

IDAHO STATE ELECTRIC ANNUAL REPORT

Name of Respondent Avista Corporation

This report is (original, resubmission) Original

Date of report 4/18/2025

Year/period of report 2024 / Q4

Name of Respondent Avista Corporation	This Report is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/18/2025	Year / Period of Report End of 2024 / Q4
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STATEMENT OF UTILITY OPERATING INCOME - IDAHO

Instructions

- For each account below, report the amount attributable to the state of Idaho based on Idaho jurisdictional Results of Operations.
- Provide any necessary important notes regarding this statement of utility operating income in a footnote in the available space at the bottom of this

Line No.	Account (a)	Refer to Form 1 Page (b)	TOTAL SYSTEM - IDAHO	
			Current Year (c)	Prior Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	561,477,729	512,985,949
3	Operating Expenses			
4	Operation Expenses (401)	320-323	359,738,975	336,497,110
5	Maintenance Expenses (402)	320-323	28,845,440	26,436,728
6	Depreciation Expense (403)	336-337	57,781,419	59,081,789
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	-	-
8	Amortization & Depletion of Utility Plant (404-405)	336-337	18,394,351	16,655,751
9	Amortization of Utility Plant Acquisition Adjustment (406)	336-337	-	-
10	Amort. of Property Losses, Unrecov Plant and Regulatory Study Costs (407)		-	-
11	Amortization of Conversion Expenses (407)		-	-
12	Regulatory Debits (407.3)		7,473,269	4,166,247
13	(Less) Regulatory Credits (407.4)		(19,188,217)	(15,806,967)
14	Taxes Other Than Income Taxes (408.1)	262-263	15,451,321	17,147,479
15	Income Taxes - Federal (409.1)	262-263	12,031,975	(303,077)
16	- Other (409.1)	262-263	-	-
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	(7,703,439)	(9,010,501)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	-	-
19	Investment Tax Credit Adjustment - Net (411.4)	266	(249,173)	(172,197)
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-
21	Losses from Disposition Of Utility Plant (411.7)		-	-
22	(Less) Gains from Disposition of Allowances (411.8)		-	-
23	Losses from Disposition of Allowances (411.9)		-	-
24	Accretion Expense (411.10)		-	-
25	TOTAL Utility Operating Expenses (Total of line 4 through 24)		472,575,921	434,692,362
26	Net Utility Operating Income (Total line 2 less 25)		88,901,808	78,293,587

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STATEMENT OF UTILITY OPERATING INCOME - IDAHO

Instructions
page or in a separate schedule.
3. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	
(e)	(f)	(g)	(h)	(i)	(j)	
						1
439,522,361	391,413,522	121,955,368	121,572,427			2
						3
268,230,081	243,415,359	91,508,894	93,081,751			4
25,620,893	23,316,905	3,224,547	3,119,823			5
49,047,297	49,909,930	8,734,122	9,171,859			6
	-		-			7
15,139,844	13,551,081	3,254,507	3,104,670			8
-	-	-	-			9
	-		-			10
	-		-			11
6,890,908	3,902,138	582,361	264,109			12
(16,588,338)	(12,808,982)	(2,599,879)	(2,997,985)			13
12,625,016	13,765,709	2,826,305	3,381,770			14
6,673,662	(594,238)	5,358,313	291,161			15
	-		-			16
(2,363,741)	(8,745,603)	(5,339,698)	(264,898)			17
	-	-	-			18
(249,173)	(172,197)	-	-			19
	-		-			20
	-		-			21
	-		-			22
	-		-			23
	-		-			24
365,026,449	325,540,102	107,549,472	109,152,260	-	-	25
74,495,912	65,873,420	14,405,896	12,420,167	-	-	26

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION - IDAHO			
Instructions 1. Report below the original cost of utility plant in service necessary to furnish utility service to customers in the state of Idaho, and the accumulated provisions for depreciation, amortization, and depletion attributable to that plant in service. 2. Report in column (c) the amount for electric function, in column (d) the amount for gas function, in columns (e), (f), and (g) report other (specify),			
Line No.	Account (a)	Total Company End of Current Year (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	2,472,922,103	1,893,141,429
4	Property Under Capital Leases	20,148,242	-
5	Plant Purchased or Sold	-	-
6	Completed Construction not Classified	-	-
7	Experimental Plant Unclassified	-	-
8	Total (Total lines 3 through 7)	2,493,070,345	1,893,141,429
9	Leased to Others	-	-
10	Held for Future Use	5,698,150	5,698,150
11	Construction Work in Progress	67,950,680	59,883,932
12	Acquisition Adjustments	-	-
13	Total Utility Plant (Total lines 8 through 12)	2,566,719,175	1,958,723,511
14	Accumulated Provision for Depreciation, Amortization, and Depletion	955,219,712	734,327,041
15	Net Utility Plant (Line 13 less line 14)	1,611,499,463	1,224,396,470
16	Detail of Accumulated Provision for Depreciation, Amortization, and Depletion		
17	In Service		
18	Depreciation	885,110,311	719,864,360
19	Amortization and Depletion of Producing Natural Gas Lands / Land Rights	-	-
20	Amortization of Underground Storage Lands / Land Rights	-	-
21	Amortization of Other Utility Plant	70,109,401	14,462,681
22	Total (Total lines 18 through 21)	955,219,712	734,327,041
23	Leased to Others		
24	Depreciation	-	-
25	Amortization and Depletion	-	-
26	Total Leased to Others	-	-
27	Held for Future Use		
28	Depreciation	-	-
29	Amortization	-	-
30	Total Held for Future Use	-	-
31	Abandonment of Leases (Natural Gas)	-	-
32	Amortization of Plant Acquisition Adjustment	-	-
33	Total Accumulated Provision (Total lines 22, 26, 30, 31, 32)	955,219,712	734,327,041
(1) A small portion of the Company's electric distribution plant is located in Montana. For jurisdictional reporting purposes, those amounts are included as Idaho plant. (2) Common Property Under Capital Leases are comprised of ROU Assets			

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION - IDAHO

Instructions
and in column (h) common function.

3. In order to accurately reflect utility plant in service necessary to furnish utility service to customers in the state of Idaho, electric and gas plant not directly assigned is allocated to the state of Idaho as appropriate and included in column (c) and (d).

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
358,443,942				221,336,732	3
-				20,148,242	4
					5
					6
					7
358,443,942	-	-	-	241,484,974	8
					9
-					10
3,024,863				5,041,885	11
					12
361,468,805	-	-	-	246,526,859	13
126,404,457	-	-	-	94,488,214	14
235,064,348	-	-	-	152,038,645	15
					16
					17
126,069,552				39,176,399	18
-				-	19
-				-	20
334,905				55,311,815	21
126,404,457	-	-	-	94,488,214	22
					23
					24
					25
-	-	-	-	-	26
					27
					28
					29
-	-	-	-	-	30
					31
					32
126,404,457	-	-	-	94,488,214	33

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ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106)				
Instructions 1. Report below the original cost of electric plant in service necessary to furnish electric utility service to customers in the state of Idaho. Include electric plant not directly assigned as allocated to the state of Idaho. 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. For revisions to the amount of initial asset retirement costs capitalized, include by primary plant account increases in column (c), additions, and reductions in column (e), adjustments. 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts. 6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	301 Organization	-		
3	302 Franchises and Consents	15,646,282	-	
4	303 Miscellaneous Intangible Plant	16,313,430	1,794,886	
5	TOTAL Intangible Plant (Total of lines 2, 3, and 4)	31,959,712	1,794,886	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	310 Land and Land Rights	1,370,213	-	
9	311 Structures and Improvements	49,265,111	347,025	
10	312 Boiler Plant Equipment	81,241,244	347,009	
11	313 Engines and Engine-Driven Generators	82,820	347,010	
12	314 Turbogenerator Units	20,356,800	347,008	
13	315 Accessory Electric Equipment	10,796,074	347,004	
14	316 Miscellaneous Power Plant Equipment	6,040,386	347,007	
15	317 Asset Retirement Costs for Steam Production	-	-	
16	TOTAL Steam Production Plant (Total of lines 8 through 15)	169,152,648	2,082,063	
17	B. Nuclear Production Plant			
18	320 Land and Land Rights	-		
19	321 Structures and Improvements	-		
20	322 Reactor Plant Equipment	-		
21	323 Turbogenerator Units	-		
22	324 Accessory Electric Equipment	-		
23	325 Miscellaneous Power Plant Equipment	-		
24	326 Asset Retirement Costs for Nuclear Production	-		
25	TOTAL Nuclear Production Plant (Total of lines 18 through 24)	-	-	
26	C. Hydraulic Production Plant			
27	330 Land and Land Rights	24,347,275	13,269	
28	331 Structures and Improvements	41,487,974	2,538,050	
29	332 Reservoirs, Dams, and Waterways	94,582,329	2,787,452	
30	333 Water Wheels, Turbines, and Generators	83,838,793	282,826	
31	334 Accessory Electric Equipment	30,502,255	8,886,736	
32	335 Miscellaneous Power Plant Equipment	5,105,267	118,212	
33	336 Roads, Railroads, and Bridges	1,381,073	32,687	
34	337 Asset Retirement Costs for Hydraulic Production	-	-	
35	TOTAL Hydraulic Production Plant (Total of lines 27 through 34)	281,244,966	14,659,232	
36	D. Other Production Plant			
37	340 Land and Land Rights	321,516	-	
38	341 Structures and Improvements	6,251,464	22,596	
39	342 Fuel Holders, Products, and Accessories	7,484,429	715	
40	343 Prime Movers	7,611,862	-	
41	344 Generators	85,347,980	584,587	
42	345 Accessory Electric Equipment	9,434,216	166,785	
43	346 Miscellaneous Power Plant Equipment	577,789	359	
44	347 Asset Retirement Costs for Other Production	-	-	
45	TOTAL Other Production Plant (Total of lines 37 through 44)	117,029,256	775,042	
46	TOTAL Production Plant (Total of lines 16, 25, 35, and 45)	567,426,870	17,516,337	
(1) A small portion of the Company's electric distribution plant is located in Montana. For jurisdictional reporting purposes, those amounts are included as Idaho plant.				

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ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106)

Instructions

- these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these amounts. Careful observance of these instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102; include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
 - For account 399, state the nature and use of plant included in this account, and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
 - For each account comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed as required by the Uniform System of Accounts, give also the date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	Line No.
				1
		-	-	2
-		(295,130)	15,351,152	3
1,130,837		148,950	17,126,429	4
1,130,837	-	(146,180)	32,477,581	5
				6
				7
-		(25,845)	1,344,368	8
-		(399,525)	49,212,611	9
81,042		(438,740)	81,068,471	10
-		6,675	436,505	11
1,528		(100,440)	20,601,840	12
20,443		(77,523)	11,045,112	13
-		41,049	6,428,442	14
-		-	-	15
103,013	-	(994,349)	170,137,349	16
				17
			-	18
			-	19
			-	20
			-	21
			-	22
			-	23
			-	24
-	-	-	-	25
				26
-		(515,222)	23,845,322	27
265,899		(1,885,846)	41,874,279	28
62,296		(3,357,772)	93,949,713	29
16,095		(1,731,074)	82,374,450	30
68,679		(5,805,854)	33,514,458	31
6,834		(107,612)	5,109,033	32
-		(47,346)	1,366,414	33
-		-	-	34
419,803	-	(13,450,726)	282,033,669	35
				36
-		(6,065)	315,451	37
41,172		(102,681)	6,130,207	38
-		(141,178)	7,343,966	39
6,306		(149,348)	7,456,208	40
66,424		(1,462,126)	84,404,017	41
27,377		(39,389)	9,534,235	42
721		(10,899)	566,528	43
-		-	-	44
142,000	-	(1,911,686)	115,750,612	45
664,816	-	(16,356,761)	567,921,630	46

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ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	350 Land and Land Rights	10,742,259	22,681	
49	352 Structures and Improvements	13,277,638	47,088	
50	353 Station Equipment	137,794,333	19,524,667	
51	354 Towers and Fixtures	5,948,871	45,820	
52	355 Poles and Fixtures	135,450,390	12,647,544	
53	356 Overhead Conductors and Devices	67,675,339	1,942,593	
54	357 Underground Conduit	1,141,590	247,430	
55	358 Underground Conductors and Devices	2,376,811	247,430	
56	359 Roads and Trails	925,724		
57	359.1 Asset Retirement Costs for Transmission Plant	-		
58	TOTAL Transmission Plant (Total of lines 48 through 57)	375,332,955	34,725,253	
59	4. DISTRIBUTION PLANT			
60	360 Land and Land Rights	4,664,052	2,709,510	
61	361 Structures and Improvements	7,688,052	1,246,623	
62	362 Station Equipment	55,180,943	7,911,593	
63	363 Storage Battery Equipment	-		
64	364 Poles, Towers, and Fixtures	197,447,259	12,578,180	
65	365 Overhead Conductors and Devices	136,289,321	9,797,667	
66	366 Underground Conduit	58,783,591	3,926,671	
67	367 Underground Conductors and Devices	98,440,969	5,931,533	
68	368 Line Transformers	107,490,218	7,223,911	
69	369 Services	79,919,086	4,136,674	
70	370 Meters	24,794,861	205,400	
71	371 Installations on Customer Premises	-		
72	372 Leased Property on Customer Premises	-		
73	373 Street Lighting and Signal Systems	28,680,650	1,239,454	
74	374 Asset Retirement Costs for Distribution Plant	-		
75	TOTAL Distribution Plant (Total of lines 60 through 74)	799,379,002	56,907,216	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	380 Land and Land Rights	-		
78	381 Structures and Improvements	-		
79	382 Computer Hardware	-		
80	383 Computer Software	-		
81	384 Communication Equipment	-		
82	385 Miscellaneous Regional Transmission and Market Operation Plant	-		
83	386 Asset Retirement Costs for Regional Transmission and Operation Plant	-		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 through 83)	-		
85	6. GENERAL PLANT			
86	389 Land and Land Rights	549,594		
87	390 Structures and Improvements	6,249,192	184,589	
88	391 Office Furniture and Equipment	721,445	180,948	
89	392 Transportation Equipment	19,967,763	2,338,185	
90	393 Stores Equipment	129,543		
91	394 Tools, Shop and Garage Equipment	2,661,937	504,905	
92	395 Laboratory Equipment	920,471	53,520	
93	396 Power Operated Equipment	9,233,274	44,484	
94	397 Communication Equipment	13,815,593	1,113,791	
95	398 Miscellaneous Equipment	85,661	7,870	
96	SUBTOTAL (Total of lines 86 through 95)	54,334,473	4,428,292	
97	399 Other Tangible Property	-		
98	399.1 Asset Retirement Costs for General Plant	-		
99	TOTAL General Plant (Total of lines 96, 97 and 98)	54,334,473	4,428,292	
100	TOTAL (Accounts 101 and 106)	1,828,433,012	115,371,984	
101	102 Electric Plant Purchased			
102	102 (Less) Electric Plant Sold	-		
103	103 Experimental Plant Unclassified	-		
104	TOTAL Electric Plant in Service (Total of lines 100 through 103)	1,828,433,012	115,371,984	

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ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)		Line No.
					47
259,326		(35,429)	10,470,185		48
-		533,282	13,858,008		49
3,340,137		(11,823,565)	142,155,298		50
1,211		(7,691)	5,985,789		51
565,527		(8,182,702)	139,349,705		52
32,676		(1,924,413)	67,660,843		53
-		(90,035)	1,298,985		54
-		(113,334)	2,510,907		55
-		(8,220)	917,504		56
-		-	-		57
4,198,877	-	(21,652,107)	384,207,224		58
-		(2,639,260)	4,734,302		59
186,838		1,825	8,749,662		60
623,234		150,201	62,619,503		61
-		-	-		62
465,219		-	209,560,220		63
53,405		-	146,033,583		64
22,287		(2)	62,687,973		65
61,841		-	104,310,661		66
22,381		-	114,691,748		67
15,317		(1)	84,040,442		68
181,954		-	24,818,307		69
-		-	-		70
-		-	-		71
-		-	-		72
43,437		(2)	29,876,665		73
-		-	-		74
1,675,913	-	(2,487,239)	852,123,066		75
-		-	-		76
-		-	-		77
-		-	-		78
-		-	-		79
-		-	-		80
-		-	-		81
-		-	-		82
-		-	-		83
-	-	-	-		84
-		3,878	553,472		85
11,030		65,126	6,487,877		86
67,118		14,784	850,059		87
509,633		181,599	21,977,914		88
-		2,683	132,226		89
80,311		45,886	3,132,417		90
33,800		18,312	958,503		91
756,013		34,162	8,555,907		92
938,575		(308,231)	13,682,578		93
14,912		2,356	80,975		94
2,411,392	-	60,555	56,411,928		95
-		-	-		96
-		-	-		97
2,411,392	-	60,555	56,411,928		98
10,081,835	-	(40,581,732)	1,893,141,429		99
-		-	-		100
-		-	-		101
-		-	-		102
-		-	-		103
10,081,835	-	(40,581,732)	1,893,141,429		104

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ELECTRIC OPERATING REVENUES - IDAHO

Instructions

- Report below operating revenues attributable to the state of Idaho for each prescribed account in accordance with jurisdictional Results of Operations. Report the portion of total operating revenue and megawatt hours which pertains to unbilled revenue and MWH pertaining unbilled revenue in the lines provided.
- Report number of customers (columns (f) and (g)) on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c), (e), and (g)) are not derived from previously reported figures, explain any inconsistencies in a footnote in the available space at the bottom of the page, or in a separate schedule.

Line No.	Account (a)	ELECTRIC OPERATING REVENUE	
		Current Year (b)	Prior Year (c)
1	Sales of Electricity		
2	440 Residential Sales	157,667,105	137,966,223
3	442 Commercial and Industrial Sales (3)		
4	Small (or Commercial)	101,501,374	92,845,693
5	Large (or Industrial)	62,625,761	54,423,619
6	444 Public Street and Highway Lighting	3,182,224	2,844,790
7	445 Other Sales to Public Authorities		-
8	446 Sales to Railroads and Railways		-
9	448 Interdepartmental Sales	269,072	251,933
10	TOTAL Sales to Ultimate Customers	(1) 325,245,537	288,332,258
11	447 Sales for Resale	80,559,611	90,099,322
12	TOTAL Sales of Electricity	405,805,148	378,431,580
13	449.1 (Less) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	405,805,148	378,431,580
15	Other Operating Revenues		
16	450 Forfeited Discounts		-
17	451 Miscellaneous Service Revenues	118,514	85,026
18	453 Sales of Water and Water Power	204,222	244,496
19	454 Rent from Electric Property	2,685,677	3,267,433
20	455 Interdepartmental Rents		
21	456 Other Electric Revenues	(4) 18,223,740	(1,615,551)
22	456.1 Revenues from Transmission of Electricity for Others	12,485,059	11,000,538
23	457.1 Regional Control Service Revenues		-
24	457.2 Miscellaneous Revenues		-
25			
26	TOTAL Other Operating Revenues	33,717,213	12,981,942
27	TOTAL Electric Operating Revenues	439,522,361	391,413,522

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ELECTRIC OPERATING REVENUES - IDAHO

Instructions

4. Disclose amounts of \$250,000 or greater in a footnote at the bottom of the page or in a separate schedule for accounts 451, 456, and 457.2.
5. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
6. See pages 108-109 in the FERC Form 1, Important Changes During Period, for important new territory added and important rate increases or decreases.
7. Include unmetered sales. Provide details of such Sales in a footnote in the available space at the bottom of this page or in a separate schedule.

MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH		Line No.
Current Year (d)	Previous Year (e)	Current Year (f)	Previous Year (g)	
				1
1,356,559	1,355,967	126,959	125,057	2
				3
1,037,998	1,033,272	19,117	18,934	4
1,127,955	1,169,757	359	364	5
6,970	6,816	199	187	6
	-		-	7
	-		-	8
2,689	2,764	54	50	9
(2) 3,532,171	3,568,576	146,689	144,592	10
1,320,325	1,250,834		-	11
4,852,496	4,819,410	146,689	144,592	12
-	-		-	13
4,852,496	4,819,410	146,689	144,592	14

- (1) Includes (\$1,329,819) of unbilled revenues.
- (2) Includes (14,211) MWH relating to unbilled revenues.
- (3) Segregation of Commercial and Industrial made on basis of utilization of energy and not on size of account.
- (4) Includes \$ 62,791 associated with a special contract for wheeling over the distribution system on file with the IPUC, recorded in sub-account 456700.

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/18/2025	Year / Period of Report End of <u>2024 / Q4</u>
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

- For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
- If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	500 Operation Supervision and Engineering	73,768	62,923
5	501 Fuel	14,623,820	16,357,776
6	502 Steam Expenses	1,373,023	1,499,649
7	503 Steam from Other Sources	9,654	
8	504 (Less) Steam Transferred-Cr.		
9	505 Electric Expenses	273,850	267,873
10	506 Miscellaneous Steam Power Expenses	2,179,170	2,290,138
11	507 Rents		-
12	509 Allowances	1,012,939	662,437
13	TOTAL Operation (Total of lines 4 through 12)	19,546,224	21,140,796
14	Maintenance		
15	510 Maintenance Supervision and Engineering	179,781	145,172
16	511 Maintenance of Structures	356,284	308,807
17	512 Maintenance of Boiler Plant	3,385,599	2,518,387
18	513 Maintenance of Electric Plant	1,036,149	301,701
19	514 Maintenance of Miscellaneous Steam Plant	682,988	477,934
20	TOTAL Maintenance (Total of Lines 15 through 19)	5,640,801	3,752,001
21	TOTAL Steam Power Generation Expenses (Total lines 13 & 20)	25,187,025	24,892,797
22	B. Nuclear Power Generation		
23	Operation		
24	517 Operation Supervision and Engineering	-	-
25	518 Fuel	-	-
26	519 Coolants and Water	-	-
27	520 Steam Expenses	-	-
28	521 Steam from Other Sources	-	-
29	522 (Less) Steam Transferred-Cr.	-	-
30	523 Electric Expenses	-	-
31	524 Miscellaneous Nuclear Power Expenses	-	-
32	525 Rents	-	-
33	TOTAL Operation (Total of lines 24 through 32)	-	-
34	Maintenance		
35	528 Maintenance Supervision and Engineering	-	-
36	529 Maintenance of Structures	-	-
37	530 Maintenance of Reactor Plant Equipment	-	-
38	531 Maintenance of Electric Plant	-	-
39	532 Maintenance of Miscellaneous Nuclear Plant	-	-
40	TOTAL Maintenance (Total of lines 35 through 39)	-	-
41	TOTAL Nuclear Power Generation Expenses (Total lines 33 & 40)	-	-
42	C. Hydraulic Power Generation		
43	Operation		
44	535 Operation Supervision and Engineering	963,068	873,540
45	536 Water for Power	409,184	420,762
46	537 Hydraulic Expenses	3,598,302	3,430,590
47	538 Electric Expenses	2,364,155	2,354,819
48	539 Miscellaneous Hydraulic Power Generation Expenses	469,073	782,614
49	540 Rents	2,689,672	2,708,276
50	TOTAL Operation (Total of lines 44 through 49)	10,493,454	10,570,601
51	Maintenance		
52	541 Maintenance Supervision and Engineering	155,136	253,624
53	542 Maintenance of Structures	111,095	176,918
54	543 Maintenance of Reservoirs, Dams, and Waterways	88,076	176,724
55	544 Maintenance of Electric Plant	996,169	1,111,088
56	545 Maintenance of Miscellaneous Hydraulic Plant	226,540	235,635
57	TOTAL Maintenance (Total of lines 53 through 57)	1,577,016	1,953,989
58	TOTAL Hydraulic Power Generation Expenses (Total of lines 50 & 58)	12,070,470	12,524,590
59			

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO			
Instructions 1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho. 2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	546 Operation Supervision and Engineering	184,671	317,507
63	547 Fuel	38,762,668	41,283,882
64	548 Generation Expenses	1,800,315	1,385,197
65	549 Miscellaneous Other Power Generation Expenses	495,503	335,762
66	550 Rents	26,638	36,623
67	TOTAL Operation (Total of lines 62 through 66)	41,269,795	43,358,971
68	Maintenance		
69	551 Maintenance Supervision and Engineering	263,694	273,010
70	552 Maintenance of Structures	45,668	49,370
71	553 Maintenance of Generating and Electric Plant	978,538	714,808
72	554 Maintenance of Miscellaneous Other Power Generation Plant	309,898	306,276
73	TOTAL Maintenance (Total of lines 69 through 72)	1,597,798	1,343,464
74	TOTAL Other Power Generation Expenses	42,867,593	44,702,435
75	E. Other Power Supply Expenses		
76	555 Purchased Power	96,737,164	83,602,959
77	556 System Control and Load Dispatching	334,933	271,609
78	557 Other Expenses	32,627,724	22,732,536
79	TOTAL Other Power Supply Expenses (Total of lines 76 through 78)	129,699,821	106,607,104
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74, & 79)	209,824,909	188,726,926
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	560 Operation Supervision and Engineering	823,577	740,439
84	561 Load Dispatching	1,023,081	1,094,056
85	561.1 Load Dispatch-Reliability		
86	561.2 Load Dispatch-Monitor and Operation Transmission System		
87	561.3 Load Dispatch-Transmission Service and Scheduling		
88	561.4 Scheduling, System Control and Dispatch Services		
89	561.5 Reliability, Planning and Standards Development		
90	561.6 Transmission Service Studies		
91	561.7 Generation Interconnection Studies		
92	561.8 Reliability, Planning and Standards Development Services		
93	562 Station Expenses	125,746	141,091
94	563 Overhead Lines Expenses	191,718	115,388
95	564 Underground Lines Expenses		
96	565 Transmission of Electricity by Others	7,861,191	6,771,333
97	566 Miscellaneous Transmission Expenses	1,491,547	1,507,004
98	567 Rents	30,991	34,749
99	TOTAL Operation (Total of lines 83 through 98)	11,547,851	10,404,060
100	Maintenance		
101	568 Maintenance Supervision and Engineering	134,213	132,144
102	569 Maintenance of Structures	155,769	221,141
103	569.1 Maintenance of Computer Hardware		
104	569.2 Maintenance of Computer Software		
105	569.3 Maintenance of Communication Equipment		
106	569.4 Maintenance of Miscellaneous Regional Transmission Plant		
107	570 Maintenance of Station Equipment	207,411	412,330
108	571 Maintenance of Overhead Lines	672,067	784,099
109	572 Maintenance of Underground Lines	7,133	343
110	573 Maintenance of Miscellaneous Transmission Plant	42,751	23,890
111	TOTAL Maintenance (Total of lines 101 through 110)	1,219,344	1,573,947
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	12,767,195	11,978,007

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO				
Instructions				
1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.				
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	575.1 Operation Supervision	-	-	
116	575.2 Day-Ahead and Real-Time Market Facilitation	-	-	
117	575.3 Transmission Rights Market Facilitation	-	-	
118	575.4 Capacity Market Facilitation	-	-	
119	575.5 Ancillary Services Market Facilitation	-	-	
120	575.6 Market Monitoring and Compliance	-	-	
121	575.7 Market Facilitation, Monitoring, and Compliance Services	-	-	
122	575.8 Rents	-	-	
123	Total Operation (Total lines 115 through 122)	-	-	
124	Maintenance			
125	576.1 Maintenance of Structures and Improvements	-	-	
126	576.2 Maintenance of Computer Hardware	-	-	
127	576.3 Maintenance of Computer Software	-	-	
128	576.4 Maintenance of Communication Equipment	-	-	
129	576.5 Maintenance of Miscellaneous Market Operation Plant	-	-	
130	Total Maintenance (Total lines 125 through 129)	-	-	
131	TOTAL Regional Market Expenses (Total lines 123 & 130)	-	-	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	580 Operation Supervision and Engineering	1,227,574	1,232,095	
135	581 Load Dispatching			
136	582 Station Expenses	300,279	316,065	
137	583 Overhead Line Expenses	947,756	1,051,705	
138	584 Underground Line Expenses	1,039,374	1,029,933	
139	585 Street Lighting and Signal System Expenses		222	
140	586 Meter Expenses	473,168	332,041	
141	587 Customer Installations Expenses	292,098	292,382	
142	588 Miscellaneous Expenses	2,781,145	2,477,386	
143	589 Rents	89,164	78,642	
144	TOTAL Operation (Total of lines 134 through 143)	7,150,558	6,810,471	
145	Maintenance			
146	590 Maintenance Supervision and Engineering	458,983	420,146	
147	591 Maintenance of Structures	103,549	146,414	
148	592 Maintenance of Station Equipment	264,289	283,674	
149	593 Maintenance of Overhead Lines	9,501,399	8,713,113	
150	594 Maintenance of Underground Lines	252,388	236,566	
151	595 Maintenance of Line Transformers	84,806	92,267	
152	596 Maintenance of Street Lighting and Signal Systems	7,898	11,350	
153	597 Maintenance of Meters	2,960	6,725	
154	598 Maintenance of Miscellaneous Distribution Plant	265,803	303,008	
155	TOTAL Maintenance (Total lines 146 through 154)	10,942,075	10,213,263	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	18,092,633	17,023,734	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	901 Supervision	50,272	47,578	
160	902 Meter Reading Expenses	204,515	212,114	
161	903 Customer Records and Collection Expenses	3,333,021	3,084,888	
162	904 Uncollectable Accounts	1,298,105	635,851	
163	905 Miscellaneous Customer Accounts Expenses	65,091	97,575	
164	TOTAL Customer Accounts Expenses (Total of line 159 through 163)	4,951,004	4,078,006	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO					
Instructions 1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho. 2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	907 Supervision	-	-		
168	908 Customer Assistance Expenses	4,211,825	6,636,366		
169	909 Informational and Instructional Expenses	265,112	274,182		
170	910 Miscellaneous Customer Service and Informational Expenses	21,993	80,482		
171	TOTAL Customer Service and Informational Expenses (Total lines 167 through 170)	4,498,930	6,991,030		
172	7. SALES EXPENSES				
173	Operation				
174	911 Supervision		-		
175	912 Demonstrating and Selling Expenses		-		
176	913 Advertising Expenses		-		
177	916 Miscellaneous Sales Expenses		-		
178	TOTAL Sales Expenses (Total of lines 174 through 177)	-	-		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	920 Administrative and General Salaries	10,649,677	10,502,009		
182	921 Office Supplies and Expenses	1,253,489	1,229,331		
183	922 (Less) Administrative Expenses Transferred-Credit	(36,432)	(35,685)		
184	923 Outside Services Employed	4,687,026	4,179,887		
185	924 Property Insurance	999,554	878,413		
186	925 Injuries and Damages	7,048,750	3,451,813		
187	926 Employee Pensions and Benefits	9,869,104	8,672,765		
188	927 Franchise Requirements	1,231	1,200		
189	928 Regulatory Commission Expenses	2,492,361	2,535,519		
190	929 (Less) Duplicate Charges-Cr.		-		
191	930.1 General Advertising Expenses				
192	930.2 Miscellaneous General Expenses	1,779,681	1,734,342		
193	931 Rents	328,003	304,726		
194	TOTAL Operation (Total of lines 181 through 193)	39,072,444	33,454,320		
195	Maintenance				
196	935 Maintenance of General Plant	4,643,859	4,480,241		
197	TOTAL Administrative and General Expenses (Total of lines 194 and 196)	43,716,303	37,934,561		
198	TOTAL Elec Op and Maint Expns (Total lines 80, 112, 131, 156, 164, 171, 178, 197)	293,850,974	266,732,264		

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TRANSMISSION LINE STATISTICS - IDAHO

Instructions

- Report information concerning transmission lines physically located in the state of Idaho, including the cost of lines, and expenses for the year. List each transmission line having nominal voltage of 132 kilovolts or greater. Transmission lines below this voltage should be grouped and totals reported for each group.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by the State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly-owned structures in column (g). In a footnote in the available space at the bottom of this page or in a separate

Line No.	DESIGNATION		VOLTAGE (KV)		Type of Supporting Structure (e)	LENGTH (Pole Miles)		Number of Circuits (h)
			Indicate where other than 60 cycle, 3 phase			For underground lines, report circuit miles		
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Group Sum - 115kV		115.00	115.00		593.00		
2								
3	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Tower	1.00		1
4	Beacon	Cabinet Gorge Plant	230.00	230.00	Steel Pole	19.00		2
5	Beacon	Cabinet Gorge Plant	230.00	230.00	H Type	52.00		1
6								
7	Divide Creek	Lolo Sub	230.00	230.00	H Type	10.00		1
8	Divide Creek	Lolo Sub	230.00	230.00	H Type	33.00		1
9	Noxon Plant	Pine Creek Sub	230.00	230.00	Steel Pole	15.00		1
10	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	1.00		1
11	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	14.00		1
12	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	2.00		1
13								
14	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	H Type	43.00		1
15								
16	Beacon Sub	Lolo Sub	230.00	230.00	Steel Pole	10.00		2
17	Beacon Sub	Lolo Sub	230.00	230.00	H Type	63.00		1
18	Beacon Sub	Lolo Sub	230.00	230.00	H Type	8.00		1
19								
20	North Lewiston	Walla Walla	230.00	230.00	H Type	8.00		1
21								
22	North Lewiston	Shawnee	230.00	230.00	H Type	1.00		1
23								
24	Hatwai	N. Lewiston Sub	230.00	230.00	H Type	7.00		1
25								
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TRANSMISSION LINE STATISTICS - IDAHO

Instructions

- schedule, explain the basis of such occupancy and state whether these expenses with respect to such structures are included in the expenses reported for the line designated.
- Do not report the same transmission line structure twice. Report lower-voltage lines and higher-voltage lines as one line. Designate in a footnote if you do not have include lower-voltage lines with higher-voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
 - Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details of such matters as percent ownership by respondent in the line, name of c-owner, basis of sharing expenses of the line, and and how expenses borne by the respondent are accounts for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
 - Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
 - Base the plant cost figures called for in columns (j) through (l) on the book cost at end of year associated with the physical lines reported.

Size of Conductor and Material (i)	COST OF LINE <i>Include in column (j) land, land rights, and clearing right-of-way</i>			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	5,349,153	137,462,966	142,812,119	494,406	522,044		1,016,450	1
			-				-	2
1590 ACSS			-				-	3
1590 ACSS			-				-	4
1590 ACSR	1,042,786	25,465,727	26,508,513	-	1,207		1,207	5
			-				-	6
1590 ACSR			-				-	7
1272 AAC	169,117	21,627,264	21,796,381	4,522	1,995		6,517	8
1272 ACSR			-				-	9
1590 ACSS			-				-	10
954 AAC	694,233	12,400,022	13,094,255	461	7,540		8,001	11
954 AAC	138,327	1,077,444	1,215,771	-	52,262		52,262	12
			-				-	13
954 AAC	399,821	5,524,153	5,923,974	64,208	15,629		79,837	14
			-				-	15
1590 ACSS			-				-	16
1272 AAC			-				-	17
1272 ACSS	104,278	31,265,113	31,369,391		11,481		11,481	18
			-				-	19
1272 AAC	25,818	1,128,365	1,154,183		-		-	20
			-				-	21
1272 ACSR	10,015	316,837	326,852		-		-	22
			-				-	23
1590 ACSR	155,244	2,221,191	2,376,435				-	24
			-				-	25
			-				-	26
			-				-	27
			-				-	28
			-				-	29
			-				-	30
			-				-	31
			-				-	32
			-				-	33
			-				-	34
			-				-	35
			-				-	36