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IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corp

2025

IDAHO

State Electric Annual Report

(IC 61-405)

IDAHO STATE ELECTRIC ANNUAL REPORT

Name of Respondent Avista Corporation

This report is (original, resubmission) Original

Date of report 4/18/2026

Year/period of report 2025 / Q4

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/18/2026	Year / Period of Report End of <u>2025 / Q4</u>
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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	517,260,791	561,507,729
3	Operating Expenses			
4	Operation Expenses (401)	320-323	304,976,753	359,738,975
5	Maintenance Expenses (402)	320-323	36,397,614	28,845,440
6	Depreciation Expense (403)	336-337	62,982,324	57,781,419
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	-	-
8	Amortization & Depletion of Utility Plant (404-405)	336-337	15,761,855	18,394,351
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)		8,448,619	7,473,269
13	(Less) Regulatory Credits (407.4)		(22,242,657)	(19,188,217)
14	Taxes Other Than Income Taxes (408.1)	262-263	18,425,662	15,451,321
15	Income Taxes - Federal (409.1)	262-263	(4,486,063)	12,031,975
16	- Other (409.1)	262-263	-	-
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	8,458,748	(7,703,439)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	-	-
19	Investment Tax Credit Adjustment - Net (411.4)	266	(244,955)	(249,173)
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)		428,477,900	472,575,921
26	Net Utility Operating Income (Total line 2 less 25)		88,782,891	88,931,808

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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
419,809,736	439,552,361	97,451,055	121,955,368			2
						3
242,088,214	268,230,081	62,888,539	91,508,894			4
33,187,844	25,620,893	3,209,770	3,224,547			5
53,876,334	49,047,297	9,105,990	8,734,122			6
	-		-			7
12,658,572	15,139,844	3,103,283	3,254,507			8
-	-	-	-			9
	-		-			10
	-		-			11
7,689,920	6,890,908	758,699	582,361			12
(22,020,067)	(16,588,338)	(222,590)	(2,599,879)			13
15,332,084	12,625,016	3,093,578	2,826,305			14
(5,742,132)	6,673,662	1,256,069	5,358,313			15
	-		-			16
9,466,213	(2,363,741)	(1,007,465)	(5,339,698)			17
	-	-	-			18
(244,955)	(249,173)	-	-			19
	-		-			20
	-		-			21
	-		-			22
	-		-			23
	-		-			24
346,292,027	365,026,449	82,185,873	107,549,472	-	-	25
73,517,709	74,525,912	15,265,182	14,405,896	-	-	26

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

Instructions

- 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.
- 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)	2,567,115,171	1,963,955,207
4	Property Under Capital Leases	20,024,961	-
5	Plant Purchased or Sold	-	-
6	Completed Construction not Classified	-	-
7	Experimental Plant Unclassified	-	-
8	Total (Total lines 3 through 7)	2,587,140,132	1,963,955,207
9	Leased to Others	-	-
10	Held for Future Use	10,434,845	10,434,845
11	Construction Work in Progress	85,029,349	75,410,915
12	Acquisition Adjustments	-	-
13	Total Utility Plant (Total lines 8 through 12)	2,682,604,326	2,049,800,967
14	Accumulated Provision for Depreciation, Amortization, and Depletion	561,604,513	328,034,770
15	Net Utility Plant (Line 13 less line 14)	2,120,999,813	1,721,766,197
16	Detail of Accumulated Provision for Depreciation, Amortization, and Depletion		
17	In Service		
18	Depreciation	496,175,342	319,723,416
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	65,429,171	8,311,354
22	Total (Total lines 18 through 21)	561,604,513	328,034,770
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)	561,604,513	328,034,770

(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
373,156,217				230,003,747	3
-				20,024,961	4
					5
					6
373,156,217	-	-	-	250,028,708	8
					9
-					10
1,611,982				8,006,452	11
					12
374,768,199	-	-	-	258,035,160	13
132,868,942	-	-	-	100,700,801	14
241,899,257	-	-	-	157,334,359	15
					16
					17
132,520,603				43,931,323	18
-				-	19
-				-	20
348,339				56,769,478	21
132,868,942	-	-	-	100,700,801	22
					23
					24
					25
-	-	-	-	-	26
					27
					28
					29
-	-	-	-	-	30
					31
					32
132,868,942	-	-	-	100,700,801	33

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

Instructions

- 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.
- 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.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 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.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.
- 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	(13,493)
5	TOTAL Intangible Plant (Total of lines 2, 3, and 4)	31,959,712	(13,493)
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	(494,978)
10	312 Boiler Plant Equipment	81,241,244	2,227,932
11	313 Engines and Engine-Driven Generators	82,820	(418,267)
12	314 Turbogenerator Units	20,356,800	1,378,129
13	315 Accessory Electric Equipment	10,796,074	(157,700)
14	316 Miscellaneous Power Plant Equipment	6,040,386	36,919
15	317 Asset Retirement Costs for Steam Production	-	-
16	TOTAL Steam Production Plant (Total of lines 8 through 15)	169,152,648	2,572,035
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	4,368
28	331 Structures and Improvements	41,487,974	966,708
29	332 Reservoirs, Dams, and Waterways	94,582,329	1,329,820
30	333 Water Wheels, Turbines, and Generators	83,838,793	40,233
31	334 Accessory Electric Equipment	30,502,255	13,328,517
32	335 Miscellaneous Power Plant Equipment	5,105,267	109,764
33	336 Roads, Railroads, and Bridges	1,381,073	-
34	337 Asset Retirement Costs for Hydraulic Production	-	-
35	TOTAL Hydraulic Production Plant (Total of lines 27 through 34)	281,244,966	15,779,410
36	D. Other Production Plant		
37	340 Land and Land Rights	321,516	-
38	341 Structures and Improvements	6,251,464	18,164
39	342 Fuel Holders, Products, and Accessories	7,484,429	4,971
40	343 Prime Movers	7,611,862	-
41	344 Generators	85,347,980	716,846
42	345 Accessory Electric Equipment	9,434,216	186,767
43	346 Miscellaneous Power Plant Equipment	577,789	2,486
44	347 Asset Retirement Costs for Other Production	-	-
45	TOTAL Other Production Plant (Total of lines 37 through 44)	117,029,256	929,234
46	TOTAL Production Plant (Total of lines 16, 25, 35, and 45)	567,426,870	19,280,679

(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
-		(551,775)	15,094,507	3
		(12,254,429)	4,045,508	4
-	-	(12,806,204)	19,140,015	5
				6
				7
-		(970,719)	399,494	8
-		2,416,628	51,186,761	9
717,167		284,592	83,036,601	10
-		337,793	2,346	11
384,443		673,472	22,023,958	12
50,653		1,200,259	11,787,980	13
38,050		377,656	6,416,911	14
-		-	-	15
1,190,313	-	4,319,681	174,854,051	16
				17
			-	18
			-	19
			-	20
			-	21
			-	22
			-	23
			-	24
-	-	-	-	25
				26
-		(905,647)	23,445,996	27
349,543		615,458	42,720,597	28
189,064		(2,342,709)	93,380,376	29
15,367		(572,637)	83,291,022	30
106,256		(2,494,472)	41,230,044	31
20,528		(46,520)	5,147,983	32
-		(37,792)	1,343,281	33
-		-	-	34
680,758	-	(5,784,319)	290,559,299	35
				36
-		(11,406)	310,110	37
69,124		(156,296)	6,044,208	38
-		(264,794)	7,224,606	39
-		(282,826)	7,329,036	40
178,714		(2,436,719)	83,449,393	41
227,524		1,666,258	11,059,717	42
-		(20,853)	559,422	43
-		-	-	44
475,362	-	(1,506,636)	115,976,492	45
2,346,433	-	(2,971,274)	581,389,842	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	203,218
49	352 Structures and Improvements	13,277,638	522,542
50	353 Station Equipment	137,794,333	68,813
51	354 Towers and Fixtures	5,948,871	8,100,852
52	355 Poles and Fixtures	135,450,390	61,910
53	356 Overhead Conductors and Devices	67,675,339	10,307,247
54	357 Underground Conduit	1,141,590	6,961,884
55	358 Underground Conductors and Devices	2,376,811	249,220
56	359 Roads and Trails	925,724	249,220
57	359.1 Asset Retirement Costs for Transmission Plant	-	-
58	TOTAL Transmission Plant (Total of lines 48 through 57)	375,332,955	26,724,906
59	4. DISTRIBUTION PLANT		
60	360 Land and Land Rights	4,664,052	98,396
61	361 Structures and Improvements	7,688,052	2,008,961
62	362 Station Equipment	55,180,943	5,201,340
63	363 Storage Battery Equipment	-	7,559,300
64	364 Poles, Towers, and Fixtures	197,447,259	18,146,255
65	365 Overhead Conductors and Devices	136,289,321	7,771,706
66	366 Underground Conduit	58,783,591	975,669
67	367 Underground Conductors and Devices	98,440,969	5,187,996
68	368 Line Transformers	107,490,218	7,625,259
69	369 Services	79,919,086	(107,437)
70	370 Meters	24,794,861	358,382
71	371 Installations on Customer Premises	-	-
72	372 Leased Property on Customer Premises	-	-
73	373 Street Lighting and Signal Systems	28,680,650	5,631,320
74	374 Asset Retirement Costs for Distribution Plant	-	-
75	TOTAL Distribution Plant (Total of lines 60 through 74)	799,379,002	60,457,147
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	89,929
88	391 Office Furniture and Equipment	721,445	57,917
89	392 Transportation Equipment	19,967,763	2,019,534
90	393 Stores Equipment	129,543	-
91	394 Tools, Shop and Garage Equipment	2,661,937	290,596
92	395 Laboratory Equipment	920,471	383,074
93	396 Power Operated Equipment	9,233,274	391,541
94	397 Communication Equipment	13,815,593	55,309
95	398 Miscellaneous Equipment	85,661	3,022
96	SUBTOTAL (Total of lines 86 through 95)	54,334,473	3,290,922
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	3,290,922
100	TOTAL (Accounts 101 and 106)	1,828,433,012	109,740,161
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	109,740,161

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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
		(106,271)	10,839,206	48
107,555		1,862,229	15,554,854	49
914		376,624	138,238,856	50
281,603		(2,398,187)	11,369,933	51
-		31,243	135,543,543	52
288,455		(1,292,407)	76,401,724	53
246,219		(4,890,542)	2,966,713	54
-		36,506	2,662,537	55
-		(7,311)	1,167,633	56
-		(10,375)	(10,375)	57
-	-	-	394,734,624	58
				59
-		845,779	5,608,227	60
10,001		1,061,493	10,748,505	61
315,860		7,566,633	67,633,056	62
191,013		1,702,017	9,070,304	63
216,223		12,112,961	227,490,252	64
25,725		9,744,263	153,779,565	65
18,009		3,904,384	63,645,635	66
10,550,828		5,869,692	98,947,829	67
9,395		7,201,531	122,307,613	68
17,471		4,121,356	83,915,534	69
183,121		23,446	24,993,568	70
-		-	-	71
-		-	-	72
48,404		1,196,016	35,459,582	73
-		-	-	74
11,586,050	-	55,349,571	903,599,670	75
				76
			-	77
			-	78
			-	79
			-	80
			-	81
			-	82
			-	83
-	-	-	-	84
				85
-		9,229	558,823	86
21,718		336,539	6,653,942	87
-		(768,151)	11,211	88
560,161		2,224,188	23,651,324	89
-		6,383	135,926	90
36,435		541,736	3,457,834	91
9,546		64,795	1,358,794	92
55,106		(633,940)	8,935,769	93
117,793		6,488,250	20,241,359	94
-		(2,609)	86,074	95
800,759	-	8,266,420	65,091,056	96
			-	97
			-	98
800,759	-	8,266,420	65,091,056	99
14,733,242	-	47,838,513	1,963,955,207	100
			-	101
			-	102
			-	103
14,733,242	-	47,838,513	1,963,955,207	104

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ELECTRIC OPERATING REVENUES - IDAHO

Instructions

1. 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.
2. 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.
3. 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		
3	442 Commercial and Industrial Sales (3)	165,309,097	157,667,105
4	Small (or Commercial)	99,600,286	101,501,374
5	Large (or Industrial)	60,674,347	62,625,761
6	444 Public Street and Highway Lighting	3,175,797	3,182,224
7	445 Other Sales to Public Authorities		-
8	446 Sales to Railroads and Railways		-
9	448 Interdepartmental Sales	260,880	269,072
10	TOTAL Sales to Ultimate Customers (1)	329,020,407	325,245,537
11	447 Sales for Resale	65,599,202	80,559,611
12	TOTAL Sales of Electricity	394,619,609	405,805,148
13	449.1 (Less) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	394,619,609	405,805,148
15	Other Operating Revenues		
16	450 Forfeited Discounts		-
17	451 Miscellaneous Service Revenues	110,680	118,514
18	453 Sales of Water and Water Power	142,405	204,222
19	454 Rent from Electric Property	2,769,243	2,685,677
20	455 Interdepartmental Rents		
21	456 Other Electric Revenues (4)	12,450,703	18,223,740
22	456.1 Revenues from Transmission of Electricity for Others	9,717,096	12,485,060
23	457.1 Regional Control Service Revenues		-
24	457.2 Miscellaneous Revenues		-
25			
26	TOTAL Other Operating Revenues	25,190,127	33,717,214
27	TOTAL Electric Operating Revenues	419,809,736	439,522,362

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 4/18/2026	Year / Period of Report End of <u>2025 / Q4</u>
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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
1,395,741	1,356,559	129,181	126,959	2
				3
1,063,476	1,037,998	19,306	19,117	4
1,181,500	1,127,955	354	359	5
6,743	6,970	204	199	6
	-		-	7
	-		-	8
2,756	2,689	53	54	9
(2) 3,650,216	3,532,171	149,098	146,689	10
1,560,226	1,320,325		-	11
5,210,442	4,852,496	149,098	146,689	12
-	-		-	13
5,210,442	4,852,496	149,098	146,689	14

- (1) Includes \$3,532,913 of unbilled revenues.
- (2) Includes 25,143 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.

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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	95,456	73,768
5	501 Fuel	14,642,160	14,623,820
6	502 Steam Expenses	1,441,823	1,373,023
7	503 Steam from Other Sources	(36)	9,654
8	504 (Less) Steam Transferred-Cr.		
9	505 Electric Expenses	323,430	273,850
10	506 Miscellaneous Steam Power Expenses	2,292,827	2,179,170
11	507 Rents		-
12	509 Allowances	-	1,012,939
13	TOTAL Operation (Total of lines 4 through 12)	18,795,660	19,546,224
14	Maintenance		
15	510 Maintenance Supervision and Engineering	177,431	179,781
16	511 Maintenance of Structures	386,764	356,284
17	512 Maintenance of Boiler Plant	3,197,256	3,385,599
18	513 Maintenance of Electric Plant	994,842	1,036,149
18.1	513.1 Maintenance of Computer Hardware	-	-
18.2	513.2 Maintenance of Computer Software	-	-
18.3	513.3 Maintenance of Communication Equipment	-	-
19	514 Maintenance of Miscellaneous Steam Plant	635,481	682,988
20	TOTAL Maintenance (Total of Lines 15 through 19)	5,391,774	5,640,801
21	TOTAL Steam Power Generation Expenses (Total lines 13 & 20)	24,187,434	25,187,025
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	1,054,867	963,068
45	536 Water for Power	440,182	409,184
46	537 Hydraulic Expenses	3,908,169	3,598,302
47	538 Electric Expenses	2,495,366	2,364,155
48	539 Miscellaneous Hydraulic Power Generation Expenses	460,199	469,073
49	540 Rents	2,800,735	2,689,672
50	TOTAL Operation (Total of lines 44 through 49)	11,159,518	10,493,454
51	Maintenance		
52	541 Maintenance Supervision and Engineering	205,252	155,136
53	542 Maintenance of Structures	269,077	111,095
54	543 Maintenance of Reservoirs, Dams, and Waterways	231,890	88,076
55	544 Maintenance of Electric Plant	1,122,658	996,169
56	545 Maintenance of Miscellaneous Hydraulic Plant	293,551	226,540
56.1	545.1		
56.2	545.2		
56.3	545.3		
57	TOTAL Maintenance (Total of lines 53 through 57)	2,122,428	1,577,016
58	TOTAL Hydraulic Power Generation Expenses (Total of lines 50 & 58)	13,281,946	12,070,470
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	186,722	184,671
63	547 Fuel	37,748,727	38,762,668
64	548 Generation Expenses	1,843,012	1,800,315
65	549 Miscellaneous Other Power Generation Expenses	500,843	495,503
66	550 Rents	35,324	26,638
67	TOTAL Operation (Total of lines 62 through 66)	40,314,628	41,269,795
68	Maintenance		
69	551 Maintenance Supervision and Engineering	224,976	263,694
70	552 Maintenance of Structures	35,296	45,668
71	553 Maintenance of Generating and Electric Plant	1,390,310	978,538
71.1	553.1 Maintenance of Computer Hardware	-	
71.2	553.2 Maintenance of Computer Software	-	
71.3	553.3 Maintenance of Communication Equipment	-	
72	554 Maintenance of Miscellaneous Other Power Generation Plant	112,761	309,898
73	TOTAL Maintenance (Total of lines 69 through 72)	1,763,343	1,597,798
74	TOTAL Other Power Generation Expenses	42,077,971	42,867,593
75	E. Other Power Supply Expenses		
76	555 Purchased Power	93,370,343	96,737,164
76.1	555.1 Purchased Power for Storage Operations	-	
76.2	555.2 Bundled Environmental Credits	-	
76.3	555.3 Unbundled Environmental Credits	1,230,114	-
77	556 System Control and Load Dispatching	361,735	334,933
78	557 Other Expenses	(45,215)	32,627,724
79	TOTAL Other Power Supply Expenses (Total of lines 76 through 78)	94,916,977	129,699,821
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74, & 79)	174,464,328	209,824,909
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	560 Operation Supervision and Engineering	999,112	823,577
84	561 Load Dispatching	1,161,804	1,023,081
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	155,667	125,746
93.1	562.1 Energy Storage Equipment	-	
94	563 Overhead Lines Expenses	196,759	191,718
95	564 Underground Lines Expenses		
96	565 Transmission of Electricity by Others	10,361,615	7,861,191
97	566 Miscellaneous Transmission Expenses	1,549,909	1,491,547
98	567 Rents	31,485	30,991
99	TOTAL Operation (Total of lines 83 through 98)	14,456,351	11,547,851
100	Maintenance		
101	568 Maintenance Supervision and Engineering	206,193	134,213
102	569 Maintenance of Structures	301,555	155,769
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	314,228	207,411
108	571 Maintenance of Overhead Lines	2,000,111	672,067
109	572 Maintenance of Underground Lines	2,965	7,133
110	573 Maintenance of Miscellaneous Transmission Plant	37,464	42,751
111	TOTAL Maintenance (Total of lines 101 through 110)	2,862,516	1,219,344
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	17,318,867	12,767,195

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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	1,461,229	1,227,574	
135	581 Load Dispatching			
136	582 Station Expenses	427,270	300,279	
137	583 Overhead Line Expenses	781,063	947,756	
138	584 Underground Line Expenses	1,150,675	1,039,374	
138.1	584.1 Operation of Energy Storage Equipment	-		
139	585 Street Lighting and Signal System Expenses	79		
140	586 Meter Expenses	374,032	473,168	
141	587 Customer Installations Expenses	270,675	292,098	
142	588 Miscellaneous Expenses	2,992,223	2,781,145	
143	589 Rents	97,498	89,164	
144	TOTAL Operation (Total of lines 134 through 143)	7,554,744	7,150,558	
145	Maintenance			
146	590 Maintenance Supervision and Engineering	1,174,864	458,983	
147	591 Maintenance of Structures	159,548	103,549	
148	592 Maintenance of Station Equipment	175,672	264,289	
148.1	592.1 Maintenance of Computer Hardware	-		
148.2	592.2 Maintenance of Computer Software	-		
148.2	592.3 Maintenance of Communication Equipment	-		
149	593 Maintenance of Overhead Lines	13,345,489	9,501,399	
150	594 Maintenance of Underground Lines	213,046	252,388	
151	595 Maintenance of Line Transformers	110,937	84,806	
152	596 Maintenance of Street Lighting and Signal Systems	12,070	7,898	
153	597 Maintenance of Meters	4,501	2,960	
154	598 Maintenance of Miscellaneous Distribution Plant	177,603	265,803	
155	TOTAL Maintenance (Total lines 146 through 154)	15,373,730	10,942,075	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	22,928,474	18,092,633	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	901 Supervision	70,670	50,272	
160	902 Meter Reading Expenses	192,932	204,515	
161	903 Customer Records and Collection Expenses	3,458,347	3,333,021	
162	904 Uncollectable Accounts	623,785	1,298,105	
163	905 Miscellaneous Customer Accounts Expenses	60,208	65,091	
164	TOTAL Customer Accounts Expenses (Total of line 159 through 163)	4,405,942	4,951,004	

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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	5,079,783	4,211,825	
169	909 Informational and Instructional Expenses	258,742	265,112	
170	910 Miscellaneous Customer Service and Informational Expenses	19,569	21,993	
171	TOTAL Customer Service and Informational Expenses (Total lines 167 through 170)	5,358,094	4,498,930	
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	13,637,348	10,649,677	
182	921 Office Supplies and Expenses	1,394,950	1,253,489	
183	922 (Less) Administrative Expenses Transferred-Credit	(60,510)	(36,432)	
184	923 Outside Services Employed	4,959,539	4,687,026	
185	924 Property Insurance	1,012,642	999,554	
186	925 Injuries and Damages	8,016,316	7,048,750	
187	926 Employee Pensions and Benefits	11,320,467	9,869,104	
188	927 Franchise Requirements	1,169	1,231	
189	928 Regulatory Commission Expenses	2,799,211	2,492,361	
190	929 (Less) Duplicate Charges-Cr.			
191	930.1 General Advertising Expenses			
192	930.2 Miscellaneous General Expenses	1,699,937	1,779,681	
193	931 Rents	345,231	328,003	
194	TOTAL Operation (Total of lines 181 through 193)	45,126,300	39,072,444	
195	Maintenance			
196	935 Maintenance of General Plant	5,317,514	4,643,859	
196.1	935.1 Maintenance of Computer Hardware	131,474		
196.2	935.2 Maintenance of Computer Software	197,256		
196.3	935.3 Maintenance of Communication Equipment	27,809		
197	TOTAL Administrative and General Expenses (Total of lines 194 and 196)	50,800,353	43,716,303	
198	TOTAL Elec Op and Maint Expns (Total lines 80, 112, 131, 156, 164, 171, 178, 197)	275,276,058	293,850,974	

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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) <i>Indicate where other than 60 cycle, 3 phase</i>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <i>For underground lines, report circuit miles</i>		Number of Circuits (h)
	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	18.00		1
8	Divide Creek	Lolo Sub	230.00	230.00	H Type	25.00		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								
17	Beacon Sub	Lolo Sub	230.00	230.00	H Type	73.00		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								
26								
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Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/18/2026	Year / Period of Report End of <u>2025 / Q4</u>
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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.

7. 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).
8. 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.
9. 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.
10. 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)	
	5,546,727	148,239,856	153,786,583	517,793	2,933,866		3,451,659	1
			-				-	2
1590 ACSS			-				-	3
1590 ACSS			-				-	4
1590 ACSR	1,042,886	26,138,593	27,181,479	-	-		-	5
			-				-	6
1590 ACSR			-				-	7
1272 AAC	104,278	31,269,310	31,373,588	2,012	54,879		56,891	8
1272 ACSR			-				-	9
1590 ACSS			-				-	10
954 AAC	694,233	13,230,798	13,925,031	4,659	119,142		123,801	11
954 AAC	138,327	1,014,279	1,152,606	1,053	53,387		54,440	12
			-				-	13
954 AAC	399,821	5,556,919	5,956,740	-	195,146		195,146	14
			-				-	15
			-				-	16
1272 AAC			-				-	17
1272 ACSS	174,552	29,043,660	29,218,212		-		-	18
			-				-	19
1272 AAC	25,818	1,128,365	1,154,183	914	-		914	20
			-				-	21
1272 ACSR	10,015	316,837	326,852		-		-	22
			-				-	23
1590 ACSR	155,244	2,222,042	2,377,286				-	24
			-				-	25
			-				-	26
			-				-	27
			-				-	28
			-				-	29
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