RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	**G-ROR-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	59,573,543	46,435,272	13,138,271
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	59,573,543	46,435,272	13,138,271
G-APL		Gas Net Adjusted Rate Base	811,137,173	581,975,541	229,161,632
		RATE OF RETURN	7.344%	7.979%	5.733%

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:			AVISTA UTILITIES
GAS ALLOCATION PERCENTAGES	**G-ALL-12A**			
For Twelve Months Ended April 30, 2025				
Average of Monthly Averages Basis				

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2021 thru 12-31-2023	**100.000%**	**66.630%**	**33.370%**
	Input	Number of Customers - AMA	05-01-2024 thru 04-30-2025	274,831	178,492	96,339
2		Percent		**100.000%**	**64.946%**	**35.054%**
	G-OPS	Direct Distribution Operating Expense	05-01-2024 thru 04-30-2025	14,674,565	9,942,613	4,731,952
3		Percent		**100.000%**	**67.754%**	**32.246%**
	Input	Jurisdictional 4-Factor Ratio	01-01-2024 thru 12-31-2024			
		Direct O & M Accounts 798 - 894		7,090,943	4,696,913	2,394,030
		Direct O & M Accounts 901 - 935		3,692,764	2,846,243	846,521
		Total		10,783,707	7,543,156	3,240,551
		Percentage		100.000%	69.950%	30.050%
		Direct Labor				
		Amount: Accounts 798 - 894		7,641,708	5,417,414	2,224,294
		Amount: Accounts 901 - 935		3,692,640	2,640,101	1,052,539
		Total		11,334,348	8,057,515	3,276,833
		Percentage		100.000%	71.089%	28.911%
		Total Number of Customers		275,488	178,840	96,648
		Percentage		100.000%	64.918%	35.082%
		Total Direct Plant		771,733,231	548,944,045	222,789,186
		Percentage		100.000%	71.131%	28.869%
		Total Four Factor Allocators		400.000%	277.088%	122.912%
4		Percent		**100.000%**	**69.272%**	**30.728%**
	Input	Actual Therms Purchased	05-01-2024 thru 04-30-2025	290,209,715	192,354,683	97,855,032
6		Percent		**100.000%**	**66.281%**	**33.719%**

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS ALLOCATION PERCENTAGES	**G-ALL-12A**	
For Twelve Months Ended April 30, 2025		
Average of Monthly Averages Basis		

			Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North/Oregon 4-Factor	01-01-2024 thru 12-31-2024				
	Direct O & M Accts 500 - 894		109,479,341	95,310,502	10,201,033	3,967,806
	Direct O & M Accts 901 - 935		34,638,227	28,709,110	3,547,302	2,381,815
	Direct O & M Accts 901 - 905 Utility 9 Only		4,915,793	3,507,250	1,408,543	XXXXXX
	Adjustments		0			
	Total		149,033,361	127,526,862	15,156,878	6,349,621
	Percentage		100.000%	85.569%	10.170%	4.261%
	Direct Labor Accts 500 - 894		69,319,038	52,335,757	12,299,585	4,683,696
	Direct Labor Accts 901 - 935		27,068,151	20,149,962	3,494,815	3,423,374
	Direct Labor Accts 901 - 905 Utility 9 Only		5,814,759	4,094,845	1,719,914	XXXXXX
	Total		102,201,948	76,580,564	17,514,314	8,107,070
	Percentage		100.000%	74.931%	17.137%	7.932%
	Number of Customers at		805,233	422,167	275,488	107,578
	Percentage		100.000%	52.428%	34.212%	13.360%
	Net Direct Plant		4,817,054,290	3,577,496,454	817,407,687	422,150,149
	Percentage		100.000%	74.267%	16.969%	8.764%
	Total Percentages		400.000%	287.195%	78.488%	34.317%
7	Average (CD AA)		**100.000%**	**71.799%**	**19.622%**	**8.579%**

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS ALLOCATION PERCENTAGES	**G-ALL-12A**	
For Twelve Months Ended April 30, 2025		
Average of Monthly Averages Basis		

			Total	Electric	Gas North	Oregon Gas
Input	Gas North/Oregon 4-Factor	01-01-2024 thru 12-31-2024	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,439,664	0	9,676,054	3,763,610
	Direct O & M Accts 901 - 935		5,137,373	0	3,073,613	2,063,760
	Direct O & M Accts 901 - 905 Utility 9 Only		1,408,543	0	1,408,543	XXXXXX
	Total		19,985,580	0	14,158,210	5,827,370
	Percentage		100.000%	0.000%	70.842%	29.158%
	Direct Labor Accts 580 - 894		11,681,854	0	8,460,200	3,221,654
	Direct Labor Accts 901 - 935		4,561,668	0	2,304,387	2,257,281
	Direct Labor Accts 901 - 905 Utility 9 Only		1,719,914	0	1,719,914	XXXXXX
	Total		17,963,436	0	12,484,501	5,478,935
	Percentage		100.000%	0.000%	69.500%	30.500%
	Number of Customers at		383,066	0	275,488	107,578
	Percentage		100.000%	0.000%	71.917%	28.083%
	Net Direct Plant		1,224,696,883	0	803,977,776	420,719,107
	Percentage		100.000%	0.000%	65.647%	34.353%
	Total Percentages		400.000%	0.000%	277.905%	122.095%
8	Average (GD AA)		**100.000%**	**0.000%**	**69.476%**	**30.524%**

RESULTS OF OPERATIONS		Report ID:				AVISTA UTILITIES
GAS ALLOCATION PERCENTAGES		**G-ALL-12A**				
For Twelve Months Ended April 30, 2025						
Average of Monthly Averages Basis						

				Total	Electric	Gas North	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2024 thru 12-31-2024	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894		105,488,556	95,310,502	10,178,054	0
		Direct O & M Accts 901 - 935		32,328,578	28,709,110	3,619,468	0
		Adjustments		0	0	0	0
		Total		137,817,134	124,019,612	13,797,522	0
		Percentage		100.000%	89.989%	10.011%	0.000%
		Direct Labor Accts 580 - 894		64,445,402	52,335,757	12,109,645	0
		Direct Labor Accts 901 - 935		24,076,552	20,149,962	3,926,590	0
		Total		88,521,954	72,485,719	16,036,235	0
		Percentage		100.000%	81.884%	18.116%	0.000%
		Number of Customers at		697,655	422,167	275,488	0
		Percentage		100.000%	60.512%	39.488%	0.000%
		Net Direct Plant		4,344,397,972	3,540,420,196	803,977,776	0
		Percentage		100.000%	81.494%	18.506%	0.000%
		Total Percentages		400.000%	313.879%	86.121%	0.000%
9		Average (CD AN/ID/WA)		**100.000%**	**78.471%**	**21.529%**	**0.000%**
				Total	Electric	Gas North	Oregon Gas
JP		Gas North/Oregon JP Factor %	01-01-2024 thru 12-31-2024	100.000%	0.000%	90.350%	9.650%
				System	Washington	Idaho	
		Actual Annual Throughput	01-01-2024 thru 12-31-2024	281,413,812	186,878,088	94,535,724	
10		Percent		**100.000%**	**66.407%**	**33.593%**	
		Book Depreciation	05-01-2024 thru 04-30-2025	32,445,171	23,571,681	8,873,490	
11		Percent		**100.000%**	**72.651%**	**27.349%**	
		Net Gas Plant (before ADFIT) - AMA	04-01-2024 thru 04-30-2025	886,662,923	629,988,204	256,674,719	
12		Percent		**100.000%**	**71.052%**	**28.948%**	
	G-PLT	Net Gas General Plant - AMA	04-01-2024 thru 04-30-2025	99,149,644	77,182,628	21,967,016	
13		Percent		**100.000%**	**77.845%**	**22.155%**	
		Net Allocated Schedule M's - AMA	05-01-2024 thru 04-30-2025	-38,230,884	-27,479,136	-10,751,748	
14		Percent		**100.000%**	**71.877%**	**28.123%**	
99	Input	Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS			Report ID:								
GAS OPERATING STATEMENT			**G-OPS-12A**								
For Twelve Months Ended April 30, 2025											
Average of Monthly Averages Basis											

AVISTA UTILITIES

Ref/Basis	Account	Description	************** SYSTEM ************** Direct	Allocated	Total	************ WASHINGTON *********** Direct	Allocated	Total	************** IDAHO **************** Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	235,541,183	0	235,541,183	174,434,387	0	174,434,387	61,106,796	0	61,106,796
99	4812XX	Commercial - Firm & Interruptible	120,951,848	0	120,951,848	93,895,357	0	93,895,357	27,056,491	0	27,056,491
99	4813XX	Industrial-Firm	3,866,878	0	3,866,878	2,638,482	0	2,638,482	1,228,396	0	1,228,396
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	439,971	0	439,971	408,113	0	408,113	31,858	0	31,858
99	499XXX	Unbilled Revenue	(1,040,263)	0	(1,040,263)	(260,881)	0	(260,881)	(779,382)	0	(779,382)
		TOTAL SALES TO ULTIMATE CUSTOMERS	359,759,617	0	359,759,617	271,115,458	0	271,115,458	88,644,159	0	88,644,159
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	37,987,645	0	37,987,645	25,053,535	0	25,053,535	12,934,110	0	12,934,110
4	488000	Miscellaneous Service Revenues	10,145	0	10,145	3,675	0	3,675	6,470	0	6,470
99	488048	COVID-19 Reconnect Fee Contra	4,552	0	4,552	4,552	0	4,552	0	0	0
99	4893XX	Transportation Revenues	11,225,798	0	11,225,798	10,580,337	0	10,580,337	645,461	0	645,461
99	493000	Rent from Gas Property	50	0	50	0	0	0	50	0	50
99	495010	CCA Allowance Revenue	23,686,791	0	23,686,791	23,686,791	0	23,686,791	0	0	0
99	407310	CCA Allowance Revenue Deferral	(23,686,791)	0	(23,686,791)	(23,686,791)	0	(23,686,791)	0	0	0
4	495XXX	Other Gas Revenues	13,623,340	373,890	13,997,230	11,514,754	259,001	11,773,755	2,108,586	114,889	2,223,475
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	496140	Provision for Rate Refund - BOD Fees	(52,333)	0	(52,333)	(52,333)	0	(52,333)	0	0	0
		TOTAL OTHER OPERATING REVENUES	62,799,197	373,890	63,173,087	47,104,520	259,001	47,363,521	15,694,677	114,889	15,809,566
		TOTAL GAS REVENUES	422,558,814	373,890	422,932,704	318,219,978	259,001	318,478,979	104,338,836	114,889	104,453,725
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	154,102,539	0	154,102,539	103,349,271	0	103,349,271	50,753,268	0	50,753,268
99	808XXX	Net Natural Gas Storage Transactions	3,131,719	0	3,131,719	2,142,868	0	2,142,868	988,851	0	988,851
99	811000	Gas Used for Products Extraction	(615,506)	0	(615,506)	(405,169)	0	(405,169)	(210,337)	0	(210,337)
10	813000	Other Gas Expenses	59,411	1,093,338	1,152,749	59,411	726,053	785,464	0	367,285	367,285
99	813010	Gas Technology Institute (GTI) Expenses	119,990	0	119,990	81,833	0	81,833	38,157	0	38,157
99	813100	CCA Emission Expense	36,546,671	0	36,546,671	36,546,671	0	36,546,671	0	0	0
99	407417	Regulatory Credits-CCA	(36,546,671)	0	(36,546,671)	(36,546,671)	0	(36,546,671)	0	0	0
		TOTAL PRODUCTION EXPENSES	156,798,153	1,093,338	157,891,491	105,228,214	726,053	105,954,267	51,569,939	367,285	51,937,224
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	1,044,774	1,044,774	0	696,133	696,133	0	348,641	348,641
1	837000	Other Equipment	0	2,408,146	2,408,146	0	1,604,548	1,604,548	0	803,598	803,598
		TOTAL UNDERGROUND STORAGE OPER EXP	0	3,452,920	3,452,920	0	2,300,681	2,300,681	0	1,152,239	1,152,239
G-DEPX		Depreciation Expense-Underground Storage	0	801,532	801,532	0	534,061	534,061	0	267,471	267,471
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	314,654	314,654	0	209,654	209,654	0	105,000	105,000
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,116,186	1,116,186	0	743,715	743,715	0	372,471	372,471
		TOTAL UNDERGROUND STORAGE EXPENSES	0	4,569,106	4,569,106	0	3,044,396	3,044,396	0	1,524,710	1,524,710

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	************** SYSTEM ************** Direct	Allocated	Total	************ WASHINGTON *********** Direct	Allocated	Total	************** IDAHO **************** Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	565,444	2,004,034	2,569,478	361,689	1,357,813	1,719,502	203,755	646,221	849,976
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,340,533	968,335	6,308,868	2,873,045	656,086	3,529,131	2,467,488	312,249	2,779,737
3	875000	Measuring & Reg Sta Exp-General	200,873	0	200,873	144,991	0	144,991	55,882	0	55,882
3	876000	Measuring & Reg Sta Exp-Industrial	13,772	0	13,772	9,426	0	9,426	4,346	0	4,346
3	877000	Measuring & Reg Sta Exp-City Gate	135,228	0	135,228	52,488	0	52,488	82,740	0	82,740
3	878000	Meter & House Regulator Expenses	542,635	0	542,635	267,838	0	267,838	274,797	0	274,797
3	879000	Customer Installation Expenses	1,985,122	(28,590)	1,956,532	(63,438)	(19,371)	(82,809)	2,048,560	(9,219)	2,039,341
3	880000	Other Expenses	2,000,256	665,750	2,666,006	862,891	451,072	1,313,963	1,137,365	214,678	1,352,043
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	165,688	0	165,688	150,533	0	150,533	15,155	0	15,155
3	887000	Mains	906,733	0	906,733	710,219	0	710,219	196,514	0	196,514
3	889000	Measuring & Reg Sta Exp-General	318,414	33,359	351,773	232,719	22,602	255,321	85,695	10,757	96,452
3	890000	Measuring & Reg Sta Exp-Industrial	31,018	1,951	32,969	12,996	1,322	14,318	18,022	629	18,651
3	891000	Measuring & Reg Sta Exp-City Gate	210,862	1,646	212,508	58,786	1,115	59,901	152,076	531	152,607
3	892000	Services	1,070,149	0	1,070,149	827,353	0	827,353	242,796	0	242,796
3	893000	Meters & House Regulators	1,171,400	676,347	1,847,747	787,711	458,252	1,245,963	383,689	218,095	601,784
3	894000	Other Equipment	16,439	164,389	180,828	16,439	111,380	127,819	0	53,009	53,009
		TOTAL DISTRIBUTION OPERATING EXP	14,674,566	4,487,221	19,161,787	7,305,686	3,040,271	10,345,957	7,368,880	1,446,950	8,815,830
G-DEPX		Depreciation Expense-Distribution	25,145,278	52,898	25,198,176	18,194,153	35,061	18,229,214	6,951,125	17,837	6,968,962
G-OTX		Taxes Other Than FIT	25,785,468	196	25,785,664	23,865,497	136	23,865,633	1,919,971	60	1,920,031
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	50,930,746	53,094	50,983,840	42,059,650	35,197	42,094,847	8,871,096	17,897	8,888,993
		TOTAL DISTRIBUTION EXPENSES	65,605,312	4,540,315	70,145,627	49,365,336	3,075,468	52,440,804	16,239,976	1,464,847	17,704,823

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			************** SYSTEM **************			************ WASHINGTON ***********			************** IDAHO ****************		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	103,715	103,715	0	67,359	67,359	0	36,356	36,356
2	902000	Meter Reading Expenses	304,411	131,100	435,511	212,711	85,144	297,855	91,700	45,956	137,656
2	903XXX	Customer Records & Collection Expenses	716,620	5,038,869	5,755,489	390,623	3,272,544	3,663,167	325,997	1,766,325	2,092,322
2	904000	Uncollectible Accounts	1,133,938	69,779	1,203,717	576,102	45,319	621,421	557,836	24,460	582,296
2	905000	Misc Customer Accounts	0	101,423	101,423	0	65,870	65,870	0	35,553	35,553
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,154,969	5,444,886	7,599,855	1,179,436	3,536,236	4,715,672	975,533	1,908,650	2,884,183
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	25,271,487	36,430	25,307,917	21,153,375	23,660	21,177,035	4,118,112	12,770	4,130,882
2	909000	Advertising	85,731	505,087	590,818	57,030	328,034	385,064	28,701	177,053	205,754
2	910000	Misc Customer Service & Info Exp	0	40,201	40,201	0	26,109	26,109	0	14,092	14,092
		TOTAL CUSTOMER SERVICE & INFO EXP	25,357,218	581,718	25,938,936	21,210,405	377,803	21,588,208	4,146,813	203,915	4,350,728
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	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
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	642,133	8,156,711	8,798,844	393,823	5,650,317	6,044,140	248,310	2,506,394	2,754,704
4	921000	Office Supplies & Expenses	893	1,036,091	1,036,984	894	717,721	718,615	(1)	318,370	318,369
4	922000	Admin. Expenses Transferred - Credit	0	(16,939)	(16,939)	0	(11,734)	(11,734)	0	(5,205)	(5,205)
4	923000	Outside Services Employed	785,442	3,941,344	4,726,786	573,371	2,730,248	3,303,619	212,071	1,211,096	1,423,167
4	924000	Property Insurance Premium	0	723,786	723,786	0	501,381	501,381	0	222,405	222,405
4	925XXX	Injuries and Damages	25,080	2,515,204	2,540,284	18,725	1,742,332	1,761,057	6,355	772,872	779,227
4	926XXX	Employee Pensions and Benefits	2,264,500	6,463,372	8,727,872	1,608,842	4,477,307	6,086,149	655,658	1,986,065	2,641,723
4	928000	Regulatory Commission Expenses	1,513,688	218,313	1,732,001	1,205,651	151,230	1,356,881	308,037	67,083	375,120
4	930000	Miscellaneous General Expenses	50,554	1,508,897	1,559,451	44,102	1,045,243	1,089,345	6,452	463,654	470,106
4	931000	Rents	79	146,438	146,517	79	101,441	101,520	0	44,997	44,997
4	935000	Maintenance of General Plant	567,742	3,369,972	3,937,714	463,332	2,334,447	2,797,779	104,410	1,035,525	1,139,935
		TOTAL ADMIN & GEN OPERATING EXP	5,850,111	28,063,189	33,913,300	4,308,819	19,439,933	23,748,752	1,541,292	8,623,256	10,164,548

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			************** SYSTEM **************			************ WASHINGTON ***********			************** IDAHO ****************		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Plant	1,599,295	4,846,168	6,445,463	1,451,368	3,357,037	4,808,405	147,927	1,489,131	1,637,058
G-AMTX		Amortization Expense - General Plant - 303000	45,572	83,493	129,065	24,862	57,837	82,699	20,710	25,656	46,366
G-AMTX		Amortization Expense - Misc IT Intangible Plant - :	58,481	10,443,854	10,502,335	58,481	7,234,667	7,293,148	0	3,209,187	3,209,187
G-AMTX		Amortization Expense-General Plant - 390200, 39	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(40,794)	0	(40,794)	(40,794)	0	(40,794)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extens	1,421,191	0	1,421,191	1,421,191	0	1,421,191	0	0	0
99	407305	Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	754,848	0	754,848	754,848	0	754,848	0	0	0
99	407307	Regulatory Debit - Existing Meters Deferral Amort	318,056	0	318,056	318,056	0	318,056	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	33,887	197,579	231,466	22,675	140,384	163,059	11,212	57,195	68,407
99	407314	Regulatory Debit - FISERVE Amortization	52,778	0	52,778	0	0	0	52,778	0	52,778
99	407317	Regulatory Debit - CCA WA Gas Amortization	81,796,722	0	81,796,722	81,796,722	0	81,796,722	0	0	0
99	407319	AFUDC Equity DFIT Deferral	29,960	0	29,960	0	0	0	29,960	0	29,960
99	407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	839,855	0	839,855	457,467	0	457,467	382,388	0	382,388
99	407343	Amortization of Deferred Reg Fees	241,646	0	241,646	241,646	0	241,646	0	0	0
99	407347	COVID-19 Deferred Costs	(29,047)	0	(29,047)	(14,978)	0	(14,978)	(14,069)	0	(14,069)
99	407357	AMORT OF INTERVENOR FUND DEFER	6,254	0	6,254	6,254	0	6,254	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	117,639	0	117,639	117,639	0	117,639	0	0	0
99	407381	Voluntary RNG Revenue Offset	45,454	0	45,454	37,075	0	37,075	8,379	0	8,379
99	407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413	Reg Credits - Williams Outage	98,646	0	98,646	2,706,869	0	2,706,869	(2,608,223)	0	(2,608,223)
99	407416	Reg. Credits-CCA B&O Tax	(645,683)	0	(645,683)	(645,683)	0	(645,683)	0	0	0
99	407419	Amortization AFUDC Equity Tax Credit	0	0	0	0	0	0	0	0	0
99	407426	Reg Credits - CCA WA Gas Amortization	(41,846,241)	0	(41,846,241)	(41,846,241)	0	(41,846,241)	0	0	0
99	407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(126,770)	0	(126,770)	(126,770)	0	(126,770)	0	0	0
99	407443	Regulatory Deferral - Reg. Fees	(469,929)	0	(469,929)	(469,929)	0	(469,929)	0	0	0
99	407447	Regulatory Deferral - COVID-19	(8,556)	0	(8,556)	(6,066)	0	(6,066)	(2,490)	0	(2,490)
99	407452	Regulatory Deferral - Intervenor Funding	(26,848)	0	(26,848)	(26,848)	0	(26,848)	0	0	0
99	407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Insurance Balancing	(354,488)	0	(354,488)	(160,058)	0	(160,058)	(194,430)	0	(194,430)
99	407493	Amortization Remand Residual	(45,347)	0	(45,347)	(45,347)	0	(45,347)	0	0	0
G-OTX		Taxes Other Than FIT--A&G	625,615	805,910	1,431,525	441,809	558,270	1,000,079	183,806	247,640	431,446
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	44,492,196	16,377,004	60,869,200	46,474,248	11,348,195	57,822,443	(1,982,052)	5,028,809	3,046,757
		TOTAL ADMIN & GENERAL EXPENSES	50,342,307	44,440,193	94,782,500	50,783,067	30,788,128	81,571,195	(440,760)	13,652,065	13,211,305
		TOTAL EXPENSES BEFORE FIT	300,257,959	60,669,556	360,927,515	227,766,458	41,548,084	269,314,542	72,491,501	19,121,472	91,612,973
		NET OPERATING INCOME (LOSS) BEFORE FIT			62,005,189			49,164,437			12,840,752
G-FIT		FEDERAL INCOME TAX			24,407,951			21,720,250			2,687,701
G-FIT		DEFERRED FEDERAL INCOME TAX			(21,976,305)			(18,991,085)			(2,985,220)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			59,573,543			46,435,272			13,138,271

ALLOCATION RATIOS:

			System	Washington	Idaho
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers - AMA	100.000%	64.946%	35.054%
G-ALL	3	Direct Distribution Operating Expense	100.000%	67.754%	32.246%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	10	Actual Annual Throughput	100.000%	66.407%	33.593%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	**G-495-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
4	495000	Other Gas Revenue-Miscellaneous	63,490	373,890	437,380	63,490	259,001	322,491	0	114,889	114,889
4	495028	Deferred Exchange Reservation	6,062,500	0	6,062,500	3,978,103	0	3,978,103	2,084,397	0	2,084,397
4	495100	Entitlement Penalties	679	0	679	679	0	679	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	11,098,893	0	11,098,893	10,301,319	0	10,301,319	797,574	0	797,574
4	495329	Amortization Res Decoupling Deferral	(5,357,489)	0	(5,357,489)	(4,693,131)	0	(4,693,131)	(664,358)	0	(664,358)
4	495338	Non-Res Decoupling Deferred Rev	2,814,068	0	2,814,068	2,795,031	0	2,795,031	19,037	0	19,037
4	495339	Amortization Non-Res Decoupling	(1,058,801)	0	(1,058,801)	(930,737)	0	(930,737)	(128,064)	0	(128,064)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	13,623,340	373,890	13,997,230	11,514,754	259,001	11,773,755	2,108,586	114,889	2,223,475

ALLOCATION RATIOS:

			SYSTEM	WASHINGTON	IDAHO
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	**G-804-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
6	804000	Gas Purchases	71,378,595	0	71,378,595	47,318,818	0	47,318,818	24,059,777	0	24,059,777
1	804001	Pipeline Demand Costs	28,796,552	0	28,796,552	19,391,409	0	19,391,409	9,405,143	0	9,405,143
1	804002	Transport Variable Charges	366,395	0	366,395	246,089	0	246,089	120,306	0	120,306
6	804010	Gas Costs - Fixed Hedge	(658)	0	(658)	(1,322)	0	(1,322)	664	0	664
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	392,520	0	392,520	258,207	0	258,207	134,313	0	134,313
6	804018	Merchandise Processing Fee	98,742	0	98,742	65,067	0	65,067	33,675	0	33,675
6	804020	Natural Gas Tariffs	73,339	0	73,339	49,445	0	49,445	23,894	0	23,894
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	17,053,564	0	17,053,564	11,261,943	0	11,261,943	5,791,621	0	5,791,621
6	804700	Gas Costs - Offsystem Bookout	669,187	0	669,187	449,060	0	449,060	220,127	0	220,127
6	804711	Gas Costs - Offsystem Bookout Offset	(669,187)	0	(669,187)	(449,060)	0	(449,060)	(220,127)	0	(220,127)
6	804730	Gas Costs - Intracompany LDC Gas	1,933,763	0	1,933,763	1,266,929	0	1,266,929	666,834	0	666,834
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	18,079,088	0	18,079,088	13,801,413	0	13,801,413	4,277,675	0	4,277,675
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	15,930,639	0	15,930,639	9,691,273	0	9,691,273	6,239,366	0	6,239,366
		TOTAL PURCHASED GAS COSTS	154,102,539	0	154,102,539	103,349,271	0	103,349,271	50,753,268	0	50,753,268

ALLOCATION RATIOS:

			SYSTEM	WASHINGTON	IDAHO
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	6	Actual Therms Purchased	100.000%	66.281%	33.719%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS | Report ID:
ALLOCATION OF ACCOUNT 908 | **G-908-12A**
For Twelve Months Ended April 30, 2025
Average of Monthly Averages Basis

AVISTA UTILITIES

			************** SYSTEM **************			*********** WASHINGTON ***********			*************** IDAHO ***************		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	151,574	36,430	188,004	95,250	23,660	118,910	56,324	12,770	69,094
99	908600	Public Purpose Tariff Rider Expense Offset	24,969,283	0	24,969,283	20,894,940	0	20,894,940	4,074,343	0	4,074,343
99	908610	Limited Income Tax Refund Program	97,511	0	97,511	97,511	0	97,511	0	0	0
99	908690	Schedule 91 Amortization included in Unbille	53,119	0	53,119	65,674	0	65,674	(12,555)	0	(12,555)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	25,271,487	36,430	25,307,917	21,153,375	23,660	21,177,035	4,118,112	12,770	4,130,882

ALLOCATION RATIOS:

			System	Washington	Idaho
G-ALL	2	Number of Customers - AMA	100.000%	64.946%	35.054%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FIT--GAS NORTH	**G-INT-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.16%	55.16%
2	Cost of Debt		5.126%	5.134%
	Total Cost of Debt		2.828%	2.832%
	Total Weighted Cost		2.828%	2.832%
G-APL	Net Rate Base	811,137,173	581,975,541	229,161,632
	Interest Deduction for FIT Calculation	22,948,125	16,458,268	6,489,857

1 AMA Actual Debt Ratio

2 AMA Actual Debt Cost

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	**G-FIT-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		Description	System	Washington	Idaho
		Calculation of Taxable Operating Income:			
G-OPS		Operating Revenue	422,932,704	318,478,979	104,453,725
G-OPS		Operating & Maintenance Expense	247,958,289	168,653,537	79,304,752
G-OPS		Book Deprec/Amort and Reg Amortizations	85,437,383	75,585,639	9,851,744
G-OTX		Taxes Other than FIT	27,531,843	25,075,366	2,456,477
		Net Operating Income Before FIT	62,005,189	49,164,437	12,840,752
G-INT		Less: Interest Expense	22,948,125	16,458,268	6,489,857
G-OTX		Less: Idaho ITC Deferral & Amortization	(4,721)	0	(4,721)
G-SCM		Schedule M Adjustments	77,175,992	70,723,592	6,452,400
		Taxable Net Operating Income	116,228,335	103,429,761	12,798,574
		Tax Rate	21.00%	21.00%	21.00%
		Federal Income Tax	24,407,951	21,720,250	2,687,701
G-DTE		Deferred FIT	(17,862,538)	(15,984,079)	(1,878,459)
G-DTE		Customer Tax Credit Amortization	(4,113,767)	(3,007,006)	(1,106,761)
99	411400	Amortized Investment Tax Credit	0	0	0
		Total FIT/Deferred FIT & ITC	2,431,646	2,729,165	(297,519)
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	**G-SCM-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	************** SYSTEM ************** Direct	Allocated	Total	*********** WASHINGTON *********** Direct	Allocated	Total	************** IDAHO *************** Direct	Allocated	Total
	997000	Book Depreciation & Amortization	26,848,628	16,227,944	43,076,572	19,728,866	11,218,663	30,947,529	7,119,762	5,009,281	12,129,043
12	997001	Contributions In Aid of Construction	0	2,124,778	2,124,778	0	1,509,697	1,509,697	0	615,081	615,081
12	997002	Injuries and Damages	0	99,750	99,750	0	70,874	70,874	0	28,876	28,876
12	997005	FAS106 Current Retiree Medical Accrual	0	(228,928)	(228,928)	0	(162,658)	(162,658)	0	(66,270)	(66,270)
99	997010	Deferred Gas Credit and Refunds	34,009,727	(437,501)	33,572,226	23,492,686	(310,853)	23,181,833	10,517,041	(126,648)	10,390,393
12	997016	Redemption Expense Amortization	0	21,448	21,448	0	15,239	15,239	0	6,209	6,209
99	997018	DSM Tariff Rider	(4,182,789)	(1,589)	(4,184,378)	(5,613,346)	(1,129)	(5,614,475)	1,430,557	(460)	1,430,097
12	997020	FAS87 Current Pension Accrual	0	(423,484)	(423,484)	0	(300,894)	(300,894)	0	(122,590)	(122,590)
12	997027	Customer Uncollectibles	212,675	(697,638)	(484,963)	(248,284)	(495,686)	(743,970)	460,959	(201,952)	259,007
99	997031	Decoupling Mechanism	(7,496,671)	0	(7,496,671)	(7,472,482)	0	(7,472,482)	(24,189)	0	(24,189)
12	997032	Interest Rate Swaps	0	1,102,954	1,102,954	0	783,671	783,671	0	319,283	319,283
12	997035	Leases	0	26,537	26,537	0	18,383	18,383	0	8,154	8,154
12	997048	AFUDC	0	(278,994)	(278,994)	0	(198,231)	(198,231)	0	(80,763)	(80,763)
12	997049	Tax Depreciation	0	(42,019,718)	(42,019,718)	0	(29,855,850)	(29,855,850)	0	(12,163,868)	(12,163,868)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	28,183	0	28,183	40,738	0	40,738	(12,555)	0	(12,555)
12	997080	Book Transportation Depreciation	0	2,670,886	2,670,886	0	1,897,718	1,897,718	0	773,168	773,168
12	997081	Deferred Compensation	0	20,857	20,857	0	14,819	14,819	0	6,038	6,038
4	997082	Meal Disallowances	0	182,022	182,022	0	126,090	126,090	0	55,932	55,932
12	997083	Paid Time Off	0	146,494	146,494	0	104,087	104,087	0	42,407	42,407
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(45,347)	0	(45,347)	(45,347)	0	(45,347)	0	0	0
12	997101	Repairs 481 (a)	0	(2,886,382)	(2,886,382)	0	(2,050,832)	(2,050,832)	0	(835,550)	(835,550)
99	997105	WA Nat Gas Line Extension	1,421,191	0	1,421,191	1,421,191	0	1,421,191	0	0	0
99	997107	MDM System	1,072,904	0	1,072,904	1,072,904	0	1,072,904	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(21,646)	0	(21,646)	(21,646)	0	(21,646)	0	0	0
99	997109	Tax Reform Amortization	(19,147)	0	(19,147)	(19,147)	0	(19,147)	0	0	0
99	997110	FISERVE	52,778	(62,301)	(9,523)	0	(44,266)	(44,266)	52,778	(18,035)	34,743
12	997111	Capitalized Transportation	0	232,979	232,979	0	165,536	165,536	0	67,443	67,443
12	997114	AFUDC Debt CWIP	0	(540,780)	(540,780)	0	(384,235)	(384,235)	0	(156,545)	(156,545)
12	997115	AFUDC Equity DFIR Deferral	29,960	0	29,960	0	0	0	29,960	0	29,960
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	139,617	139,617	0	99,201	99,201	0	40,416	40,416
12	997120	Transportation Tax Disallowance	0	823	823	0	585	585	0	238	238
12	997122	Regulatory Fees	(228,283)	0	(228,283)	(228,283)	0	(228,283)	0	0	0
12	997125	COVID-19	186,923	0	186,923	136,823	0	136,823	50,100	0	50,100
12	997126	Prepaid Expenses	0	789,685	789,685	0	561,087	561,087	0	228,598	228,598
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(11,687,639)	(11,687,639)	0	(8,304,301)	(8,304,301)	0	(3,383,338)	(3,383,338)
12	997129	Mixed Service Costs (IDD#5)	0	(4,266,667)	(4,266,667)	0	(3,031,552)	(3,031,552)	0	(1,235,115)	(1,235,115)
12	997138	Intervenor Funding	(19,823)	0	(19,823)	(19,823)	0	(19,823)	0	0	0
12	997139	Pension Settlement	0	128,838	128,838	0	91,542	91,542	0	37,296	37,296
99	997140	Insurance Balancing	(241,296)	0	(241,296)	(46,866)	0	(46,866)	(194,430)	0	(194,430)
99	997141	CCA	62,946,183	0	62,946,183	62,946,183	0	62,946,183	0	0	0
99	997143	Depreciation Rate Deferral	713,085	0	713,085	330,697	0	330,697	382,388	0	382,388
99	997144	Williams Pipeline Outage	98,646	0	98,646	2,706,869	0	2,706,869	(2,608,223)	0	(2,608,223)
12	997145	Sec 174 Research Costs	0	783,601	783,601	0	556,764	556,764	0	226,837	226,837
99	997147	Energy Efficiency Program	(11,337)	0	(11,337)	(11,337)	0	(11,337)	0	0	0
12	997164	Book Depreciation FT	0	0	0	0	0	0	0	0	0
12	997165	AFUDC Tax CPI CWIP	0	601,523	601,523	0	427,394	427,394	0	174,129	174,129
99	997168	BOD Fees	52,333	0	52,333	52,333	0	52,333	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	115,406,877	(38,230,885)	77,175,992	98,202,729	(27,479,137)	70,723,592	17,204,148	(10,751,748)	6,452,400

ALLOCATION RATIOS:

			System	Washington	Idaho
G-ALL	1	Contract System Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers - AMA	100.000%	64.946%	35.054%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	6	Actual Therms Purchased	100.000%	66.281%	33.719%
G-ALL	11	Book Depreciation	100.000%	72.651%	27.349%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.052%	28.948%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
DEFERRED INCOME TAX EXPENSE--GAS	**G-DTE-12A**	
For Twelve Months Ended April 30, 2025		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	5,044,100	3,583,934	1,460,166
99	410100	Deferred Federal Income Tax Exp	(353,193)	(803,806)	450,613
		SUBTOTAL	4,690,907	2,780,128	1,910,779
12	411100	Deferred Federal Income Tax Expense - Allocated	(6,292,607)	(4,471,023)	(1,821,584)
99	411100	Deferred Federal Income Tax Exp	(18,263,105)	(15,694,771)	(2,568,334)
		SUBTOTAL	(24,555,712)	(20,165,794)	(4,389,918)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,002,267	1,401,587	600,680
		SUBTOTAL	2,002,267	1,401,587	600,680
		Total Deferred Federal Income Tax Expense	**(17,862,538)**	**(15,984,079)**	**(1,878,459)**
99	411193	Customer Tax Credit Amortization	(4,113,767)	(3,007,006)	(1,106,761)
		SUBTOTAL	**(4,113,767)**	**(3,007,006)**	**(1,106,761)**

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.052%	28.948%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	**G-OTX-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	314,654	314,654	0	209,654	209,654	0	105,000	105,000
		TOTAL UNDERGROUND STORAGE TAX	0	314,654	314,654	0	209,654	209,654	0	105,000	105,000
		DISTRIBUTION									
99	408110	State Excise Tax	11,516,083	0	11,516,083	11,516,083	0	11,516,083	0	0	0
99	408120	Municipal Occupation & License Tax	10,978,567	0	10,978,567	9,390,635	0	9,390,635	1,587,932	0	1,587,932
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,295,477	0	3,295,477	2,958,753	0	2,958,753	336,724	0	336,724
99	409100	State Income Tax	62	196	258	26	136	162	36	60	96
99	411410	State Income Tax-ITC Deferred	9	0	9	0	0	0	9	0	9
99	411420	State Income Tax-ITC Amortization	(4,730)	0	(4,730)	0	0	0	(4,730)	0	(4,730)
		TOTAL DISTRIBUTION TAX	25,785,468	196	25,785,664	23,865,497	136	23,865,633	1,919,971	60	1,920,031
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	625,615	805,910	1,431,525	441,809	558,270	1,000,079	183,806	247,640	431,446
		TOTAL A&G TAX	625,615	805,910	1,431,525	441,809	558,270	1,000,079	183,806	247,640	431,446
		TOTAL TAXES OTHER THAN FIT	26,411,083	1,120,760	27,531,843	24,307,306	768,060	25,075,366	2,103,777	352,700	2,456,477

ALLOCATION RATIOS:

			SYSTEM	WASHINGTON	IDAHO
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%

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RESULTS OF OPERATIONS | Report ID:
GAS UTILITY PLANT | **G-PLT-12A**
For Twelve Months Ended April 30, 2025
Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis	Account	Description	************** SYSTEM ************** Direct	Allocated	Total	********** WASHINGTON ********** Direct	Allocated	Total	************* IDAHO ************* Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	302000	Franchise & Consents	601	82	683	601	57	658	0	25	25
4	303000	Misc Intangible Plant (303000)	2,119,463	1,262,758	3,382,221	1,022,594	874,738	1,897,332	1,096,869	388,020	1,484,889
4	3031XX	Misc Intangible IT Plant (3031XX)	374,112	60,518,114	60,892,226	374,112	41,922,108	42,296,220	0	18,596,006	18,596,006
		TOTAL INTANGIBLE PLANT	2,494,176	61,780,954	64,275,130	1,397,307	42,796,903	44,194,210	1,096,869	18,984,051	20,080,920
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,509,264	1,509,264	0	1,032,834	1,032,834	0	476,430	476,430
1	351XXX	Structures & Improvements	0	3,581,236	3,581,236	0	2,386,178	2,386,178	0	1,195,058	1,195,058
1	352XXX	Wells	0	24,202,398	24,202,398	0	16,126,058	16,126,058	0	8,076,340	8,076,340
1	353000	Lines	0	2,058,789	2,058,789	0	1,371,771	1,371,771	0	687,018	687,018
1	354000	Compressor Station Equipment	0	16,097,027	16,097,027	0	10,725,449	10,725,449	0	5,371,578	5,371,578
1	355000	Measuring & Regulating Equipment	0	2,705,628	2,705,628	0	1,802,760	1,802,760	0	902,868	902,868
1	356000	Purification Equipment	0	545,143	545,143	0	363,229	363,229	0	181,914	181,914
1	357000	Other Equipment	0	3,719,500	3,719,500	0	2,478,303	2,478,303	0	1,241,197	1,241,197
		TOTAL UNDERGROUND STORAGE PLAN	0	54,418,985	54,418,985	0	36,286,582	36,286,582	0	18,132,403	18,132,403
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	738,277	0	738,277	548,036	0	548,036	190,241	0	190,241
6	375000	Structures & Improvements	1,747,781	0	1,747,781	1,058,091	0	1,058,091	689,690	0	689,690
6	376000	Mains	527,325,321	2,518,937	529,844,258	364,993,519	1,669,577	366,663,096	162,331,802	849,360	163,181,162
6	378000	Measuring & Reg Station Equip-General	7,841,666	0	7,841,666	4,929,046	0	4,929,046	2,912,620	0	2,912,620
6	379000	Measuring & Reg Station Equip-City Gate	7,198,773	0	7,198,773	2,080,625	0	2,080,625	5,118,148	0	5,118,148
6	380000	Services	369,167,555	0	369,167,555	250,263,054	0	250,263,054	118,904,501	0	118,904,501
6	381XXX	Meters	136,637,945	0	136,637,945	99,959,351	0	99,959,351	36,678,594	0	36,678,594
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,483,374	0	4,483,374	3,375,558	0	3,375,558	1,107,816	0	1,107,816
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,055,229,287	2,518,937	1,057,748,224	727,271,205	1,669,577	728,940,782	327,958,082	849,360	328,807,442
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,354,553	2,680,909	6,035,462	3,260,419	1,857,119	5,117,538	94,134	823,790	917,924
4	390XXX	Structures & Improvements	29,511,715	28,755,467	58,267,182	27,711,630	19,919,487	47,631,117	1,800,085	8,835,980	10,636,065
4	391XXX	Office Furniture & Equipment	217,605	12,751,946	12,969,551	215,478	8,833,528	9,049,006	2,127	3,918,418	3,920,545
4	392XXX	Transportation Equipment	15,082,183	5,283,900	20,366,083	11,494,182	3,660,263	15,154,445	3,588,001	1,623,637	5,211,638
4	393000	Stores Equipment	456,320	1,105,349	1,561,669	403,744	765,697	1,169,441	52,576	339,652	392,228
4	394000	Tools, Shop & Garage Equipment	3,974,180	7,809,632	11,783,812	3,161,883	5,409,888	8,571,771	812,297	2,399,744	3,212,041
4	395XXX	Laboratory Equipment	110,331	487,670	598,001	110,331	337,819	448,150	0	149,851	149,851
4	396XXX	Power Operated Equipment	4,532,673	1,060,443	5,593,116	3,529,258	734,590	4,263,848	1,003,415	325,853	1,329,268
4	397XXX	Communications Equipment	4,074,603	27,026,663	31,101,266	3,768,032	18,721,910	22,489,942	306,571	8,304,753	8,611,324
4	398000	Miscellaneous Equipment	5,787	140,364	146,151	0	97,233	97,233	5,787	43,131	48,918

RESULTS OF OPERATIONS			Report ID:	AVISTA UTILITIES								
GAS UTILITY PLANT			**G-PLT-12A**									
For Twelve Months Ended April 30, 2025												
Average of Monthly Averages Basis				************** SYSTEM **************			********** WASHINGTON **********			************* IDAHO *************		
Ref/Basis	Account	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL GENERAL PLANT		61,319,950	87,102,343	148,422,293	53,654,957	60,337,534	113,992,491	7,664,993	26,764,809	34,429,802
		TOTAL PLANT IN SERVICE		1,119,043,413	205,821,219	1,324,864,632	782,323,469	141,090,596	923,414,065	336,719,944	64,730,623	401,450,567
		ACCUMULATED DEPRECIATION										
G-ADEP		Underground Storage		0	(20,639,952)	(20,639,952)	0	(13,752,400)	(13,752,400)	0	(6,887,552)	(6,887,552)
G-ADEP		Distribution Plant		(328,013,523)	(2,125,016)	(330,138,539)	(214,974,844)	(1,408,482)	(216,383,326)	(113,038,679)	(716,534)	(113,755,213)
G-ADEP		General Plant		(19,860,687)	(29,411,962)	(49,272,649)	(16,435,609)	(20,374,254)	(36,809,863)	(3,425,078)	(9,037,708)	(12,462,786)
		TOTAL ACCUMULATED DEPRECIATION		(347,874,210)	(52,176,930)	(400,051,140)	(231,410,453)	(35,535,136)	(266,945,589)	(116,463,757)	(16,641,794)	(133,105,551)
		ACCUMULATED AMORTIZATION										
G-AAMT		Franchises - 302000		0	(1)	(1)	0	(1)	(1)	0	0	0
G-AAMT		General Plant - 303000		(548,995)	(1,172,500)	(1,721,495)	(361,182)	(812,214)	(1,173,396)	(187,813)	(360,286)	(548,099)
G-AAMT		Misc IT Intangible Plant - 3031XX		(233,423)	(36,195,655)	(36,429,078)	(233,423)	(25,073,454)	(25,306,877)	0	(11,122,201)	(11,122,201)
G-AAMT		Underground Storage		0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200		0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION		(782,418)	(37,368,156)	(38,150,574)	(594,605)	(25,885,669)	(26,480,274)	(187,813)	(11,482,487)	(11,670,300)
		TOTAL ACCUMULATED DEPR/AMORT		(348,656,628)	(89,545,086)	(438,201,714)	(232,005,058)	(61,420,805)	(293,425,863)	(116,651,570)	(28,124,281)	(144,775,851)
		NET GAS UTILITY PLANT before DFIT		770,386,785	116,276,133	886,662,918	550,318,411	79,669,791	629,988,202	220,068,374	36,606,342	256,674,716
		ACCUMULATED DFIT										
12	282900	ADFIT - Gas Plant In Service		0	(101,649,806)	(101,649,806)	0	(72,224,220)	(72,224,220)	0	(29,425,586)	(29,425,586)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT		0	(11,894,598)	(11,894,598)	0	(8,242,804)	(8,242,804)	0	(3,651,794)	(3,651,794)
12	283850	ADFIT - Gas portion of Bond Redemptions		0	(253,782)	(253,782)	0	(180,317)	(180,317)	0	(73,465)	(73,465)
		TOTAL ACCUMULATED DFIT		0	(113,798,186)	(113,798,186)	0	(80,647,341)	(80,647,341)	0	(33,150,845)	(33,150,845)
		NET GAS UTILITY PLANT		770,386,785	2,477,947	772,864,732	550,318,411	(977,550)	549,340,861	220,068,374	3,455,497	223,523,871
ALLOCATION RATIOS:												
G-ALL	1	System Contract Demand			100.000%			66.630%			33.370%	
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			69.272%			30.728%	
G-ALL	6	Actual Therms Purchased			100.000%			66.281%			33.719%	
G-ALL	12	Net Gas Plant (before ADFIT) - AMA			100.000%			71.052%			28.948%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	**G-APL-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	************** SYSTEM ************** Direct	Allocated	Total	*********** WASHINGTON *********** Direct	Allocated	Total	************** IDAHO ************** Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	770,386,785	2,477,947	772,864,732	550,318,411	(977,550)	549,340,861	220,068,374	3,455,497	223,523,871
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,342,837	2,015,976	3,358,813	817,731	1,396,507	2,214,238	525,106	619,469	1,144,575
4	182318	Accumulated Amortization - AFUDC	(234,958)	(972,428)	(1,207,386)	(137,725)	(673,691)	(811,416)	(97,233)	(298,737)	(395,970)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,818,608	3,818,608	0	1,912,456	1,912,456
1	164100	Gas Inventory--Jackson Prairie	0	8,064,745	8,064,745	0	5,373,540	5,373,540	0	2,691,205	2,691,205
1	164115	Gas Inventory--Clay Basin	0	14,014	14,014	0	9,708	9,708	0	4,306	4,306
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,809,493	0	2,809,493	2,809,493	0	2,809,493	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,673,069	0	6,673,069	6,673,069	0	6,673,069	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,991,338)	0	(1,991,338)	(1,991,338)	0	(1,991,338)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(13,916,604)	0	(13,916,604)	(3,839,475)	0	(3,839,475)	(10,077,129)	0	(10,077,129)
99	190393	ADFIT-Customer Tax Credit	2,922,487	0	2,922,487	806,290	0	806,290	2,116,197	0	2,116,197
99	235199	Customer Deposits	(27,996)	0	(27,996)	(27,996)	0	(27,996)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	1,296,635	0	1,296,635	1,296,635	0	1,296,635	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(272,293)	0	(272,293)	(272,293)	0	(272,293)	0	0	0
C-WKC		Working Capital	24,817,738	0	24,817,738	16,575,617	0	16,575,617	8,242,121		8,242,121
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	23,419,070	14,853,371	38,272,441	22,710,008	9,924,672	32,634,680	709,062	4,928,699	5,637,761
		NET RATE BASE	793,805,855	17,331,318	811,137,173	573,028,419	8,947,122	581,975,541	220,777,436	8,384,196	229,161,632

ALLOCATION RATIOS:

			System	Washington	Idaho
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	**G-DEPX-12A**
For Twelve Months Ended April 30, 2025	
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	******** GAS-NORTH ******** Direct	Allocated	Total	******** WASHINGTON ******** Direct	Allocated	Total	******** IDAHO ******** Direct	Allocated	Total
Electric Production														
	Steam (ED-AN)	3,433,262	3,433,262											
	Steam (ED-ID)	4,728,300	4,728,300											
	Steam (ED-WA)	14,562,343	14,562,343											
	Hydro (ED-AN)	17,763,478	17,763,478											
	Other (ED-AN)	10,235,420	10,235,420											
Total Electric Production		**50,722,803**	**50,722,803**											
Electric Transmission														
	ED-AN	24,548,735	24,548,735											
	ED-ID	244,621	244,621											
	ED-WA	529,008	529,008											
Total Electric Transmission		**25,322,364**	**25,322,364**											
Electric Distribution														
	ED-AN	418,447	418,447											
	ED-ID	19,017,140	19,017,140											
	ED-WA	43,733,631	43,733,631											
Total Electric Distribution		**63,169,218**	**63,169,218**											
Gas Underground Storage														
1	GD-AN	801,532		801,532			801,532	801,532		534,061	534,061		267,471	267,471
	GD-OR	137,846			137,846									
Total Gas Underground Storag		**939,378**		**801,532**	**137,846**		**801,532**	**801,532**		**534,061**	**534,061**		**267,471**	**267,471**
Gas Distribution														
6	GD-AN	52,898		52,898			52,898	52,898		35,061	35,061		17,837	17,837
	GD-ID	6,951,125		6,951,125		6,951,125		6,951,125				6,951,125		6,951,125
	GD-WA	18,194,153		18,194,153		18,194,153		18,194,153	18,194,153		18,194,153			
	GD-OR	12,059,045			12,059,045									
Total Gas Distribution		**37,257,221**		**25,198,176**	**12,059,045**	**25,145,278**	**52,898**	**25,198,176**	**18,194,153**	**35,061**	**18,229,214**	**6,951,125**	**17,837**	**6,968,962**
General Plant														
	ED-AN	4,956,269	4,956,269											
	ED-ID	606,116	606,116											
	ED-WA	1,519,320	1,519,320											
7,4	CD-AA	22,417,534	16,095,565	4,398,769	1,923,200		4,398,769	4,398,769		3,047,115	3,047,115		1,351,654	1,351,654
9,4	CD-AN	983,063	771,409	211,654			211,654	211,654		146,617	146,617		65,037	65,037
9	CD-ID	419,972	329,552	90,420		90,420		90,420				90,420		90,420
9	CD-WA	1,457,586	1,143,768	313,818		313,818		313,818	313,818		313,818			
8,4	GD-AA	318,825		221,507	97,318		221,507	221,507		153,442	153,442		68,065	68,065
4	GD-AN	14,238		14,238			14,238	14,238		9,863	9,863		4,375	4,375
	GD-ID	57,507		57,507		57,507		57,507				57,507		57,507
	GD-WA	1,137,550		1,137,550		1,137,550		1,137,550	1,137,550		1,137,550			
	GD-OR	252,722			252,722									
Total General Plant		**34,140,702**	**25,421,999**	**6,445,463**	**2,273,240**	**1,599,295**	**4,846,168**	**6,445,463**	**1,451,368**	**3,357,037**	**4,808,405**	**147,927**	**1,489,131**	**1,637,058**
Total Depreciation Expense		**211,551,686**	**164,636,384**	**32,445,171**	**14,470,131**	**26,744,573**	**5,700,598**	**32,445,171**	**19,645,521**	**3,926,159**	**23,571,680**	**7,099,052**	**1,774,439**	**8,873,491**

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	**Jurisdiction -**		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.799%	19.622%	8.579%	1	System Contract Demand	66.630%	33.370%
8	Gas North/Oregon 4-Factor	0.000%	69.476%	30.524%	4	Jurisdictional 4-Factor Ratio	69.272%	30.728%
9	Elec/Gas North 4-Factor	78.471%	21.529%	0.000%	6	Actual Therms Purchased	66.281%	33.719%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	**G-AMTX-12A**
For Twelve Months Ended April 30, 2025	
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	******** GAS-NORTH ******** Direct	Allocated	Total	******** WASHINGTON ******** Direct	Allocated	Total	******** IDAHO ******** Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	918,444	918,444											
Misc Intangible Plt (303000)	ED-AN	263,177	263,177											
Total Production/Transmission		**1,181,621**	**1,181,621**											
Distribution														
Franchises (302000)	ED-WA	117,449	117,449											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		**123,315**	**123,315**											
General Plant - 303000														
7,4	CD-AA	414,833	297,846	81,398	35,589		81,398	81,398		56,386	56,386		25,012	25,012
9,4	CD-AN	9,730	7,635	2,095			2,095	2,095		1,451	1,451		644	644
	GD-ID	20,710		20,710		20,710		20,710				20,710		20,710
	GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
	GD-OR	6,665			6,665									
Total General Plant - 303000		**476,800**	**305,481**	**129,065**	**42,254**	**45,572**	**83,493**	**129,065**	**24,862**	**57,837**	**82,699**	**20,710**	**25,656**	**46,366**
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	51,956,409	37,304,182	10,194,887	4,457,340		10,194,887	10,194,887		7,062,202	7,062,202		3,132,685	3,132,685
9,4	CD-AN	52,258	41,007	11,251			11,251	11,251		7,794	7,794		3,457	3,457
9,4	CD-ID	0	0	0		0		0				0		0
9,4	CD-WA	271,626	213,145	58,481		58,481		58,481	58,481		58,481			0
	ED-AN	5,563,907	5,563,907											
	ED-ID	0	0											
	ED-WA	1,033,413	1,033,413											
8,4	GD-AA	342,156		237,716	104,440		237,716	237,716		164,671	164,671		73,045	73,045
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	71,074			71,074									
Total Miscellaneous IT Intangible Plant - 3031XX		**59,290,843**	**44,155,654**	**10,502,335**	**4,632,854**	**58,481**	**10,443,854**	**10,502,335**	**58,481**	**7,234,667**	**7,293,148**	**0**	**3,209,187**	**3,209,187**
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		**0**		**0**			**0**	**0**		**0**	**0**		**0**	**0**
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	422,432	422,432											
	GD-OR	0			0									
Total General Plant- 390200, 396200		**422,432**	**422,432**	**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**
Total Amortization Expense		**61,495,011**	**46,188,503**	**10,631,400**	**4,675,108**	**104,053**	**10,527,347**	**10,631,400**	**83,343**	**7,292,504**	**7,375,847**	**20,710**	**3,234,843**	**3,255,553**

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	**Jurisdiction -**		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.799%	19.622%	8.579%	1	System Contract Demand	66.630%	33.370%
8	Gas North/Oregon 4-Factor	0.000%	69.476%	30.524%	4	Jurisdictional 4-Factor Rati	69.272%	30.728%
9	Elec/Gas North 4-Factor	78.471%	21.529%	0.000%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	**G-ADEP-12A**
For Twelve Months Ended April 30, 2025	
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	******** GAS-NORTH ******** Direct	Allocated	Total	******** WASHINGTON ******** Direct	Allocated	Total	******** IDAHO ******** Direct	Allocated	Total
Electric Production														
	Steam (ED-AN)	(79,717,688)	(79,717,688)											
	Steam (ED-ID)	(103,628,555)	(103,628,555)											
	Steam (ED-WA)	(207,020,300)	(207,020,300)											
	Hydro (ED-AN)	(216,939,018)	(216,939,018)											
	Other (ED-AN)	(188,336,020)	(188,336,020)											
Total Electric Production		**(795,641,581)**	**(795,641,581)**											
Electric Transmission														
	ED-AN	(273,084,367)	(273,084,367)											
	ED-ID	(11,056,408)	(11,056,408)											
	ED-WA	(17,673,614)	(17,673,614)											
Total Electric Transmission		**(301,814,389)**	**(301,814,389)**											
Electric Distribution														
	ED-AN	(1,213,327)	(1,213,327)											
	ED-ID	(308,778,127)	(308,778,127)											
	ED-WA	(522,187,716)	(522,187,716)											
Total Electric Distribution		**(832,179,170)**	**(832,179,170)**											
Gas Underground Storage														
1	GD-AN	(20,639,952)		(20,639,952)			(20,639,952)	(20,639,952)		(13,752,400)	(13,752,400)		(6,887,552)	(6,887,552)
	GD-OR	(1,887,429)			(1,887,429)									
Total Gas Underground Storag		**(22,527,381)**		**(20,639,952)**	**(1,887,429)**		**(20,639,952)**	**(20,639,952)**		**(13,752,400)**	**(13,752,400)**		**(6,887,552)**	**(6,887,552)**
Gas Distribution														
6	GD-AN	(2,125,016)		(2,125,016)			(2,125,016)	(2,125,016)		(1,408,482)	(1,408,482)		(716,534)	(716,534)
	GD-ID	(113,038,679)		(113,038,679)		(113,038,679)		(113,038,679)				(113,038,679)		(113,038,679)
	GD-WA	(214,974,844)		(214,974,844)		(214,974,844)		(214,974,844)	(214,974,844)		(214,974,844)			
	GD-OR	(157,451,578)			(157,451,578)									
Total Gas Distribution		**(487,590,117)**		**(330,138,539)**	**(157,451,578)**	**(328,013,523)**	**(2,125,016)**	**(330,138,539)**	**(214,974,844)**	**(1,408,482)**	**(216,383,326)**	**(113,038,679)**	**(716,534)**	**(113,755,213)**
General Plant														
	ED-AN	(41,545,572)	(41,545,572)											
	ED-ID	(14,167,477)	(14,167,477)											
	ED-WA	(27,938,919)	(27,938,919)											
7,4	CD-AA	(108,291,518)	(77,752,227)	(21,248,962)	(9,290,329)		(21,248,962)	(21,248,962)		(14,719,581)	(14,719,581)		(6,529,381)	(6,529,381)
9,4	CD-AN	(9,256,799)	(7,263,810)	(1,992,989)			(1,992,989)	(1,992,989)		(1,380,583)	(1,380,583)		(612,406)	(612,406)
9	CD-ID	(4,204,040)	(3,298,910)	(905,130)		(905,130)		(905,130)				(905,130)		(905,130)
9	CD-WA	(9,440,055)	(7,407,611)	(2,032,444)		(2,032,444)		(2,032,444)	(2,032,444)		(2,032,444)			
8,4	GD-AA	(2,961,859)		(2,057,781)	(904,078)		(2,057,781)	(2,057,781)		(1,425,466)	(1,425,466)		(632,315)	(632,315)
4	GD-AN	(4,112,230)		(4,112,230)			(4,112,230)	(4,112,230)		(2,848,624)	(2,848,624)		(1,263,606)	(1,263,606)
	GD-ID	(2,519,948)		(2,519,948)		(2,519,948)		(2,519,948)				(2,519,948)		(2,519,948)
	GD-WA	(14,403,165)		(14,403,165)		(14,403,165)		(14,403,165)	(14,403,165)		(14,403,165)			
	GD-OR	(6,177,499)			(6,177,499)									
Total General Plant		**(245,019,081)**	**(179,374,526)**	**(49,272,649)**	**(16,371,906)**	**(19,860,687)**	**(29,411,962)**	**(49,272,649)**	**(16,435,609)**	**(20,374,254)**	**(36,809,863)**	**(3,425,078)**	**(9,037,708)**	**(12,462,786)**
Total Accumulated Depreciati		**(2,684,771,719)**	**(2,109,009,666)**	**(400,051,140)**	**(175,710,913)**	**(347,874,210)**	**(52,176,930)**	**(400,051,140)**	**(231,410,453)**	**(35,535,136)**	**(266,945,589)**	**(116,463,757)**	**(16,641,794)**	**(133,105,551)**

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	**Jurisdiction -**		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.799%	19.622%	8.579%	1	System Contract Demand	66.630%	33.370%
8	Gas North/Oregon 4-Factor	0.000%	69.476%	30.524%	4	Jurisdictional 4-Factor Ratio	69.272%	30.728%
9	Elec/Gas North 4-Factor	78.471%	21.529%	0.000%	6	Actual Therms Purchased	66.281%	33.719%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	**G-AAMT-12A**
For Twelve Months Ended April 30, 2025	
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	******** GAS-NORTH ******** Direct	Allocated	Total	******** WASHINGTON ******** Direct	Allocated	Total	******** IDAHO ******** Direct	Allocated	Total
Production/Transmission															
1, 7	Franchises (302000)	ED-AN/CD-AA	(17,335,491)	(17,335,491)				(1)	(1)		(1)	(1)		0	0
	Misc Intangible Plt (303000	ED-AN	(3,302,635)	(3,302,635)											
Total Production/Transmission			**(20,638,126)**	**(20,638,126)**			**0**	**(1)**	**(1)**	**0**	**(1)**	**(1)**	**0**	**0**	**0**
Distribution															
	Franchises (302000)	ED-WA	(599,522)	(599,522)											
	Misc Intangible Plt (303000	ED-WA	(76,892)	(76,892)											
Total Distribution			**(676,414)**	**(676,414)**											
General Plant - 303000															
7,4		CD-AA	(5,796,316)	(4,161,697)	(1,137,353)	(497,266)		(1,137,353)	(1,137,353)		(787,867)	(787,867)		(349,486)	(349,486)
9,4		CD-AN	(163,249)	(128,102)	(35,147)			(35,147)	(35,147)		(24,347)	(24,347)		(10,800)	(10,800)
		GD-ID	(187,813)		(187,813)		(187,813)		(187,813)				(187,813)		**(187,813)**
		GD-WA	(361,182)		(361,182)		(361,182)		(361,182)	(361,182)		(361,182)			
		GD-OR	(141,145)			(141,145)									
Total General Plant - 303000			**(6,649,705)**	**(4,289,799)**	**(1,721,495)**	**(638,411)**	**(548,995)**	**(1,172,500)**	**(1,721,495)**	**(361,182)**	**(812,214)**	**(1,173,396)**	**(187,813)**	**(360,286)**	**(548,099)**
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(182,015,262)	(130,685,138)	(35,715,035)	(15,615,089)		(35,715,035)	(35,715,035)		(24,740,519)	(24,740,519)		(10,974,516)	(10,974,516)
9,4		CD-AN	(215,517)	(169,116)	(46,401)			(46,401)	(46,401)		(32,143)	(32,143)		(14,258)	(14,258)
9		CD-ID	0	0	0		0		0			0	0		0
9		CD-WA	(1,084,176)	(850,753)	(233,423)		(233,423)		(233,423)	(233,423)		(233,423)	0		0
		ED-AN	(13,834,629)	(13,834,629)											
		ED-ID	0	0											
		ED-WA	(2,910,734)	(2,910,734)											
8,4		GD-AA	(324,905)		(225,731)	(99,174)		(434,219)	(434,219)		(300,792)	(300,792)		(133,427)	(133,427)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	(142,536)			(142,536)									
Total Miscellaneous IT Intangible Plant - 3031XX			**(200,527,759)**	**(148,450,370)**	**(36,220,590)**	**(15,856,799)**	**(233,423)**	**(36,195,655)**	**(36,429,078)**	**(233,423)**	**(25,073,454)**	**(25,306,877)**	**0**	**(11,122,201)**	**(11,122,201)**
Gas Underground Storage															
1		GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage			**0**		**0**			**0**	**0**		**0**	**0**		**0**	**0**
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0
9		CD-ID	0	0	0		0		0				0		0
9		CD-WA	0	0	0		0		0	0		0			
4		ED-AN	(1,931,591)	(1,931,591)											
		ED-WA	0	0											
		GD-WA	0		0		0		0	0		0			
		GD-OR	0			0									
Total General Plant - 390200, 396200			**(1,931,591)**	**(1,931,591)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Accumulated Amortization			**(230,423,595)**	**(175,986,300)**	**(37,942,085)**	**(16,495,210)**	**(782,418)**	**(37,368,156)**	**(38,150,574)**	**(594,605)**	**(25,885,669)**	**(26,480,274)**	**(187,813)**	**(11,482,487)**	**(11,670,300)**

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South
7	Elec/Gas North/Oregon 4-Factor	71.799%	19.622%	8.579%
8	Gas North/Oregon 4-Factor	0.000%	69.476%	30.524%
9	Elec/Gas North 4-Factor	78.471%	21.529%	0.000%

Jurisdiction -		Washington	Idaho
1	System Contract Demand	66.630%	33.370%
4	Jurisdictional 4-Factor Ratio	69.272%	30.728%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,554,178	0	0	9,013,774	9,013,774	0	0	2,463,381	2,463,381	0	1,077,023	1,077,023
9		CD-WA / ID / AN	2,327,289	690,312	343,090	792,822	1,826,224	189,403	94,134	217,528	501,065	0	0	0
		TOTAL ACCOUNT	19,881,007	812,532	705,369	10,405,103	11,923,004	3,260,420	94,134	2,680,909	6,035,463	845,517	1,077,023	1,922,540
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	21,419,003	8,518,411	3,401,974	9,498,618	21,419,003	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,050,600	0	0	0	0	25,050,600	0	0	25,050,600	0	0	0
99		GD-OR / AS	5,673,711	0	0	0	0	0	0	0	0	5,673,711	0	5,673,711
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	133,280,479	0	0	95,694,051	95,694,051	0	0	26,152,296	26,152,296	0	11,434,132	11,434,132
9		CD-WA / ID / AN	32,811,357	9,698,607	6,560,735	9,487,729	25,747,071	2,661,030	1,800,085	2,603,171	7,064,286	0	0	0
		TOTAL ACCOUNT	218,235,150	18,217,018	9,962,709	114,680,398	142,860,125	27,711,630	1,800,085	28,755,467	58,267,182	5,673,711	11,434,132	17,107,843
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,004,099	1,240,338	7,798	1,755,963	3,004,099	0	0	0	0	0	0	0
99		GD-WA / ID / AN	133,144	0	0	0	0	133,144	0	0	133,144	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	65,064	0	0	0	0	0	0	45,204	45,204	0	19,860	19,860
7		CD-AA	64,711,648	0	0	46,462,316	46,462,316	0	0	12,697,720	12,697,720	0	5,551,612	5,551,612
9		CD-WA / ID / AN	434,206	300,084	7,753	32,884	340,721	82,335	2,127	9,023	93,485	0	0	0
		TOTAL ACCOUNT	68,348,161	1,540,422	15,551	48,251,163	49,807,136	215,479	2,127	12,751,947	12,969,553	0	5,571,472	5,571,472
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	64,345,133	25,702,076	13,387,403	25,255,654	64,345,133	0	0	0	0	0	0	0
99		GD-WA / ID / AN	17,325,734	0	0	0	0	11,104,258	3,389,269	2,832,207	17,325,734	0	0	0
99		GD-OR / AS	5,079,976	0	0	0	0	0	0	0	0	5,079,976	0	5,079,976
8		GD-AA	97,188	0	0	0	0	0	0	67,522	67,522	0	29,666	29,666
7		CD-AA	7,664,712	0	0	5,503,186	5,503,186	0	0	1,503,970	1,503,970	0	657,556	657,556
9		CD-WA / ID / AN	6,822,378	1,421,148	724,318	3,208,054	5,353,520	389,924	198,733	880,201	1,468,858	0	0	0
		TOTAL ACCOUNT	101,335,121	27,123,224	14,111,721	33,966,894	75,201,839	11,494,182	3,588,002	5,283,900	20,366,084	5,079,976	687,222	5,767,198

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99		GD-OR / AS	37,950	0	0	0	0	0	0	0	0	37,950	0	37,950
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,522	0	0	8,991	8,991	0	0	2,457	2,457	0	1,074	1,074
9		CD-WA / ID / AN	6,209,283	661,114	191,623	4,019,688	4,872,425	181,391	52,576	1,102,891	1,336,858	0	0	0
		TOTAL ACCOUNT	6,954,891	719,980	191,623	4,442,596	5,354,199	403,744	52,576	1,105,348	1,561,668	37,950	1,074	39,024
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	10,198,408	2,264,185	718,530	7,215,693	10,198,408	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,094,583	0	0	0	0	3,154,004	605,136	335,443	4,094,583	0	0	0
99		GD-OR / AS	1,595,759	0	0	0	0	0	0	0	0	1,595,759	0	1,595,759
8		GD-AA	5,911,856	0	0	0	0	0	0	4,107,321	4,107,321	0	1,804,535	1,804,535
7		CD-AA	16,038,901	0	0	11,515,771	11,515,771	0	0	3,147,153	3,147,153	0	1,375,977	1,375,977
9		CD-WA / ID / AN	2,019,292	28,716	755,035	800,787	1,584,538	7,879	207,161	219,714	434,754	0	0	0
		TOTAL ACCOUNT	39,858,799	2,292,901	1,473,565	19,532,251	23,298,717	3,161,883	812,297	7,809,631	11,783,811	1,595,759	3,180,512	4,776,271
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	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	0
		TOTAL ACCOUNT	116,787	0	0	116,787	116,787	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	3,410,549	385,144	2,211	3,023,194	3,410,549	0	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	0
99		GD-OR / AS	18,586	0	0	0	0	0	0	0	0	18,586	0	18,586
8		GD-AA	210,929	0	0	0	0	0	0	146,545	146,545	0	64,384	64,384
7		CD-AA	1,254,754	0	0	900,901	900,901	0	0	246,208	246,208	0	107,645	107,645
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,100,066	385,144	2,211	3,924,095	4,311,450	110,331	0	487,670	598,001	18,586	172,029	190,615

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	23,929,848	12,012,973	7,433,590	4,483,285	23,929,848	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,195,138	0	0	0	0	3,459,483	915,066	820,589	5,195,138	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,478	0	0	379,442	379,442	0	0	103,698	103,698	0	45,338	45,338
9		CD-WA / ID / AN	1,366,841	254,308	322,006	496,246	1,072,560	69,775	88,350	136,156	294,281	0	0	0
		TOTAL ACCOUNT	31,064,139	12,267,281	7,755,596	5,358,973	25,381,850	3,529,258	1,003,416	1,060,443	5,593,117	43,834	45,338	89,172
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	42,872,705	11,644,500	6,221,911	25,006,294	42,872,705	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,056,963	0	0	0	0	763,445	287,396	6,122	1,056,963	0	0	0
99		GD-OR / AS	715,504	0	0	0	0	0	0	0	0	715,504	0	715,504
8		GD-AA	243,298	0	0	0	0	0	0	169,034	169,034	0	74,264	74,264
7		CD-AA	133,309,636	0	0	95,714,985	95,714,985	0	0	26,158,017	26,158,017	0	11,436,634	11,436,634
9		CD-WA/ ID / AN	17,265,459	10,950,765	69,888	2,527,553	13,548,206	3,004,587	19,175	693,491	3,717,253	0	0	0
		TOTAL ACCOUNT	195,463,565	22,595,265	6,291,799	123,248,832	152,135,896	3,768,032	306,571	27,026,664	31,101,267	715,504	11,510,898	12,226,402
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	239,393	0	6,846	232,547	239,393	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	618	618	0	271	271
7		CD-AA	691,976	0	0	496,832	496,832	0	0	135,779	135,779	0	59,365	59,365
9		CD-WA/ ID / AN	45,305	0	21,093	14,458	35,551	0	5,787	3,967	9,754	0	0	0
		TOTAL ACCOUNT	986,655	0	27,939	743,837	771,776	0	5,787	140,364	146,151	9,092	59,636	68,728
		TOTAL GENERAL PLANT	687,344,341	85,953,767	40,538,083	364,670,929	491,162,779	53,654,959	7,664,995	87,102,343	148,422,297	14,019,929	33,739,336	47,759,265

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.799%	19.622%	8.579%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.476%	30.524%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.471%	21.529%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	**C-IPL-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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
	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	0
99		GD-WA / ID / AN	2,119,463	0	0	0	0	1,022,594	1,096,869	0	2,119,463	0	0	0
99		GD-OR / AS	427,576	0	0	0	0	0	0	0	0	427,576	0	427,576
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,494	0	0	4,467,688	4,467,688	0	0	1,220,978	1,220,978	0	533,828	533,828
9		CD-WA / ID / AN	194,058	0	0	152,277	152,277	0	0	41,781	41,781	0	0	0
		TOTAL ACCOUNT	21,114,418	319,716	0	16,451,076	16,770,792	1,022,594	1,096,869	1,262,759	3,382,222	427,576	533,828	961,404
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	20,217,121	3,907,729	0	16,309,392	20,217,121	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	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	362,446	0	0	0	0	0	0	251,813	251,813	0	110,633	110,633
7		CD-AA	99,969,167	0	0	71,776,862	71,776,862	0	0	19,615,950	19,615,950	0	8,576,355	8,576,355
9		CD-WA / ID / AN	1,151,829	698,837	0	205,004	903,841	191,741	0	56,247	247,988	0	0	0
		TOTAL ACCOUNT	122,055,174	4,606,566	0	88,291,258	92,897,824	191,741	0	19,924,010	20,115,751	354,611	8,686,988	9,041,599
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,768,153	30,832	0	5,737,321	5,768,153	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,139,992	0	0	0	0	0	0	792,021	792,021	0	347,971	347,971
7		CD-AA	43,725,471	0	0	31,394,451	31,394,451	0	0	8,579,812	8,579,812	0	3,751,208	3,751,208
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	50,633,616	30,832	0	37,131,772	37,162,604	0	0	9,371,833	9,371,833	0	4,099,179	4,099,179
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	5,249,062	0	0	5,249,062	5,249,062	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,249,062	0	0	5,249,062	5,249,062	0	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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	98,160,457	0	0	70,478,226	70,478,226	0	0	19,261,045	19,261,045	0	8,421,186	8,421,186
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	98,160,457	0	0	70,478,226	70,478,226	0	0	19,261,045	19,261,045	0	8,421,186	8,421,186

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	**C-IPL-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,960,204	20,960,204	0	0	5,728,229	5,728,229	0	2,504,458	2,504,458
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,960,204	20,960,204	0	0	5,728,229	5,728,229	0	2,504,458	2,504,458
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,254,430	1,254,430	0	0	1,254,430	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	17,343	0	0	12,452	12,452	0	0	3,403	3,403	0	1,488	1,488
9		CD-WA / ID / AN	847,056	664,685	0	0	664,685	182,371	0	0	182,371	0	0	0
		TOTAL ACCOUNT	2,118,829	1,919,115	0	12,452	1,931,567	182,371	0	3,403	185,774	0	1,488	1,488
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	936,735	424,465	0	512,270	936,735	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	31,748,003	0	0	22,794,749	22,794,749	0	0	6,229,593	6,229,593	0	2,723,661	2,723,661
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	32,684,738	424,465	0	23,307,019	23,731,484	0	0	6,229,593	6,229,593	0	2,723,661	2,723,661
		TOTAL	361,209,185	7,300,694	0	261,881,069	269,181,763	1,396,706	1,096,869	61,780,872	64,274,447	782,187	26,970,788	27,752,975

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.799%	19.622%	8.579%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.476%	30.524%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.471%	21.529%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	**C-DTX-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(59,708,715)	(42,870,260)	(11,716,044)	(5,122,411)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(650,774)	(178,555)	0
		Total	(60,538,044)	(43,521,034)	(11,894,599)	(5,122,411)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.799%	19.622%	8.579%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.476%	30.524%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.471%	21.529%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	**C-WKC-12A**
For Twelve Months Ended April 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

			***************** SYSTEM	*******************			***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
Ref/Basis	Account	Description	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120	Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210	Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100	Plant Materials & Oper Supplies	0	0	7,807,658	7,807,658	0	0	0	0	7,807,658
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	244	244	0	0	0	0	244
7/4	154550	Supply Chain Average Cost Variance	0	0	(166)	(166)	0	0	0	0	(166)
7/4	154560	Supply Chain Invoice Price Variance	0	0	(825)	(825)	0	0	0	0	(825)
99	163998	Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999	Investor-Supplied Working Capital	114,749,787	47,507,805	0	162,257,592	98,174,170	39,265,684	16,575,617	8,242,121	0
		TOTAL	114,749,787	47,507,805	7,806,911	170,064,503	98,174,170	39,265,684	16,575,617	8,242,121	7,806,911

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.799%	19.622%	8.579%	31.945%	30.728%	100.000%
99	Not Allocated						