

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended April 30, 2025 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	59,648,604	46,491,471	13,157,133
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	59,648,604	46,491,471	13,157,133
G-APL	Gas Net Adjusted Rate Base	823,770,548	590,058,392	233,712,156
	RATE OF RETURN	7.241%	7.879%	5.630%

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: G-ALL-12E	AVISTA UTILITIES
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended April 30, 2025 Ending Balance 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%
2	Input	Number of Customers Percent	4-01-2025 thru 04-30-2025	276,448 100.000%	179,206 64.824%	97,242 35.176%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2024 thru 04-30-2025	14,674,565 100.000%	9,942,613 67.754%	4,731,952 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				

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2025 Ending Balance Basis	

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2024 thru 12-31-2024	Total	Electric	Gas North	Oregon Gas
	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		2			

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2025 Ending Balance Basis	

AVISTA UTILITIES

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</

RESULTS OF OPERATIONS			Report ID: G-ALL-12E	AVISTA UTILITIES				
GAS ALLOCATION PERCENTAGES								
For Twelve Months Ended April 30, 2025								
Ending Balance Basis								
9	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		64,445,40				

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2025	
Ending Balance Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	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		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM *****		***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:						
2	901000	Supervision	0	103,715	103,715	0	36,483	36,483
2	902000	Meter Reading Expenses	304,411	131,100	435,511	212,711	84,984	297,695
2	903XXX	Customer Records & Collection Expenses	716,620	5,038,870	5,755,490	390,623	3,266,397	3,657,020
2	904000	Uncollectible Accounts	1,133,938	69,780	1,203,718	576,102	45,234	621,336
2	905000	Misc Customer Accounts	0	101,423	101,423	0	65,746	65,74

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended April 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	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					

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended April 30, 2025	
Ending Balance 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	36,431	188,005	95,250	23,616	118,866	56,324	12,815	69,139
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								

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2025 Ending Balance 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	823,770,548	590,058,392	233,712,156
	Interest Deduction for FIT Calculation	23,305,579	16,686,851	6,618,728
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
-------	----	---------------	--------	--------	--------

RESULTS OF OPERATIONS			Report ID: G-DTE-12E			AVISTA UTILITIES		
DEFERRED INCOME TAX EXPENSE--GAS								
For Twelve Months Ended April 30, 2025								
Ending Balance Basis								
Ref/Basis	Account	Description	System	Washington	Idaho			
12	410100	Deferred Federal Income Tax Expense - Allocated	5,044,101	3,584,893	1,459,208			
99	410100	Deferred Federal Income Tax Exp	(353,193)	(803,806)	450,613			
		SUBTOTAL	4,690,908	2,781,087	1,909,821			
12	411100	Deferred Federal Income Tax Expense - Allocated	(6,292,607)	(4,472,219)	(1,820,388)			

