALES TO ULTIMATE CUSTOMERS	954,701,681	0	954,701,681	634,542,002	0	634,542,002	320,159,679	0	320,159,679
1	447XXX	Sales for Resale	0	257,904,746	257,904,746	0	166,296,980	166,296,980	0	91,607,766	91,607,766
		TOTAL SALES OF ELECTRICITY	954,701,681	257,904,746	1,212,606,427	634,542,002	166,296,980	800,838,982	320,159,679	91,607,766	411,767,445
		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	142,509	0	142,509	46,245	0	46,245	96,264	0	96,264
1	453000	Sales of Water & Water Power	0	804,406	804,406	0	518,681	518,681	0	285,725	285,725
1	454000	Rent from Electric Property	8,460,784	205,901	8,666,685	4,749,959	132,765	4,882,724	3,710,825	73,136	3,783,961
1	454100	Rent from Trnsmisssion Joint Use	58,328	0	58,328	21,013	0	21,013	37,315	0	37,315
1	456XXX	Other Electric Revenues	31,041,246	61,736,497	92,777,743	23,556,484	39,807,693	63,364,177	7,484,762	21,928,804	29,413,566
		TOTAL OTHER OPERATING REVENUE	39,702,867	62,746,804	102,449,671	28,373,701	40,459,139	68,832,840	11,329,166	22,287,665	33,616,831
		TOTAL ELECTRIC REVENUE	994,404,548	320,651,550	1,315,056,098	662,915,703	206,756,119	869,671,822	331,488,845	113,895,431	445,384,276

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	167,610	167,610	0	108,075	108,075	0	59,535	59,535
1	501XXX	Fuel	0	42,038,021	42,038,021	0	27,106,116	27,106,116	0	14,931,905	14,931,905
1	502000	Steam Expense	0	3,993,122	3,993,122	0	2,574,765	2,574,765	0	1,418,357	1,418,357
1	505000	Electric Expense	0	830,043	830,043	0	535,212	535,212	0	294,831	294,831
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	6,836,691	6,836,691	0	4,408,298	4,408,298	0	2,428,393	2,428,393
1	507000	Rent	0	0	0	0	0	0	0	0	0
1	509100	CCA Emission Expense	(294,713)	0	(294,713)	(951,920)	0	(951,920)	657,207	0	657,207
		MAINTENANCE									
1	510000	Supervision & Engineering	0	543,550	543,550	0	350,481	350,481	0	193,069	193,069
1	511000	Structures	0	904,127	904,127	0	582,981	582,981	0	321,146	321,146
1	512000	Boiler Plant	0	9,257,159	9,257,159	0	5,969,016	5,969,016	0	3,288,143	3,288,143
1	513000	Electric Plant	0	2,956,438	2,956,438	0	1,906,311	1,906,311	0	1,050,127	1,050,127
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,591,521	1,591,521	0	1,026,213	1,026,213	0	565,308	565,308
		TOTAL STEAM POWER GENERATION EXP	(294,713)	69,118,282	68,823,569	(951,920)	44,567,468	43,615,548	657,207	24,550,814	25,208,021
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,269,290	2,269,290	0	1,463,238	1,463,238	0	806,052	806,052
1	536000	Water for Power	0	1,220,630	1,220,630	0	787,062	787,062	0	433,568	433,568
1	537000	Hydraulic Expense	7,128,102	3,331,190	10,459,292	4,635,393	2,147,951	6,783,344	2,492,709	1,183,239	3,675,948
1	538000	Electric Expense	0	6,538,550	6,538,550	0	4,216,057	4,216,057	0	2,322,493	2,322,493
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	2,182,567	2,182,567	0	1,407,319	1,407,319	0	775,248	775,248
1	540000	Rent	0	1,677,788	1,677,788	0	1,081,838	1,081,838	0	595,950	595,950
1	540100	MT Trust Funds Land Settlement Rents	6,018,750	0	6,018,750	3,910,563	0	3,910,563	2,108,187	0	2,108,187
		MAINTENANCE									
1	541000	Supervision & Engineering	0	571,179	571,179	0	368,296	368,296	0	202,883	202,883
1	542000	Structures	0	445,493	445,493	0	287,254	287,254	0	158,239	158,239
1	543000	Reservoirs, Dams, & Waterways	0	390,284	390,284	0	251,655	251,655	0	138,629	138,629
1	544000	Electric Plant	0	3,137,650	3,137,650	0	2,023,157	2,023,157	0	1,114,493	1,114,493
1	545000	Miscellaneous Hydraulic Plant	0	587,134	587,134	0	378,584	378,584	0	208,550	208,550
		TOTAL HYDRO POWER GENERATION EXP	13,146,852	22,351,755	35,498,607	8,545,956	14,412,411	22,958,367	4,600,896	7,939,344	12,540,240
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	487,277	487,277	0	314,196	314,196	0	173,081	173,081
1	547XXX	Fuel	0	130,246,270	130,246,270	0	83,982,795	83,982,795	0	46,263,475	46,263,475
1	548000	Generation Expense	0	4,812,129	4,812,129	0	3,102,861	3,102,861	0	1,709,268	1,709,268
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,337,145	1,337,145	0	862,191	862,191	0	474,954	474,954
1	550000	Rent	0	103,105	103,105	0	66,482	66,482	0	36,623	36,623
		MAINTENANCE									
1	551000	Supervision & Engineering	0	768,780	768,780	0	495,709	495,709	0	273,071	273,071
1	552000	Structures	0	95,930	95,930	0	61,856	61,856	0	34,074	34,074
1	553000	Generating & Electric Equipment	0	2,561,467	2,561,467	0	1,651,634	1,651,634	0	909,833	909,833
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	1,501,797	1,501,797	0	968,359	968,359	0	533,438	533,438
		TOTAL OTHER POWER GENERATION EXP	0	141,913,900	141,913,900	0	91,506,083	91,506,083	0	50,407,817	50,407,817



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
OTHER POWER SUPPLY EXPENSE:												
E-555	555XXX	Purchased Power	12,826,648	239,677,916	252,504,564	0	154,544,321	154,544,321	12,826,648	85,133,595	97,960,243	
1	556000	System Control & Load Dispatching	0	882,678	882,678	0	569,151	569,151	0	313,527	313,527	
E-557	557XXX	Other Expense	26,084,499	34,780,195	60,864,694	3,895,195	22,426,270	26,321,465	22,189,304	12,353,925	34,543,229	
TOTAL OTHER POWER SUPPLY EXPENSE			38,911,147	275,340,789	314,251,936	3,895,195	177,539,742	181,434,937	35,015,952	97,801,047	132,816,999	
TOTAL PRODUCTION OPERATING EXP			51,763,286	508,724,726	560,488,012	11,489,231	328,025,704	339,514,935	40,274,055	180,699,022	220,973,077	
TRANSMISSION OPERATING EXPENSE:												
OPERATION												
1	560000	Supervision & Engineering	0	2,314,923	2,314,923	0	1,492,662	1,492,662	0	822,261	822,261	
1	561000	Load Dispatching	0	2,935,253	2,935,253	0	1,892,651	1,892,651	0	1,042,602	1,042,602	
1	562000	Station Expense	0	407,112	407,112	0	262,506	262,506	0	144,606	144,606	
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
1	563000	Overhead Line Expense	0	374,310	374,310	0	241,355	241,355	0	132,955	132,955	
1	565XXX	Transmission of Electricity by Others	0	19,039,138	19,039,138	0	12,276,436	12,276,436	0	6,762,702	6,762,702	
1	566000	Miscellaneous Transmission Expense	0	4,588,080	4,588,080	0	2,958,394	2,958,394	0	1,629,686	1,629,686	
1	567000	Rent	0	106,774	106,774	0	68,848	68,848	0	37,926	37,926	
MAINTENANCE												
1	568000	Supervision & Engineering	18,450	335,876	354,326	18,450	216,573	235,023	0	119,303	119,303	
1	569000	Structures	19,013	453,992	473,005	8,268	292,734	301,002	10,745	161,258	172,003	
1	570000	Station Equipment	(16)	1,016,337	1,016,321	0	655,334	655,334	(16)	361,003	360,987	
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
1	571000	Overhead Lines	9,188	1,865,064	1,874,252	3,400	1,202,593	1,205,993	5,788	662,471	668,259	
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0	
1	573000	Service Miscellaneous	209	65,391	65,600	209	42,164	42,373	0	23,227	23,227	
TOTAL TRANSMISSION OPERATING EXP			46,844	33,502,250	33,549,094	30,327	21,602,250	21,632,577	16,517	11,900,000	11,916,517	

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended July 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX		Depreciation Expense-Production	16,188,834	31,371,617	47,560,451	11,638,162	20,228,418	31,866,580	4,550,672	11,143,199	15,693,871	
E-DEPX		Depreciation Expense-Transmission	763,955	22,491,682	23,255,637	523,817	14,502,637	15,026,454	240,138	7,989,045	8,229,183	
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	1,825,338	0	1,825,338	1,076,325	0	1,076,325	749,013	0	749,013	
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	320,430	0	320,430	0	0	0	320,430	0	320,430	
99	407360	Amortization of CS2 & COLSTRIP O&M	1,052,766	0	1,052,766	0	0	0	1,052,766	0	1,052,766	
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	365,593	0	365,593	279,111	0	279,111	86,482	0	86,482	
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	(3,087,132)	0	(3,087,132)	(1,474,013)	0	(1,474,013)	(1,613,119)	0	(1,613,119)	
99	407434	EIM Deferred O&M	(328,441)	0	(328,441)	0	0	0	(328,441)	0	(328,441)	
99	407450/40749	Amortization of BPA Residential Exchange Credit	(15,067,331)	0	(15,067,331)	(10,058,144)	0	(10,058,144)	(5,009,187)	0	(5,009,187)	
99	407451	Deferral CEIP	(1,509,480)	0	(1,509,480)	(1,509,480)	0	(1,509,480)	0	0	0	
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(3,198,809)	0	(3,198,809)	0	0	0	(3,198,809)	0	(3,198,809)	
99	407494	Amortization of Schedule 98 REC Rev	103,700	0	103,700	103,700	0	103,700	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	17,800,966	17,800,966	0	11,478,064	11,478,064	0	6,322,902	6,322,902	
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(5,458,908)	73,954,261	68,495,353	(1,459,496)	47,685,708	46,226,212	(3,999,412)	26,268,553	22,269,141	
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	46,351,222	616,181,237	662,532,459	10,060,062	397,313,662	407,373,724	36,291,160	218,867,575	255,158,735	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	919,153	2,931,381	3,850,534	706,240	2,018,197	2,724,437	212,913	913,184	1,126,097
3	582000	Station Expense	825,623	103,888	929,511	572,929	71,525	644,454	252,694	32,363	285,057
3	583000	Overhead Line Expense	2,039,080	995,505	3,034,585	1,288,798	685,385	1,974,183	750,282	310,120	1,060,402
3	584000	Underground Line Expense	3,019,320	9,772	3,029,092	1,840,827	6,728	1,847,555	1,178,493	3,044	1,181,537
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	15,885	0	15,885	15,737	0	15,737	148	0	148
3	586000	Meter Expense	2,235,794	18,481	2,254,275	1,781,461	12,724	1,794,185	454,333	5,757	460,090
3	587000	Customer Installations Expense	703,480	81,692	785,172	444,328	56,243	500,571	259,152	25,449	284,601
3	588000	Miscellaneous Distribution Expense	5,330,956	4,245,577	9,576,533	4,039,855	2,922,995	6,962,850	1,291,101	1,322,582	2,613,683
3	589000	Rent	0	253,185	253,185	0	174,313	174,313	0	78,872	78,872
		MAINTENANCE:									
3	590000	Supervision & Engineering	269,757	1,007,655	1,277,412	206,557	693,750	900,307	63,200	313,905	377,105
3	591000	Structures	354,568	13,819	368,387	245,940	9,514	255,454	108,628	4,305	112,933
3	592000	Station Equipment	577,419	42,376	619,795	319,854	29,175	349,029	257,565	13,201	270,766
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	27,486,753	(996)	27,485,757	18,573,060	(686)	18,572,374	8,913,693	(310)	8,913,383
3	594000	Underground Lines	815,139	0	815,139	553,804	0	553,804	261,335	0	261,335
3	595000	Line Transformers	295,737	0	295,737	225,327	0	225,327	70,410	0	70,410
3	596000	Street Light & Signal System Maintenance Exp	70,839	0	70,839	63,474	0	63,474	7,365	0	7,365
3	597000	Meters	69,251	0	69,251	63,437	0	63,437	5,814	0	5,814
3	598000	Miscellaneous Distribution Expense	391,984	295,555	687,539	329,646	203,484	533,130	62,338	92,071	154,409
		TOTAL DISTRIBUTION OPERATING EXP	45,420,738	9,997,890	55,418,628	31,271,274	6,883,347	38,154,621	14,149,464	3,114,543	17,264,007
E-DEPX		Depreciation Expense-Distribution	60,669,438	86,393	60,755,831	41,226,598	59,480	41,286,078	19,442,840	26,913	19,469,753
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	118,527	0	118,527	118,527	0	118,527	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	58,208,352	0	58,208,352	52,414,735	0	52,414,735	5,793,617	0	5,793,617
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	118,996,317	86,393	119,082,710	93,759,860	59,480	93,819,340	25,236,457	26,913	25,263,370
		TOTAL DISTRIBUTION EXPENSES	164,417,055	10,084,283	174,501,338	125,031,134	6,942,827	131,973,961	39,385,921	3,141,456	42,527,377

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	124,330	124,330	0	80,812	80,812	0	43,518	43,518
2	902000	Meter Reading Expenses	503,630	116,903	620,533	347,766	75,985	423,751	155,864	40,918	196,782
2	903XXX	Customer Records & Collection Expenses	1,080,356	7,924,302	9,004,658	595,997	5,150,638	5,746,635	484,359	2,773,664	3,258,023
2	904000	Uncollectible Accounts	4,963,816	85,300	5,049,116	4,042,907	55,443	4,098,350	920,909	29,857	950,766
2	905000	Misc Customer Accounts	0	247,192	247,192	0	160,670	160,670	0	86,522	86,522
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>6,547,802</b>	<b>8,498,027</b>	<b>15,045,829</b>	<b>4,986,670</b>	<b>5,523,548</b>	<b>10,510,218</b>	<b>1,561,132</b>	<b>2,974,479</b>	<b>4,535,611</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	34,622,756	228,816	34,851,572	29,952,816	148,726	30,101,542	4,669,940	80,090	4,750,030
2	909000	Advertising	202,215	794,962	997,177	173,468	516,709	690,177	28,747	278,253	307,000
2	910000	Misc Customer Service & Info Exp	0	92,448	92,448	0	60,089	60,089	0	32,359	32,359
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>34,824,971</b>	<b>1,116,226</b>	<b>35,941,197</b>	<b>30,126,284</b>	<b>725,524</b>	<b>30,851,808</b>	<b>4,698,687</b>	<b>390,702</b>	<b>5,089,389</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	192,643	0	192,643	192,643	0	192,643	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>192,643</b>	<b>0</b>	<b>192,643</b>	<b>192,643</b>	<b>0</b>	<b>192,643</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	1,817,652	29,441,026	31,258,678	931,586	20,226,868	21,158,454	886,066	9,214,158	10,100,224
4	921000	Office Supplies & Expenses	1,654	3,914,879	3,916,533	1,266	2,689,639	2,690,905	388	1,225,240	1,225,628
4	922000	Admin Exp Transferred--Credit	0	(117,270)	(117,270)	0	(80,568)	(80,568)	0	(36,702)	(36,702)
4	923000	Outside Services Employed	2,186,726	12,037,680	14,224,406	2,101,574	8,270,247	10,371,821	85,152	3,767,433	3,852,585
4	924000	Property Insurance Premium	0	3,036,413	3,036,413	0	2,086,107	2,086,107	0	950,306	950,306
4	925XXX	Injuries and Damages	8,466,194	8,576,517	17,042,711	5,668,087	5,892,324	11,560,411	2,798,107	2,684,193	5,482,300
4	926XXX	Employee Pensions and Benefits	3,530,946	26,382,666	29,913,612	2,630,751	18,125,683	20,756,434	900,195	8,256,983	9,157,178
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,693,111	4,835,971	8,529,082	3,030,321	3,118,234	6,148,555	662,790	1,717,737	2,380,527
4	930000	Miscellaneous General Expenses	235,717	7,109,430	7,345,147	204,116	4,884,392	5,088,508	31,601	2,225,038	2,256,639
4	931000	Rents	10,540	1,011,148	1,021,688	285	694,689	694,974	10,255	316,459	326,714
4	935000	Maintenance of General Plant	1,599,468	12,906,675	14,506,143	1,066,993	8,867,273	9,934,266	532,475	4,039,402	4,571,877
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>21,543,208</b>	<b>109,135,135</b>	<b>130,678,343</b>	<b>15,634,979</b>	<b>74,774,888</b>	<b>90,409,867</b>	<b>5,908,229</b>	<b>34,360,247</b>	<b>40,268,476</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	3,732,490	18,717,685	22,450,175	2,792,774	12,859,612	15,652,386	939,716	5,858,073	6,797,789
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	2,192,205	44,624,107	46,816,312	2,192,205	30,658,100	32,850,305	0	13,966,007	13,966,007
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	(314,861)	0	(314,861)	0	0	0	(314,861)	0	(314,861)
99	407230	Tax Reform Amortization	(60,916)	0	(60,916)	0	0	0	(60,916)	0	(60,916)
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	289,174	1,814,570	2,103,744	229,453	1,212,260	1,441,713	59,721	602,310	662,031
99	407314	Regulatory Debit - FISERVE Amortization	97,131	0	97,131	0	0	0	97,131	0	97,131
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	1,249,636	0	1,249,636	388,671	0	388,671	860,965	0	860,965
99	407344	Regulatory Credit - Amort - WF Resiliency	7,537,681	0	7,537,681	5,654,645	0	5,654,645	1,883,036	0	1,883,036
99	407347	Regulatory Credit - Deferral - COVID-19	(226,491)	0	(226,491)	0	0	0	(226,491)	0	(226,491)
99	407357	AMORT OF INTERVENOR FUND DEFER	113,599	0	113,599	113,599	0	113,599	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	62,004	0	62,004	62,004	0	62,004	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	(1,283,748)	0	(1,283,748)	(1,283,748)	0	(1,283,748)	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	(1,741,687)	0	(1,741,687)	(1,720,938)	0	(1,720,938)	(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	(9,255,871)	0	(9,255,871)	(7,623,966)	0	(7,623,966)	(1,631,905)	0	(1,631,905)
99	407454	Regulatory Credit - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Regulatory Credit - Insurance Balancing	(6,653,183)	0	(6,653,183)	(4,482,027)	0	(4,482,027)	(2,171,156)	0	(2,171,156)
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	1,136,296	5,090,640	6,226,936	823,756	3,497,422	4,321,178	312,540	1,593,218	1,905,758
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>858,652</b>	<b>70,973,542</b>	<b>71,832,194</b>	<b>1,555,957</b>	<b>48,726,227</b>	<b>50,282,184</b>	<b>(697,305)</b>	<b>22,247,315</b>	<b>21,550,010</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>22,401,860</b>	<b>180,108,677</b>	<b>202,510,537</b>	<b>17,190,936</b>	<b>123,501,115</b>	<b>140,692,051</b>	<b>5,210,924</b>	<b>56,607,562</b>	<b>61,818,486</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>274,735,553</b>	<b>815,988,450</b>	<b>1,090,724,003</b>	<b>187,587,729</b>	<b>534,006,676</b>	<b>721,594,405</b>	<b>87,147,824</b>	<b>281,981,774</b>	<b>369,129,598</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>224,332,095</b>			<b>148,077,417</b>			<b>76,254,678</b>
E-FIT		FEDERAL INCOME TAX			4,986,406			76,500			4,909,906
E-FIT		DEFERRED FEDERAL INCOME TAX			(5,088,955)			(3,104,088)			(1,984,867)
E-FIT		AMORTIZED ITC			(619,071)			(399,177)			(219,894)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>225,053,715</b>			<b>151,504,182</b>			<b>73,549,533</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
E-ALL	2	Number of Customers - AMA	100.000%	64.998%	35.002%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.848%	31.152%
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 ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended July 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	167,040	774,881	941,921	147,340	499,643	646,983	19,700	275,238	294,938
1	456010	Other Electric Rev-Financial	0	(8,533,700)	(8,533,700)	0	(5,502,530)	(5,502,530)	0	(3,031,170)	(3,031,170)
1	456015	Other Electric Rev-CT Fuel Sales	0	17,739,669	17,739,669	0	11,438,539	11,438,539	0	6,301,130	6,301,130
1	456016	Other Electric Rev-Resource Opt	0	7,189,558	7,189,558	0	4,635,827	4,635,827	0	2,553,731	2,553,731
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	423,986	423,986	0	273,386	273,386	0	150,600	150,600
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	(170,043)	1,645,123	1,475,080	0	1,060,775	1,060,775	(170,043)	584,348	414,305
1	456050	Other Electric Rev-Attachment Fees	1,397,092	265	1,397,357	1,141,011	171	1,141,182	256,081	94	256,175
1	456100	Transmission Revenue of Others	0	32,468,150	32,468,150	0	20,935,463	20,935,463	0	11,532,687	11,532,687
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	1,170,822	1,170,822	0	754,946	754,946	0	415,876	415,876
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	(157,930)	0	(157,930)	507,196	0	507,196	(665,126)	0	(665,126)
1	456329	Amortization Res Decoupling Deferral	24,297,279	0	24,297,279	17,486,703	0	17,486,703	6,810,576	0	6,810,576
1	456338	Non-res Decoupling Deferred Rev	2,454,211	0	2,454,211	2,437,807	0	2,437,807	16,404	0	16,404
1	456339	Amortization Non-res Decoupling	2,202,754	0	2,202,754	1,700,682	0	1,700,682	502,072	0	502,072
1	456380	Other Electric Revenue-Clearwater	652,308	0	652,308	0	0	0	652,308	0	652,308
1	456700	Other Electric Rev-Low Voltage	198,537	0	198,537	135,746	0	135,746	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	(2,231,239)	(2,231,239)	0	(1,438,703)	(1,438,703)	0	(792,536)	(792,536)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,231,239	2,231,239	0	1,438,703	1,438,703	0	792,536	792,536
1	456730	Other Elec Rev-Intraco Thermal	0	6,033,459	6,033,459	0	3,890,374	3,890,374	0	2,143,085	2,143,085
TOTAL ACCOUNT 456			31,041,248	61,736,499	92,777,747	23,556,485	39,807,694	63,364,179	7,484,763	21,928,805	29,413,568

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.480%	35.520%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended July 31, 2024	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	215,437,180	215,437,180	0	138,913,894	138,913,894	0	76,523,286	76,523,286
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,630,836	1,630,836	0	1,051,563	1,051,563	0	579,273	579,273
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	12,826,648	0	12,826,648	0	0	0	12,826,648	0	12,826,648
1	555550	Non Monetary - Exchange Power	0	(25,284)	(25,284)	0	(16,303)	(16,303)	0	(8,981)	(8,981)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,319,584	4,319,584	0	2,785,268	2,785,268	0	1,534,316	1,534,316
1	555710	Intercompany Purchase	0	1,170,822	1,170,822	0	754,946	754,946	0	415,876	415,876
1	555740	Purchased Power - EIM	0	17,144,778	17,144,778	0	11,054,953	11,054,953	0	6,089,825	6,089,825
TOTAL ACCOUNT 555			12,826,648	239,677,916	252,504,564	0	154,544,321	154,544,321	12,826,648	85,133,595	97,960,243

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	53,658	6,204,369	6,258,027	53,658	4,000,577	4,054,235	0	2,203,792	2,203,792
1	557010	Other Power Supply Expense - Financial	0	21,456,399	21,456,399	0	13,835,086	13,835,086	0	7,621,313	7,621,313
1	557018	Merchandise Processing Fee	0	51,825	51,825	0	33,417	33,417	0	18,408	18,408
1	557150	Fuel - Economic Dispatch	0	(20,910,279)	(20,910,279)	0	(13,482,948)	(13,482,948)	0	(7,427,331)	(7,427,331)
1	557160	Power Supply Expense - Miscellaneous	137	2,972,802	2,972,939	137	1,916,863	1,917,000	0	1,055,939	1,055,939
99	557161	Unbilled Add-Ons	222,246	0	222,246	(238,562)	0	(238,562)	460,808	0	460,808
1	557165	Other Resource Costs-CAISO Charges	0	440,233	440,233	0	283,862	283,862	0	156,371	156,371
1	557167	Other Resource Costs-CA Carbon	0	0	0	0	0	0	0	0	0
1	557170	Broker Fees - Power	1,860	367,937	369,797	0	237,246	237,246	1,860	130,691	132,551
1	557171	REC Broker Fees	0	66,340	66,340	0	42,776	42,776	0	23,564	23,564
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	833,045	0	833,045	833,045	0	833,045	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(14,978,476)	0	(14,978,476)	(14,978,476)	0	(14,978,476)	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	16,870,047	0	16,870,047	16,870,047	0	16,870,047	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	1,913,035	0	1,913,035	1,913,035	0	1,913,035	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,055,187)	0	(1,055,187)	(1,055,187)	0	(1,055,187)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	8,214,661	0	8,214,661	0	0	0	8,214,661	0	8,214,661
99	557390	Idaho PCA Amortization	13,190,795	0	13,190,795	0	0	0	13,190,795	0	13,190,795
1	557395	Optional Renewable Power Expense Offset	0	1,275	1,275	0	822	822	0	453	453
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,920,078	4,920,078	0	3,172,466	3,172,466	0	1,747,612	1,747,612
1	557711	Turbine Gas Bookout Offset	0	(4,920,078)	(4,920,078)	0	(3,172,466)	(3,172,466)	0	(1,747,612)	(1,747,612)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	24,129,294	24,129,294	0	15,558,569	15,558,569	0	8,570,725	8,570,725
TOTAL ACCOUNT 557			26,084,499	34,780,195	60,864,694	3,895,195	22,426,270	26,321,465	22,189,304	12,353,925	34,543,229

ALLOCATION RATIOS:

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



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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	838,855	228,816	1,067,671	750,697	148,726	899,423	88,158	80,090	168,248
99	908600	Public Purpose Tariff Rider Expense Offset	33,363,206	0	33,363,206	28,662,061	0	28,662,061	4,701,145	0	4,701,145
99	908610	Limited Income Tax Refund Program	154,531	0	154,531	154,531	0	154,531	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	266,164	0	266,164	385,527	0	385,527	(119,363)	0	(119,363)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			34,622,756	228,816	34,851,572	29,952,816	148,726	30,101,542	4,669,940	80,090	4,750,030

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	64.998%	35.002%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.35%	55.35%
2	Cost of Debt		5.228%	5.236%
	Total Weighted Cost		2.894%	2.898%
E-APL	Net Rate Base	3,312,521,560	2,224,814,067	1,087,707,493
	Interest Deduction for FIT Calculation	95,907,882	64,386,119	31,521,763
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,315,056,098	869,671,822	445,384,276
E-OPS	Less: Operating & Maintenance Expense	831,313,746	531,266,669	300,047,077
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	177,174,003	122,113,759	55,060,244
E-OTX	Less: Taxes Other than FIT	82,236,254	68,213,977	14,022,277
	Net Operating Income Before FIT	224,332,095	148,077,417	76,254,678
E-INT	Less: Interest Expense	95,907,882	64,386,119	31,521,763
E-OTX	Less: ID ITC Deferred & Amortization	(26,460)	0	(26,460)
E-SCM	Plus: Schedule M Adjustments	(104,652,960)	(83,327,011)	(21,325,949)
	Taxable Net Operating Income	23,744,793	364,287	23,380,506
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,986,406	76,500	4,909,906
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	4,986,406	76,500	4,909,906
E-DTE	Deferred FIT	13,343,526	12,493,211	850,315
E-DTE	Customer Tax Credit Amortization	(18,432,481)	(15,597,299)	(2,835,182)
1	411400 Amortized Investment Tax Credit	(619,071)	(399,177)	(219,894)
	Total Net FIT/Deferred FIT	(721,620)	(3,426,765)	2,705,145

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	83,665,448	119,199,632	202,865,080	58,492,082	79,568,980	138,061,062	25,173,366	39,630,652	64,804,018
12	997001 Contributions In Aid of Construction	0	9,488,624	9,488,624	0	6,339,065	6,339,065	0	3,149,559	3,149,559
12	997002 Injuries and Damages	0	400,000	400,000	0	267,228	267,228	0	132,772	132,772
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	(1,355,433)	(1,355,433)	0	(905,524)	(905,524)	0	(449,909)	(449,909)
99	997007 Idaho PCA	21,077,015	0	21,077,015	0	0	0	21,077,015	0	21,077,015
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	314,117	314,117	0	209,852	209,852	0	104,265	104,265
99	997018 DSM Tariff Rider	(28,603,752)	(283)	(28,604,035)	(18,748,457)	(189)	(18,748,646)	(9,855,295)	(94)	(9,855,389)
12	997020 FAS87 Current Pension Accrual	0	(1,434,844)	(1,434,844)	0	(958,576)	(958,576)	0	(476,268)	(476,268)
12	997027 Uncollectibles	3,663,661	(2,810,631)	853,030	2,154,417	(1,877,698)	276,719	1,509,244	(932,933)	576,311
99	997031 Decoupling Mechanism	(28,796,313)	0	(28,796,313)	(22,132,387)	0	(22,132,387)	(6,663,926)	0	(6,663,926)
12	997032 Interest Rate Swaps	0	7,345,012	7,345,012	0	4,906,982	4,906,982	0	2,438,030	2,438,030
99	997033 BPA Residential Exchange	674,732	0	674,732	479,748	0	479,748	194,984	0	194,984
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	104,530	104,530	0	71,815	71,815	0	32,715	32,715
99	997043 Washington Deferred Power Costs	2,724,616	0	2,724,616	2,724,616	0	2,724,616	0	0	0
12	997044 Non-Monetary Power Costs	0	(25,283)	(25,283)	0	(16,891)	(16,891)	0	(8,392)	(8,392)
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	(2,296,033)	(2,296,033)	0	(1,533,911)	(1,533,911)	0	(762,122)	(762,122)
12	997049 Tax Depreciation	0	(180,357,986)	(180,357,986)	0	(120,491,760)	(120,491,760)	0	(59,866,226)	(59,866,226)
99	997058 Colstrip Community Fund	750,000	0	750,000	750,000	0	750,000	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	590,631	590,631	0	293,455	293,455
99	997065 Amortization - Unbilled Revenue Add-Ins	624,547	0	624,547	285,209	0	285,209	339,338	0	339,338
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	5,939,544	5,939,544	0	3,968,031	3,968,031	0	1,971,513	1,971,513
12	997081 Deferred Compensation	0	(46,351)	(46,351)	0	(30,966)	(30,966)	0	(15,385)	(15,385)
4	997082 Meal Disallowances	0	699,991	699,991	0	480,915	480,915	0	219,076	219,076
12	997083 Paid Time Off	0	834,245	834,245	0	557,334	557,334	0	276,911	276,911
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(2,146,043)	0	(2,146,043)	0	0	0	(2,146,043)	0	(2,146,043)
99	997095 WA REC Deferral	857,849	0	857,849	857,849	0	857,849	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,859	21,859	0	10,861	10,861
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	(64,321,408)	(64,321,408)	0	(42,971,203)	(42,971,203)	0	(21,350,205)	(21,350,205)
99	997102 Amort Idaho Earnings Test (254229)	(314,861)	0	(314,861)	0	0	0	(314,861)	0	(314,861)
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	(60,916)	0	(60,916)	0	0	0	(60,916)	0	(60,916)
99	997110 FISERVE	97,131	266,753	363,884	0	178,210	178,210	97,131	88,543	185,674
12	997111 Capitalized Transportation	0	(104,426)	(104,426)	0	(69,764)	(69,764)	0	(34,662)	(34,662)
12	997114 AFUDC Debt CWIP	0	131,509	131,509	0	87,857	87,857	0	43,652	43,652
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(4,353,658)	0	(4,353,658)	(2,643,046)	0	(2,643,046)	(1,710,612)	0	(1,710,612)

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997119 AFUDC Tax CPI	0	4,061,259	4,061,259	0	2,713,205	2,713,205	0	1,348,054	1,348,054
99	997120 Transportation Tax Disallowance	0	134,178	134,178	0	89,640	89,640	0	44,538	44,538
99	997122 Regulatory Fees	(1,283,748)	0	(1,283,748)	(1,283,748)	0	(1,283,748)	0	0	0
99	997123 EIM Deferred O&M	320,430	0	320,430	0	0	0	320,430	0	320,430
99	997125 COVID-19	(1,508,258)	0	(1,508,258)	(1,226,713)	0	(1,226,713)	(281,545)	0	(281,545)
99	997126 Prepaid Expenses	0	(255,165)	(255,165)	0	(170,468)	(170,468)	0	(84,697)	(84,697)
99	997127 CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
99	997128 Meters Expensed	0	929,452	929,452	0	620,939	620,939	0	308,513	308,513
99	997129 Mixed Service Costs (IDD#5)	0	(27,433,333)	(27,433,333)	0	(18,327,387)	(18,327,387)	0	(9,105,946)	(9,105,946)
99	997130 Wild Fire Resiliency Deferral	(1,728,291)	0	(1,728,291)	(1,979,422)	0	(1,979,422)	251,131	0	251,131
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	(1,509,480)	0	(1,509,480)	(1,509,480)	0	(1,509,480)	0	0	0
99	997138 Intervenor Funding	107,317	0	107,317	107,317	0	107,317	0	0	0
99	997139 Pension Settlement	0	463,891	463,891	0	309,912	309,912	0	153,979	153,979
99	997140 Insurance Balancing	(6,594,645)	0	(6,594,645)	(4,423,489)	0	(4,423,489)	(2,171,156)	0	(2,171,156)
99	997141 CCA	(295,125)	0	(295,125)	(951,920)	0	(951,920)	656,795	0	656,795
99	997143 Depreciation Rate Deferral	831,256	0	831,256	394,627	0	394,627	436,629	0	436,629
99	997145 Sec 174 Research Costs	0	5,110,712	5,110,712	0	3,414,313	3,414,313	0	1,696,399	1,696,399
99	997146 Clean Fuel Program	12,480	0	12,480	12,480	0	12,480	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>		<b>43,898,361</b>	<b>(148,551,321)</b>	<b>(104,652,960)</b>	<b>16,428,716</b>	<b>(99,755,727)</b>	<b>(83,327,011)</b>	<b>27,469,645</b>	<b>(48,795,594)</b>	<b>(21,325,949)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.703%	31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.807%	33.193%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
ef/Bas	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	19,271,630	19,271,630	0	12,874,798	12,874,798	0	6,396,832	6,396,832
99	410100	Deferred Federal Income Tax Expense - Washington	7,266,345	0	7,266,345	7,266,345	0	7,266,345	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,775,862	0	1,775,862	0	0	0	1,775,862	0	1,775,862
	410100	Total	9,042,207	19,271,630	28,313,837	7,266,345	12,874,798	20,141,143	1,775,862	6,396,832	8,172,694
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(17,591,538)	(17,591,538)	0	(11,752,379)	(11,752,379)	0	(5,839,159)	(5,839,159)
99	411100	Deferred Federal Income Tax Expense - Washington	2,088,984	0	2,088,984	2,088,984	0	2,088,984	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(2,568,469)	0	(2,568,469)	0	0	0	(2,568,469)	0	(2,568,469)
	411100	Total	(479,485)	(17,591,538)	(18,071,023)	2,088,984	(11,752,379)	(9,663,395)	(2,568,469)	(5,839,159)	(8,407,628)
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	2,015,463	0	2,015,463	2,015,463	0	2,015,463	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	1,085,249	0	1,085,249	0	0	0	1,085,249	0	1,085,249
	410193	Total	3,100,712	0	3,100,712	2,015,463	0	2,015,463	1,085,249	0	1,085,249
<b>Total Deferred Federal Income Tax Expense</b>			<b>11,663,434</b>	<b>1,680,092</b>	<b>13,343,526</b>	<b>11,370,792</b>	<b>1,122,419</b>	<b>12,493,211</b>	<b>292,642</b>	<b>557,673</b>	<b>850,315</b>
99	411193	Customer Tax Credit Amortization - Washington	(15,597,299)	0	(15,597,299)	(15,597,299)	0	(15,597,299)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(2,835,182)	0	(2,835,182)	0	0	0	(2,835,182)	0	(2,835,182)
	411193	Total	(18,432,481)	0	(18,432,481)	(15,597,299)	0	(15,597,299)	(2,835,182)	0	(2,835,182)
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			66.807%			33.193%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	68,277	68,277	0	44,025	44,025	0	24,252	24,252
1	408140	State Kwh Generation Tax	0	1,263,024	1,263,024	0	814,398	814,398	0	448,626	448,626
1	408150	R&P Property Tax--Production	0	12,267,022	12,267,022	0	7,909,776	7,909,776	0	4,357,246	4,357,246
1	408180	R&P Property Tax--Transmission	0	4,182,470	4,182,470	0	2,696,857	2,696,857	0	1,485,613	1,485,613
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>17,800,966</b>	<b>17,800,966</b>	<b>0</b>	<b>11,478,064</b>	<b>11,478,064</b>	<b>0</b>	<b>6,322,902</b>	<b>6,322,902</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	25,329,693	0	25,329,693	25,329,675	0	25,329,675	18	0	18
99	408120	Municipal Occupation & License Tax	25,540,271	0	25,540,271	21,366,907	0	21,366,907	4,173,364	0	4,173,364
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	7,364,535	0	7,364,535	5,718,153	0	5,718,153	1,646,382	0	1,646,382
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>58,208,352</b>	<b>0</b>	<b>58,208,352</b>	<b>52,414,735</b>	<b>0</b>	<b>52,414,735</b>	<b>5,793,617</b>	<b>0</b>	<b>5,793,617</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,136,296	5,090,640	6,226,936	823,756	3,497,422	4,321,178	312,540	1,593,218	1,905,758
<b>TOTAL A&amp;G</b>			<b>1,136,296</b>	<b>5,090,640</b>	<b>6,226,936</b>	<b>823,756</b>	<b>3,497,422</b>	<b>4,321,178</b>	<b>312,540</b>	<b>1,593,218</b>	<b>1,905,758</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>59,344,648</b>	<b>22,891,606</b>	<b>82,236,254</b>	<b>53,238,491</b>	<b>14,975,486</b>	<b>68,213,977</b>	<b>6,106,157</b>	<b>7,916,120</b>	<b>14,022,277</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-12A</b>
For Twelve Months Ended July 31, 2024		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,133,333	7,133,333	0	4,599,573	4,599,573	0	2,533,760	2,533,760
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	980,220	980,220	0	632,046	632,046	0	348,174	348,174
1	182381	CDA Settlement Past Storage	0	26,485,732	26,485,732	0	17,078,000	17,078,000	0	9,407,732	9,407,732
1	302000	Franchises & Consents	2,816,226	44,049,218	46,865,444	2,816,226	28,402,936	31,219,162	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)	5,793,306	106,661,627	112,454,933	5,793,306	73,279,738	79,073,044	0	33,381,889	33,381,889
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	31,545,730	31,545,730	0	21,672,863	21,672,863	0	9,872,867	9,872,867
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,789,548	7,789,548	0	5,351,653	5,351,653	0	2,437,895	2,437,895
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	7,675,332	57,018	7,732,350	7,675,332	39,173	7,714,505	0	17,845	17,845
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	16,352,033	16,352,033	0	11,234,337	11,234,337	0	5,117,696	5,117,696
		TOTAL INTANGIBLE PLANT	16,604,580	350,506,886	367,111,466	16,604,580	236,896,913	253,501,493	0	113,609,973	113,609,973
		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	111,934,284	29,243,823	141,178,107	73,132,384	18,856,417	91,988,801	38,801,900	10,387,406	49,189,306
1	312000	Boiler Plant	146,669,820	77,479,704	224,149,524	93,340,050	49,958,913	143,298,963	53,329,770	27,520,791	80,850,561
1	313000	Generators	311,042	0	311,042	200,153	0	200,153	110,889	0	110,889
1	314000	Turbogenerator Units	39,716,697	18,674,576	58,391,273	25,960,511	12,041,367	38,001,878	13,756,186	6,633,209	20,389,395
1	315000	Accessory Electric Equipment	18,383,114	12,501,086	30,884,200	12,008,929	8,060,700	20,069,629	6,374,185	4,440,386	10,814,571
1	316000	Miscellaneous Power Plant Equipment	14,968,600	2,599,657	17,568,257	9,779,962	1,676,259	11,456,221	5,188,638	923,398	6,112,036
		TOTAL STEAM PRODUCTION PLANT	331,983,557	144,356,428	476,339,985	214,421,989	93,081,025	307,503,014	117,561,568	51,275,403	168,836,971
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	67,685,079	67,685,079	0	43,643,339	43,643,339	0	24,041,740	24,041,740
1	331XXX	Structures & Improvements	0	116,603,341	116,603,341	0	75,185,834	75,185,834	0	41,417,507	41,417,507
1	332XXX	Reservoirs, Dams, & Waterways	0	264,592,666	264,592,666	0	170,609,351	170,609,351	0	93,983,315	93,983,315
1	333000	Waterwheels, Turbines, & Generators	0	236,084,310	236,084,310	0	152,227,163	152,227,163	0	83,857,147	83,857,147
1	334000	Accessory Electric Equipment	0	86,130,332	86,130,332	0	55,536,838	55,536,838	0	30,593,494	30,593,494
1	335XXX	Miscellaneous Power Plant Equipment	0	14,301,098	14,301,098	0	9,221,348	9,221,348	0	5,079,750	5,079,750
1	336000	Roads, Railroads, & Bridges	0	3,890,251	3,890,251	0	2,508,434	2,508,434	0	1,381,817	1,381,817
		TOTAL HYDRAULIC PRODUCTION PLANT	0	789,287,077	789,287,077	0	508,932,307	508,932,307	0	280,354,770	280,354,770
		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	17,621,785	17,621,785	0	11,362,527	11,362,527	0	6,259,258	6,259,258
1	342000	Fuel Holders, Producers, & Accessories	0	21,071,056	21,071,056	0	13,586,617	13,586,617	0	7,484,439	7,484,439
1	343000	Prime Movers	0	21,426,570	21,426,570	0	13,815,852	13,815,852	0	7,610,718	7,610,718
1	344000	Generators	0	240,235,580	240,235,580	0	154,903,902	154,903,902	0	85,331,678	85,331,678
1	344010	Generators - Solar	0	172,151	172,151	0	111,003	111,003	0	61,148	61,148
1	345000	Accessory Electric Equipment	0	26,679,896	26,679,896	0	17,203,197	17,203,197	0	9,476,699	9,476,699
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	1,631,382	1,631,382	0	1,051,915	1,051,915	0	579,467	579,467
		TOTAL OTHER PRODUCTION PLANT	0	329,776,797	329,776,797	0	212,640,078	212,640,078	0	117,136,719	117,136,719
		TOTAL PRODUCTION PLANT	331,983,557	1,263,420,302	1,595,403,859	214,421,989	814,653,410	1,029,075,399	117,561,568	448,766,892	566,328,460



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	628,358	29,520,222	30,148,580	410,632	19,034,639	19,445,271	217,726	10,485,583	10,703,309
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	21,775	37,357,474	37,379,249	14,035	24,088,099	24,102,134	7,740	13,269,375	13,277,115
1	353XXX	Station Equipment	12,916,945	378,188,970	391,105,915	8,443,059	243,856,248	252,299,307	4,473,886	134,332,722	138,806,608
1	354000	Towers & Fixtures	16,005,806	1,152,030	17,157,836	10,460,021	742,829	11,202,850	5,545,785	409,201	5,954,986
1	355000	Poles & Fixtures	5,418	378,781,442	378,786,860	3,541	244,238,274	244,241,815	1,877	134,543,168	134,545,045
1	356000	Overhead Conductors & Devices	12,544,716	177,455,353	190,000,069	8,197,778	114,423,212	122,620,990	4,346,938	63,032,141	67,379,079
1	357000	Underground Conduit	0	3,247,425	3,247,425	0	2,093,940	2,093,940	0	1,153,485	1,153,485
1	358000	Underground Conductors & Devices	0	6,724,961	6,724,961	0	4,336,255	4,336,255	0	2,388,706	2,388,706
1	359000	Roads & Trails	78,834	2,529,304	2,608,138	51,518	1,630,895	1,682,413	27,316	898,409	925,725
<b>TOTAL TRANSMISSION PLANT</b>			<b>42,201,852</b>	<b>1,014,957,181</b>	<b>1,057,159,033</b>	<b>27,580,584</b>	<b>654,444,391</b>	<b>682,024,975</b>	<b>14,621,268</b>	<b>360,512,790</b>	<b>375,134,058</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	11,860,254	0	11,860,254	10,353,049	0	10,353,049	1,507,205	0	1,507,205
99	360400	Land Easements	4,163,253	0	4,163,253	1,406,131	0	1,406,131	2,757,122	0	2,757,122
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	30,684,717	0	30,684,717	22,732,565	0	22,732,565	7,952,152	0	7,952,152
3	362000	Station Equipment	169,709,266	3,295,369	173,004,635	113,693,995	2,268,796	115,962,791	56,015,271	1,026,573	57,041,844
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
99	364000	Poles, Towers, & Fixtures	586,725,410	0	586,725,410	389,097,479	0	389,097,479	197,627,931	0	197,627,931
99	365000	Overhead Conductors & Devices	369,167,176	0	369,167,176	231,587,396	0	231,587,396	137,579,780	0	137,579,780
99	366000	Underground Conduit	175,528,498	0	175,528,498	116,838,118	0	116,838,118	58,690,380	0	58,690,380
99	367000	Underground Conductors & Devices	292,933,027	0	292,933,027	194,498,121	0	194,498,121	98,434,906	0	98,434,906
99	368000	Line Transformers	360,410,563	0	360,410,563	252,437,046	0	252,437,046	107,973,517	0	107,973,517
99	369XXX	Services	226,684,262	0	226,684,262	146,496,029	0	146,496,029	80,188,233	0	80,188,233
99	371XXX	Installations on Customers' Premises	11,203,223	0	11,203,223	11,203,223	0	11,203,223	0	0	0
99	370XXX	Meters	87,670,624	0	87,670,624	62,887,681	0	62,887,681	24,782,943	0	24,782,943
99	373XXX	Street Light & Signal Systems	84,550,940	0	84,550,940	55,692,510	0	55,692,510	28,858,430	0	28,858,430
<b>TOTAL DISTRIBUTION PLANT</b>			<b>2,411,659,063</b>	<b>3,295,369</b>	<b>2,414,954,432</b>	<b>1,608,923,343</b>	<b>2,268,796</b>	<b>1,611,192,139</b>	<b>802,735,720</b>	<b>1,026,573</b>	<b>803,762,293</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,515,952	10,158,746	11,674,698	811,230	6,979,363	7,790,593	704,722	3,179,383	3,884,105
4	390XXX	Structures & Improvements	27,880,917	112,681,622	140,562,539	18,165,576	77,415,655	95,581,231	9,715,341	35,265,967	44,981,308
4	391XXX	Office Furniture & Equipment	2,777,959	50,324,865	53,102,824	2,762,423	34,574,692	37,337,115	15,536	15,750,173	15,765,709
4	392XXX	Transportation Equipment	40,322,062	33,269,243	73,591,305	27,199,141	22,856,968	50,056,109	13,122,921	10,412,275	23,535,196
4	393000	Stores Equipment	858,922	4,355,204	5,214,126	672,072	2,992,156	3,664,228	186,850	1,363,048	1,549,898
4	394000	Tools, Shop & Garage Equipment	3,146,580	18,982,235	22,128,815	1,808,490	13,041,365	14,849,855	1,338,090	5,940,870	7,278,960
4	394100	Electric Charging Stations	0	116,787	116,787	0	80,236	80,236	0	36,551	36,551
4	395XXX	Laboratory Equipment	406,955	3,778,941	4,185,896	398,520	2,596,246	2,994,766	8,435	1,182,695	1,191,130
4	396XXX	Power Operated Equipment	20,610,865	5,926,254	26,537,119	12,706,102	4,071,514	16,777,616	7,904,763	1,854,740	9,759,503
4	397XXX	Communications Equipment	30,762,378	107,306,875	138,069,253	23,002,502	73,723,042	96,725,544	7,759,876	33,583,833	41,343,709
4	398000	Miscellaneous Equipment	12,719	868,932	881,651	0	596,982	596,982	12,719	271,950	284,669
<b>TOTAL GENERAL PLANT</b>			<b>128,295,309</b>	<b>347,769,704</b>	<b>476,065,013</b>	<b>87,526,056</b>	<b>238,928,219</b>	<b>326,454,275</b>	<b>40,769,253</b>	<b>108,841,485</b>	<b>149,610,738</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>2,930,744,361</b>	<b>2,979,949,442</b>	<b>5,910,693,803</b>	<b>1,955,056,552</b>	<b>1,947,191,729</b>	<b>3,902,248,281</b>	<b>975,687,809</b>	<b>1,032,757,713</b>	<b>2,008,445,522</b>

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(298,592,494)	(80,529,799)	(379,122,293)	(198,156,548)	(51,925,614)	(250,082,162)	(100,435,946)	(28,604,185)	(129,040,131)
E-ADEP		Hydro Production Plant	0	(205,089,322)	(205,089,322)	0	(132,241,595)	(132,241,595)	0	(72,847,727)	(72,847,727)
E-ADEP		Other Production Plant	0	(180,846,174)	(180,846,174)	0	(116,609,613)	(116,609,613)	0	(64,236,561)	(64,236,561)
E-ADEP		Transmission Plant	(28,165,759)	(259,268,286)	(287,434,045)	(17,283,154)	(167,176,191)	(184,459,345)	(10,882,605)	(92,092,095)	(102,974,700)
E-ADEP		Distribution Plant	(792,084,464)	(583,358)	(792,667,822)	(495,063,132)	(401,630)	(495,464,762)	(297,021,332)	(181,728)	(297,203,060)
E-ADEP		General Plant	(52,991,754)	(119,930,704)	(172,922,458)	(34,888,434)	(82,395,992)	(117,284,426)	(18,103,320)	(37,534,712)	(55,638,032)
TOTAL ACCUMULATED DEPRECIATION			(1,171,834,471)	(846,247,643)	(2,018,082,114)	(745,391,268)	(550,750,635)	(1,296,141,903)	(426,443,203)	(295,497,008)	(721,940,211)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(19,750,590)	(19,750,590)	0	(12,735,181)	(12,735,181)	0	(7,015,409)	(7,015,409)
E-AAMT		Distribution-Franchises/Misc Intangibles	(585,524)	0	(585,524)	(585,524)	0	(585,524)	0	0	0
E-AAMT		General Plant - 303000	0	(4,042,521)	(4,042,521)	0	(2,772,175)	(2,772,175)	0	(1,270,346)	(1,270,346)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(9,232,525)	(139,929,968)	(149,162,493)	(9,232,525)	(96,136,087)	(105,368,612)	0	(43,793,881)	(43,793,881)
E-AAMT		General Plant - 390200, 396200	0	(1,616,437)	(1,616,437)	0	(1,110,541)	(1,110,541)	0	(505,896)	(505,896)
TOTAL ACCUMULATED AMORTIZATION			(9,818,049)	(165,339,516)	(175,157,565)	(9,818,049)	(112,753,984)	(122,572,033)	0	(52,585,532)	(52,585,532)
TOTAL ACCUMULATED DEPR/AMORT			(1,181,652,520)	(1,011,587,159)	(2,193,239,679)	(755,209,317)	(663,504,619)	(1,418,713,936)	(426,443,203)	(348,082,540)	(774,525,743)
NET ELECTRIC UTILITY PLANT before ADFIT			1,749,091,841	1,968,362,283	3,717,454,124	1,199,847,235	1,283,687,110	2,483,534,345	549,244,606	684,675,173	1,233,919,779
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0
12		ADFIT - Electric Plant In Service (282900)	0	(543,946,449)	(543,946,449)	0	(363,394,304)	(363,394,304)	0	(180,552,145)	(180,552,145)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(46,832,639)	(46,832,639)	0	(32,175,428)	(32,175,428)	0	(14,657,211)	(14,657,211)
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	(5,562,004)	(5,562,004)	0	(3,586,380)	(3,586,380)	0	(1,975,624)	(1,975,624)
1		ADFIT - CDA Settlement Costs (283333)	0	(144,595)	(144,595)	0	(93,235)	(93,235)	0	(51,360)	(51,360)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(936,649)	(936,649)	0	(625,747)	(625,747)	0	(310,902)	(310,902)
TOTAL ACCUMULATED DFIT			0	(597,422,336)	(597,422,336)	0	(399,875,094)	(399,875,094)	0	(197,547,242)	(197,547,242)
NET ELECTRIC UTILITY PLANT			1,749,091,841	1,370,939,947	3,120,031,788	1,199,847,235	883,812,016	2,083,659,251	549,244,606	487,127,931	1,036,372,537
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			64.480%			35.520%
E-ALL	3	Direct Distribution Operating Expense			100.000%			68.848%			31.152%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			68.703%			31.297%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA			100.000%			66.807%			33.193%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,749,091,841	1,370,939,947	3,120,031,788	1,199,847,235	883,812,016	2,083,659,251	549,244,606	487,127,931	1,036,372,537
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	8,215,500	44,177,803	52,393,303	6,220,584	30,351,476	36,572,060	1,994,916	13,826,327	15,821,243
4	Accumulated Amortization - AFUDC (182318)	(1,723,489)	(7,317,743)	(9,041,232)	(1,328,429)	(5,027,509)	(6,355,938)	(395,060)	(2,290,234)	(2,685,294)
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)	2,338,013	0	2,338,013	0	0	0	2,338,013	0	2,338,013
99	ADFIT - Boulder Park Disallowed (190040)	55,017	0	55,017	0	0	0	55,017	0	55,017
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823)	14,435,109	0	14,435,109	14,435,109	0	14,435,109	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	21,858,221	0	21,858,221	21,858,221	0	21,858,221	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(7,621,599)	0	(7,621,599)	(7,621,599)	0	(7,621,599)	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)	2,473	0	2,473	0	0	0	2,473	0	2,473
4	Customer Advances (252000)	(4,656,087)	0	(4,656,087)	(1,332,773)	0	(1,332,773)	(3,323,314)	0	(3,323,314)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(13,459,898)	0	(13,459,898)	(12,840,123)	0	(12,840,123)	(619,775)	0	(619,775)
99	ADFIT-Customer Tax Credit (190393)	2,826,579	0	2,826,579	2,696,426	0	2,696,426	130,153	0	130,153
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,794,918)	0	(6,794,918)	(3,908,034)	0	(3,908,034)	(2,886,884)	0	(2,886,884)
99	Colstrip-Regulatory Asset (182327)	20,010,859	0	20,010,859	11,614,309	0	11,614,309	8,396,550	0	8,396,550
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	70,127	0	70,127	333,209	0	333,209	(263,082)	0	(263,082)
99	Colstrip Reg Asset ADFIT (283376)	(2,898,258)	0	(2,898,258)	(2,004,310)	0	(2,004,310)	(893,948)	0	(893,948)
99	Colstrip ARO (317000P)	16,416,993	0	16,416,993	10,728,508	0	10,728,508	5,688,485	0	5,688,485
99	Colstrip ARO A/D (317000A)	(8,593,123)	0	(8,593,123)	(6,140,836)	0	(6,140,836)	(2,452,287)	0	(2,452,287)
99	Colstrip ARO Liability (230027)	(14,624,374)	0	(14,624,374)	(9,557,031)	0	(9,557,031)	(5,067,343)	0	(5,067,343)
99	Colstrip ARO ADFIT (190376)	3,071,119	0	3,071,119	2,006,977	0	2,006,977	1,064,142	0	1,064,142
99	Colstrip ARO ADFIT (283377)	(1,643,012)	0	(1,643,012)	(963,410)	0	(963,410)	(679,602)	0	(679,602)
99	Customer Deposits (235199)	(7,787)	0	(7,787)	(7,787)	0	(7,787)	0	0	0
C-WKC	Working Capital	130,952,247	0	130,952,247	91,641,838	0	91,641,838	39,310,409	0	39,310,409
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	155,629,712	36,860,060	192,489,772	115,830,849	25,323,967	141,154,816	39,798,863	11,536,093	51,334,956
	NET RATE BASE	1,904,721,553	1,407,800,007	3,312,521,560	1,315,678,084	909,135,983	2,224,814,067	589,043,469	498,664,024	1,087,707,493

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System	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)	3,735,655	3,735,655			3,735,655	3,735,655		2,408,750	2,408,750		1,326,905	1,326,905
	Steam (ED-ID)	4,550,672	4,550,672		4,550,672	4,550,672	4,550,672				4,550,672		4,550,672
	Steam (ED-WA)	11,638,162	11,638,162		11,638,162	11,638,162	11,638,162	11,638,162					
1	Hydro (ED-AN)	17,120,430	17,120,430			17,120,430	17,120,430		11,039,253	11,039,253		6,081,177	6,081,177
1	Other (ED-AN)	10,515,532	10,515,532			10,515,532	10,515,532		6,780,415	6,780,415		3,735,117	3,735,117
<b>Total Electric Production</b>		<b>47,560,451</b>	<b>47,560,451</b>		<b>16,188,834</b>	<b>31,371,617</b>	<b>47,560,451</b>	<b>11,638,162</b>	<b>20,228,418</b>	<b>31,866,580</b>	<b>4,550,672</b>	<b>11,143,199</b>	<b>15,693,871</b>
<b>Electric Transmission</b>													
1	ED-AN	22,491,682	22,491,682			22,491,682	22,491,682		14,502,637	14,502,637		7,989,045	7,989,045
	ED-ID	240,138	240,138		240,138	240,138	240,138				240,138		240,138
	ED-WA	523,817	523,817		523,817	523,817	523,817	523,817					
<b>Total Electric Transmissic</b>		<b>23,255,637</b>	<b>23,255,637</b>		<b>763,955</b>	<b>22,491,682</b>	<b>23,255,637</b>	<b>523,817</b>	<b>14,502,637</b>	<b>15,026,454</b>	<b>240,138</b>	<b>7,989,045</b>	<b>8,229,183</b>
<b>Electric Distribution</b>													
3	ED-AN	86,393	86,393			86,393	86,393		59,480	59,480		26,913	26,913
	ED-ID	19,442,840	19,442,840		19,442,840	19,442,840	19,442,840				19,442,840		19,442,840
	ED-WA	41,226,598	41,226,598		41,226,598	41,226,598	41,226,598	41,226,598					
<b>Total Electric Distribution</b>		<b>60,755,831</b>	<b>60,755,831</b>		<b>60,669,438</b>	<b>86,393</b>	<b>60,755,831</b>	<b>41,226,598</b>	<b>59,480</b>	<b>41,286,078</b>	<b>19,442,840</b>	<b>26,913</b>	<b>19,469,753</b>
<b>Gas Underground Storage</b>													
	GD-AN	781,240		781,240									
	GD-OR	133,717			133,717								
<b>Total Gas Underground St</b>		<b>914,957</b>		<b>781,240</b>	<b>133,717</b>								
<b>Gas Distribution</b>													
	GD-AN	54,787		54,787									
	GD-ID	7,037,616		7,037,616									
	GD-WA	17,465,028		17,465,028									
	GD-OR	11,521,314			11,521,314								
<b>Total Gas Distribution</b>		<b>36,078,745</b>		<b>24,557,431</b>	<b>11,521,314</b>								
<b>General Plant</b>													
4	ED-AN	2,721,933	2,721,933			2,721,933	2,721,933		1,870,050	1,870,050		851,883	851,883
	ED-ID	592,008	592,008		592,008	592,008	592,008				592,008		592,008
	ED-WA	1,571,197	1,571,197		1,571,197	1,571,197	1,571,197	1,571,197					
7.4	CD-AA	21,375,669	15,277,618	4,211,007	1,887,044	15,277,618	15,277,618		10,496,182	10,496,182		4,781,436	4,781,436
9.4	CD-AN	916,899	718,134	198,765		718,134	718,134		493,380	493,380		224,754	224,754
9	CD-ID	443,947	347,708	96,239		347,708	347,708				347,708		347,708
9	CD-WA	1,559,686	1,221,577	338,109		1,221,577	1,221,577	1,221,577					
8	GD-AA	337,995		232,622	105,373								
	GD-AN	19,792		19,792									
	GD-ID	53,403		53,403									
	GD-WA	1,127,971		1,127,971									
	GD-OR	186,749			186,749								
<b>Total General Plant</b>		<b>30,907,249</b>	<b>22,450,175</b>	<b>6,277,908</b>	<b>2,179,166</b>	<b>3,732,490</b>	<b>18,717,685</b>	<b>22,450,175</b>	<b>2,792,774</b>	<b>12,859,612</b>	<b>15,652,386</b>	<b>939,716</b>	<b>5,858,073</b>
<b>Total Depreciation Expense</b>		<b>199,472,870</b>	<b>154,022,094</b>	<b>31,616,579</b>	<b>13,834,197</b>	<b>81,354,717</b>	<b>72,667,377</b>	<b>154,022,094</b>	<b>56,181,351</b>	<b>47,650,147</b>	<b>103,831,498</b>	<b>25,173,366</b>	<b>25,017,230</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%
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	Direct Distribution Operating Expe	68.848%
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	Jurisdictional 4-Factor Ratio	68.703%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		592,184	592,184		326,216	326,216	
1	Misc Intangible Plt (303000)	ED-AN	263,207	263,207		263,207	263,207		169,716	169,716		93,491	93,491	
<b>Total Production/Transmission</b>			<b>1,181,607</b>	<b>1,181,607</b>		<b>1,181,607</b>	<b>1,181,607</b>		<b>761,900</b>	<b>761,900</b>		<b>419,707</b>	<b>419,707</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	112,661	112,661		112,661	112,661		112,661	112,661				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866				
<b>Total Distribution</b>			<b>118,527</b>	<b>118,527</b>		<b>118,527</b>	<b>118,527</b>		<b>118,527</b>	<b>118,527</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	414,833	296,489	81,723	36,621						92,792	92,792	
9,1		CD-AN	9,729	7,620	2,109		296,489	296,489		203,697	203,697			
		GD-ID	14,795		14,795		7,620	7,620		4,913	4,913		2,707	
		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>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	51,171,637	36,573,393	10,080,812	4,517,432						11,446,375	11,446,375	
9,4		CD-AN	77,704	60,859	16,845		36,573,393	36,573,393		25,127,018	25,127,018		19,047	
9,4		CD-ID	0	0	0		60,859	60,859		41,812	41,812		0	
9,4		CD-WA	1,029,628	806,425	223,203		0	0		0	0		0	
4		ED-AN	7,989,855	7,989,855			806,425	806,425		806,425	806,425		0	
		ED-ID	0	0			7,989,855	7,989,855		5,489,270	5,489,270		2,500,585	
		ED-WA	1,385,780	1,385,780			0	0		0	0		0	
8		GD-AA	326,668		224,826	101,842								
		GD-AN	0		0		1,385,780	1,385,780		1,385,780	1,385,780			
		GD-OR	71,216			71,216								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>62,052,488</b>	<b>46,816,312</b>	<b>10,545,686</b>	<b>4,690,490</b>		<b>2,192,205</b>	<b>44,624,107</b>	<b>46,816,312</b>		<b>0</b>	<b>13,966,007</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	
4		ED-AN	422,431	422,431			0	0		0	0		0	
		GD-OR	0			0	422,431	422,431		290,223	290,223		132,208	
<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>290,223</b>	<b>290,223</b>		<b>132,208</b>
<b>Total Amortization Expense</b>			<b>64,245,879</b>	<b>48,842,986</b>	<b>10,669,175</b>	<b>4,733,718</b>		<b>2,310,732</b>	<b>46,532,254</b>	<b>48,842,986</b>		<b>0</b>	<b>14,613,421</b>	

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(80,529,799)	(80,529,799)			(80,529,799)	(80,529,799)		(51,925,614)	(51,925,614)		(28,604,185)	(28,604,185)	
	Steam (ED-ID)	(100,435,946)	(100,435,946)		(100,435,946)	(100,435,946)	(100,435,946)				(100,435,946)		(100,435,946)	
	Steam (ED-WA)	(198,156,548)	(198,156,548)		(198,156,548)	(198,156,548)	(198,156,548)	(198,156,548)						
1	Hydro (ED-AN)	(205,089,322)	(205,089,322)			(205,089,322)	(205,089,322)		(132,241,595)	(132,241,595)		(72,847,727)	(72,847,727)	
1	Other (ED-AN)	(180,846,174)	(180,846,174)			(180,846,174)	(180,846,174)		(116,609,613)	(116,609,613)		(64,236,561)	(64,236,561)	
<b>Total Electric Production</b>		<b>(765,057,789)</b>	<b>(765,057,789)</b>			<b>(298,592,494)</b>	<b>(466,465,295)</b>	<b>(765,057,789)</b>	<b>(198,156,548)</b>	<b>(300,776,822)</b>	<b>(498,933,370)</b>	<b>(100,435,946)</b>	<b>(165,688,473)</b>	<b>(266,124,419)</b>
<b>Electric Transmission</b>														
1	ED-AN	(259,268,286)	(259,268,286)			(259,268,286)	(259,268,286)		(167,176,191)	(167,176,191)		(92,092,095)	(92,092,095)	
	ED-ID	(10,882,605)	(10,882,605)		(10,882,605)	(10,882,605)	(10,882,605)				(10,882,605)		(10,882,605)	
	ED-WA	(17,283,154)	(17,283,154)		(17,283,154)	(17,283,154)	(17,283,154)	(17,283,154)			(17,283,154)		(17,283,154)	
<b>Total Electric Transmissi</b>		<b>(287,434,045)</b>	<b>(287,434,045)</b>			<b>(28,165,759)</b>	<b>(259,268,286)</b>	<b>(287,434,045)</b>	<b>(17,283,154)</b>	<b>(167,176,191)</b>	<b>(184,459,345)</b>	<b>(10,882,605)</b>	<b>(92,092,095)</b>	<b>(102,974,700)</b>
<b>Electric Distribution</b>														
3	ED-AN	(583,358)	(583,358)			(583,358)	(583,358)		(401,630)	(401,630)		(181,728)	(181,728)	
	ED-ID	(297,021,332)	(297,021,332)		(297,021,332)	(297,021,332)	(297,021,332)				(297,021,332)		(297,021,332)	
	ED-WA	(495,063,132)	(495,063,132)		(495,063,132)	(495,063,132)	(495,063,132)	(495,063,132)			(495,063,132)		(495,063,132)	
<b>Total Electric Distribution</b>		<b>(792,667,822)</b>	<b>(792,667,822)</b>			<b>(792,084,464)</b>	<b>(583,358)</b>	<b>(792,667,822)</b>	<b>(495,063,132)</b>	<b>(401,630)</b>	<b>(495,464,762)</b>	<b>(297,021,332)</b>	<b>(181,728)</b>	<b>(297,203,060)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(20,043,563)	(20,043,563)			(20,043,563)	(20,043,563)							
	GD-OR	(1,784,989)	(1,784,989)		(1,784,989)	(1,784,989)	(1,784,989)							
<b>Total Gas Underground S</b>		<b>(21,828,552)</b>	<b>(21,828,552)</b>			<b>(20,043,563)</b>	<b>(1,784,989)</b>							
<b>Gas Distribution</b>														
	GD-AN	(2,084,949)	(2,084,949)			(2,084,949)	(2,084,949)							
	GD-ID	(108,484,962)	(108,484,962)		(108,484,962)	(108,484,962)	(108,484,962)							
	GD-WA	(203,469,820)	(203,469,820)		(203,469,820)	(203,469,820)	(203,469,820)							
	GD-OR	(150,426,092)	(150,426,092)		(150,426,092)	(150,426,092)	(150,426,092)							
<b>Total Gas Distribution</b>		<b>(464,465,823)</b>	<b>(464,465,823)</b>			<b>(314,039,731)</b>	<b>(150,426,092)</b>							
<b>General Plant</b>														
4	ED-AN	(36,852,226)	(36,852,226)			(36,852,226)	(36,852,226)		(25,318,585)	(25,318,585)		(11,533,641)	(11,533,641)	
	ED-ID	(13,805,438)	(13,805,438)		(13,805,438)	(13,805,438)	(13,805,438)				(13,805,438)		(13,805,438)	
	ED-WA	(27,330,712)	(27,330,712)		(27,330,712)	(27,330,712)	(27,330,712)	(27,330,712)			(27,330,712)		(27,330,712)	
7,4	CD-AA	(106,321,907)	(75,990,393)	(20,945,416)	(9,386,098)	(75,990,393)	(75,990,393)		(52,207,680)	(52,207,680)		(23,782,713)	(23,782,713)	
9,4	CD-AN	(9,049,929)	(7,088,085)	(1,961,844)		(7,088,085)	(7,088,085)		(4,869,727)	(4,869,727)		(2,218,358)	(2,218,358)	
9	CD-ID	(5,487,452)	(4,297,882)	(1,189,570)		(4,297,882)	(4,297,882)				(4,297,882)		(4,297,882)	
9	CD-WA	(9,649,552)	(7,557,722)	(2,091,830)		(7,557,722)	(7,557,722)	(7,557,722)			(7,557,722)		(7,557,722)	
8	GD-AA	(2,820,519)	(2,820,519)		(879,325)	(1,941,194)	(1,941,194)							
	GD-AN	(4,062,136)	(4,062,136)			(4,062,136)	(4,062,136)							
	GD-ID	(2,480,479)	(2,480,479)			(2,480,479)	(2,480,479)							
	GD-WA	(13,770,183)	(13,770,183)			(13,770,183)	(13,770,183)							
	GD-OR	(5,960,323)	(5,960,323)			(5,960,323)	(5,960,323)							
<b>Total General Plant</b>		<b>(237,590,856)</b>	<b>(172,922,458)</b>	<b>(48,442,652)</b>	<b>(16,225,746)</b>	<b>(52,991,754)</b>	<b>(119,930,704)</b>	<b>(172,922,458)</b>	<b>(34,888,434)</b>	<b>(82,395,992)</b>	<b>(117,284,426)</b>	<b>(18,103,320)</b>	<b>(37,534,712)</b>	<b>(55,638,032)</b>
<b>Total Accumulated Depr</b>		<b>(2,569,044,887)</b>	<b>(2,018,082,114)</b>	<b>(382,525,946)</b>	<b>(168,436,827)</b>	<b>(1,171,834,471)</b>	<b>(846,247,643)</b>	<b>(2,018,082,114)</b>	<b>(745,391,268)</b>	<b>(550,750,635)</b>	<b>(1,296,141,903)</b>	<b>(426,443,203)</b>	<b>(295,497,008)</b>	<b>(721,940,211)</b>

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	Washington	Idaho	Production/Transmission Ratio	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.472%	19.700%	8.828%	1	35.520%		35.520%
8 Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	3	31.152%	68.848%	31.152%
9 Elec/Gas North 4-Factor	78.323%	21.677%	0.000%	4	31.297%	68.703%	31.297%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000) ED-AN	(16,646,687)	(16,646,687)				(16,646,687)	(16,646,687)		(10,733,784)	(10,733,784)		(5,912,903)	(5,912,903)
1 Misc Intangible Plt (3030 ED-AN	(3,103,903)	(3,103,903)				(3,103,903)	(3,103,903)		(2,001,397)	(2,001,397)		(1,102,506)	(1,102,506)
<b>Total Production/Transmission</b>	<b>(19,750,590)</b>	<b>(19,750,590)</b>				<b>(19,750,590)</b>	<b>(19,750,590)</b>		<b>(12,735,181)</b>	<b>(12,735,181)</b>		<b>(7,015,409)</b>	<b>(7,015,409)</b>
<b>Distribution</b>													
Franchises (302000) ED-WA	(513,031)	(513,031)				(513,031)	(513,031)	(513,031)		(513,031)			
Misc Intangible Plt (3030 ED-WA	(72,493)	(72,493)				(72,493)	(72,493)	(72,493)		(72,493)			
<b>Total Distribution</b>	<b>(585,524)</b>	<b>(585,524)</b>				<b>(585,524)</b>	<b>(585,524)</b>	<b>(585,524)</b>		<b>(585,524)</b>			
<b>General Plant - 303000</b>													
7,4 CD-AA	(5,485,192)	(3,920,376)	(1,080,583)	(484,233)		(3,920,376)	(3,920,376)		(2,693,416)	(2,693,416)		(1,226,960)	(1,226,960)
9,1 CD-AN	(155,952)	(122,145)	(33,807)			(122,145)	(122,145)		(78,759)	(78,759)		(43,386)	(43,386)
GD-ID	(176,076)		(176,076)										
GD-WA	(342,535)		(342,535)										
GD-OR	(136,158)			(136,158)									
<b>Total General Plant - 303000</b>	<b>(6,295,913)</b>	<b>(4,042,521)</b>	<b>(1,633,001)</b>	<b>(620,391)</b>		<b>(4,042,521)</b>	<b>(4,042,521)</b>		<b>(2,772,175)</b>	<b>(2,772,175)</b>		<b>(1,270,346)</b>	<b>(1,270,346)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>													
7,4 CD-AA	(172,274,710)	(123,128,181)	(33,938,118)	(15,208,411)		(123,128,181)	(123,128,181)		(84,592,755)	(84,592,755)		(38,535,426)	(38,535,426)
9,4 CD-AN	(354,879)	(277,948)	(76,931)			(277,948)	(277,948)		(190,959)	(190,959)		(86,989)	(86,989)
9 CD-ID	0	0	0			0	0		0	0		0	0
9 CD-WA	(7,399,551)	(5,795,476)	(1,604,075)			(5,795,476)	(5,795,476)	(5,795,476)		(5,795,476)			
4 ED-AN	(16,523,839)	(16,523,839)				(16,523,839)	(16,523,839)		(11,352,373)	(11,352,373)		(5,171,466)	(5,171,466)
ED-ID	0	0				0	0		0	0		0	0
ED-WA	(3,437,049)	(3,437,049)				(3,437,049)	(3,437,049)	(3,437,049)		(3,437,049)			
8 GD-AA	(298,916)		(205,726)	(93,190)									
GD-AN	0		0										
GD-OR	(89,224)			(89,224)									
<b>Total Misc IT Intangible Plant - 3031XX</b>	<b>(200,378,168)</b>	<b>(149,162,493)</b>	<b>(35,824,850)</b>	<b>(15,390,825)</b>		<b>(9,232,525)</b>	<b>(139,929,968)</b>	<b>(149,162,493)</b>	<b>(9,232,525)</b>	<b>(96,136,087)</b>	<b>(105,368,612)</b>	<b>0</b>	<b>(43,793,881)</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	0
9 CD-WA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	(1,616,437)	(1,616,437)				(1,616,437)	(1,616,437)		(1,110,541)	(1,110,541)		(505,896)	(505,896)
ED-WA	0	0				0	0		0	0			
GD-WA	0		0										
GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>	<b>(1,616,437)</b>	<b>(1,616,437)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(1,616,437)</b>	<b>(1,616,437)</b>	<b>0</b>	<b>(1,110,541)</b>	<b>(1,110,541)</b>	<b>0</b>	<b>(505,896)</b>
<b>Total Accumulated Amortization</b>	<b>(228,626,632)</b>	<b>(175,157,565)</b>	<b>(37,457,851)</b>	<b>(16,011,216)</b>		<b>(9,818,049)</b>	<b>(165,339,516)</b>	<b>(175,157,565)</b>	<b>(9,818,049)</b>	<b>(112,753,984)</b>	<b>(122,572,033)</b>	<b>0</b>	<b>(52,585,532)</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 Ratio	64.480%	35.520%					
8	Gas North/Oregon 4-Factor	0.000%	68.824%	31.176%	4	Jurisdictional 4-Factor Ratio	68.703%	31.297%					
9	Elec/Gas North 4-Factor	78.323%	21.677%	0.000%									

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

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	1,134,725	122,220	362,279	650,226	1,134,725	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	0	3,071,017	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,196,656	0	0	8,717,194	8,717,194	0	0	2,402,741	2,402,741	0	1,076,721	1,076,721
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>19,575,205</b>	<b>811,230</b>	<b>704,722</b>	<b>10,158,746</b>	<b>11,674,698</b>	<b>3,261,722</b>	<b>94,782</b>	<b>2,621,765</b>	<b>5,978,269</b>	<b>845,517</b>	<b>1,076,721</b>	<b>1,922,238</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	20,959,787	8,516,201	3,299,429	9,144,157	20,959,787	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	0	25,050,600	0	0
99		GD-OR / AS	4,410,778	0	0	0	0	0	0	0	0	4,410,778	0	4,410,778
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	132,096,964	0	0	94,412,342	94,412,342	0	0	26,023,102	26,023,102	0	11,661,520	11,661,520
9		CD-WA / ID / AN	32,162,624	9,649,375	6,415,913	9,125,123	25,190,411	2,670,758	1,775,799	2,525,656	6,972,213	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>214,680,753</b>	<b>18,165,576</b>	<b>9,715,342</b>	<b>112,681,622</b>	<b>140,562,540</b>	<b>27,721,358</b>	<b>1,775,799</b>	<b>28,548,758</b>	<b>58,045,915</b>	<b>4,410,778</b>	<b>11,661,520</b>	<b>16,072,298</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,927,087	1,610,059	7,798	2,309,230	3,927,087	0	0	0	0	0	0	0
99		GD-WA / ID / AN	228,077	0	0	0	0	228,077	0	0	0	228,077	0	0
99		GD-OR / AS	8,577	0	0	0	0	0	0	0	0	8,577	0	8,577
8		GD-AA	134,552	0	0	0	0	0	0	92,604	92,604	0	41,948	41,948
7		CD-AA	66,943,108	0	0	47,845,578	47,845,578	0	0	13,187,792	13,187,792	0	5,909,738	5,909,738
9		CD-WA / ID / AN	1,698,321	1,152,364	7,739	170,056	1,330,159	318,952	2,142	47,068	368,162	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>72,939,722</b>	<b>2,762,423</b>	<b>15,537</b>	<b>50,324,864</b>	<b>53,102,824</b>	<b>547,029</b>	<b>2,142</b>	<b>13,327,464</b>	<b>13,876,635</b>	<b>8,577</b>	<b>5,951,686</b>	<b>5,960,263</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	62,562,580	25,642,311	12,350,771	24,569,498	62,562,580	0	0	0	0	0	0	0
99		GD-WA / ID / AN	16,341,474	0	0	0	0	10,124,717	3,368,148	2,848,609	16,341,474	0	0	0
99		GD-OR / AS	4,818,536	0	0	0	0	0	0	0	0	4,818,536	0	4,818,536
8		GD-AA	97,187	0	0	0	0	0	0	66,888	66,888	0	30,299	30,299
7		CD-AA	7,583,032	0	0	5,419,745	5,419,745	0	0	1,493,857	1,493,857	0	669,430	669,430
9		CD-WA / ID / AN	7,161,436	1,556,830	772,150	3,280,000	5,608,980	430,900	213,716	907,840	1,552,456	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>98,564,245</b>	<b>27,199,141</b>	<b>13,122,921</b>	<b>33,269,243</b>	<b>73,591,305</b>	<b>10,555,617</b>	<b>3,581,864</b>	<b>5,317,194</b>	<b>19,454,675</b>	<b>4,818,536</b>	<b>699,729</b>	<b>5,518,265</b>



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

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	
99		GD-OR / AS	16,188	0	0	0	0	0	0	0	0	16,188	16,188	
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	6,042,226	613,205	186,850	3,932,337	4,732,392	169,723	51,717	1,088,394	1,309,834	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,766,073</b>	<b>672,071</b>	<b>186,850</b>	<b>4,355,204</b>	<b>5,214,125</b>	<b>392,076</b>	<b>51,717</b>	<b>1,090,861</b>	<b>1,534,654</b>	<b>16,188</b>	<b>1,106</b>	<b>17,294</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	9,174,641	1,782,214	581,816	6,810,611	9,174,641	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,872,510	0	0	0	0	2,911,716	579,194	381,600	3,872,510	0	0	
99		GD-OR / AS	1,346,740	0	0	0	0	0	0	0	0	1,346,740	1,346,740	
8		GD-AA	5,847,293	0	0	0	0	0	0	4,024,341	4,024,341	0	1,822,952	
7		CD-AA	15,913,731	0	0	11,373,862	11,373,862	0	0	3,135,005	3,135,005	0	1,404,864	
9		CD-WA / ID / AN	2,017,713	26,276	756,274	797,763	1,580,313	7,273	209,322	220,805	437,400	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,172,628</b>	<b>1,808,490</b>	<b>1,338,090</b>	<b>18,982,236</b>	<b>22,128,816</b>	<b>2,918,989</b>	<b>788,516</b>	<b>7,761,751</b>	<b>11,469,256</b>	<b>1,346,740</b>	<b>3,227,816</b>	<b>4,574,556</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	3,266,005	398,520	8,435	2,859,050	3,266,005	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	1,287,065	0	0	919,891	919,891	0	0	253,552	253,552	0	113,622	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,009,426</b>	<b>398,520</b>	<b>8,435</b>	<b>3,778,941</b>	<b>4,185,896</b>	<b>110,331</b>	<b>0</b>	<b>508,500</b>	<b>618,831</b>	<b>18,586</b>	<b>186,113</b>	<b>204,699</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	25,088,868	12,452,274	7,583,364	5,053,230	25,088,868	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,490,341	0	0	0	0	2,824,453	845,299	820,589	4,490,341	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>31,518,363</b>	<b>12,706,103</b>	<b>7,904,763</b>	<b>5,926,254</b>	<b>26,537,120</b>	<b>2,894,708</b>	<b>934,256</b>	<b>1,061,791</b>	<b>4,890,755</b>	<b>43,834</b>	<b>46,654</b>	<b>90,488</b>

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

Electric Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	42,047,185	12,452,323	6,575,735	23,019,127	42,047,185	0	0	0	0	0	0	0
99	GD-WA / ID / AN	981,292	0	0	0	0	687,444	287,726	6,122	981,292	0	0	0
99	GD-OR / AS	731,661	0	0	0	0	0	0	0	0	731,661	0	731,661
8	GD-AA	243,298	0	0	0	0	0	0	167,447	167,447	0	75,851	75,851
7	CD-AA	114,403,938	0	0	81,766,782	81,766,782	0	0	22,537,576	22,537,576	0	10,099,580	10,099,580
9	CD-WA / ID / AN	18,200,870	10,550,179	1,184,141	2,520,966	14,255,286	2,920,083	327,747	697,754	3,945,584	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>176,608,244</b>	<b>23,002,502</b>	<b>7,759,876</b>	<b>107,306,875</b>	<b>138,069,253</b>	<b>3,607,527</b>	<b>615,473</b>	<b>23,408,899</b>	<b>27,631,899</b>	<b>731,661</b>	<b>10,175,431</b>	<b>10,907,092</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	268,152	0	6,846	261,306	268,152	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	840,602	0	0	600,795	600,795	0	0	165,599	165,599	0	74,208	74,208
9	CD-WA / ID / AN	16,222	0	5,874	6,831	12,705	0	1,626	1,891	3,517	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>1,134,957</b>	<b>0</b>	<b>12,720</b>	<b>868,932</b>	<b>881,652</b>	<b>0</b>	<b>1,626</b>	<b>168,102</b>	<b>169,728</b>	<b>9,092</b>	<b>74,485</b>	<b>83,577</b>
	<b>TOTAL GENERAL PLANT</b>	<b>665,086,403</b>	<b>87,526,056</b>	<b>40,769,256</b>	<b>347,769,704</b>	<b>476,065,016</b>	<b>52,009,357</b>	<b>7,846,175</b>	<b>83,815,085</b>	<b>143,670,617</b>	<b>12,249,509</b>	<b>33,101,261</b>	<b>45,350,770</b>

ALLOCATION RATIOS:

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

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	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	29,022,134	5,182,307	0	23,839,827	29,022,134	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	355,270	0	0	0	0	0	0	0	0	355,270	0	
8		GD-AA	391,250	0	0	0	0	0	0	269,274	269,274	0	121,976	
7		CD-AA	115,392,825	0	0	82,473,560	82,473,560	0	0	22,732,386	22,732,386	0	10,186,879	
9		CD-WA / ID / AN	1,224,739	610,999	0	348,241	959,240	169,113	0	96,386	265,499	0	0	
		TOTAL ACCOUNT	146,386,218	5,793,306	0	106,661,628	112,454,934	169,113	0	23,098,046	23,267,159	355,270	10,308,855	10,664,125
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,918,731	0	0	5,918,731	5,918,731	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	977,778	0	0	0	0	0	0	672,946	672,946	0	304,832	
7		CD-AA	35,855,998	0	0	25,626,999	25,626,999	0	0	7,063,632	7,063,632	0	3,165,367	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	42,752,507	0	0	31,545,730	31,545,730	0	0	7,736,578	7,736,578	0	3,470,199	3,470,199
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,789,547	0	0	7,789,547	7,789,547	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	7,789,547	0	0	7,789,547	7,789,547	0	0	0	0	0	0	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	98,160,456	0	0	70,157,241	70,157,241	0	0	19,337,610	19,337,610	0	8,665,605	8,665,605

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,192,891	0	0	20,864,743	20,864,743	0	0	5,751,000	5,751,000	0	2,577,148	2,577,148
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,777,631	1,777,631	0	0	1,777,631	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	79,777	0	0	57,018	57,018	0	0	15,716	15,716	0	7,043	7,043
9		CD-WA / ID / AN	7,530,070	5,897,701	0	0	5,897,701	1,632,369	0	0	1,632,369	0	0	0
		TOTAL ACCOUNT	9,387,478	7,675,332	0	57,018	7,732,350	1,632,369	0	15,716	1,648,085	0	7,043	7,043
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	470,385	0	0	470,385	470,385	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	22,220,796	0	0	15,881,647	15,881,647	0	0	4,377,497	4,377,497	0	1,961,652	1,961,652
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	22,691,181	0	0	16,352,032	16,352,032	0	0	4,377,497	4,377,497	0	1,961,652	1,961,652
		TOTAL	377,147,718	13,788,354	0	269,858,380	283,646,734	2,824,076	771,517	61,584,346	65,179,939	781,221	27,539,824	28,321,045

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(64,617,040)	(46,183,091)	(12,729,557)	(5,704,392)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(649,547)	(649,547)	0	0
		Total	(65,266,587)	(46,832,638)	(12,729,557)	(5,704,392)

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 July 31, 2024  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	6,770,489	6,770,489	0	0	0	0	6,770,489
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	548	548	0	0	0	0	548
7/4	154550 Supply Chain Average Cost Variance	0	0	(234)	(234)	0	0	0	0	(234)
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	109,523,635	47,211,169	0	156,734,804	91,641,838	39,310,409	17,881,797	7,900,760	0
<b>TOTAL</b>		<b>109,523,635</b>	<b>47,211,169</b>	<b>6,770,819</b>	<b>163,505,623</b>	<b>91,641,838</b>	<b>39,310,409</b>	<b>17,881,797</b>	<b>7,900,760</b>	<b>6,770,819</b>

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