RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	**G-ROR-1A**
For Month Ended June 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	(755,939)	(970,610)	214,671
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	(755,939)	(970,610)	214,671
G-APL		Gas Net Adjusted Rate Base	828,237,613	593,344,320	234,893,293
		RATE OF RETURN	-0.091%	-0.164%	0.091%

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-1A**	
For Month Ended June 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	6-01-2025 thru 06-30-2025	276,995	179,725	97,270
2		Percent		**100.000%**	**64.884%**	**35.116%**
	G-OPS	Direct Distribution Operating Expense	6-01-2025 thru 06-30-2025	1,276,771	925,587	351,184
3		Percent		**100.000%**	**72.494%**	**27.506%**
	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	6-01-2025 thru 06-30-2025	7,687,881	4,921,781	2,766,100
6		Percent		**100.000%**	**64.020%**	**35.980%**

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	**G-ALL-1A**
For Month Ended June 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
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		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:
GAS ALLOCATION PERCENTAGES	**G-ALL-1A**
For Month Ended June 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			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-1A**	
For Month Ended June 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	6-01-2025 thru 06-30-2025	2,790,755	2,030,383	760,372	
11		Percent		**100.000%**	**72.754%**	**27.246%**	
		Net Gas Plant (before ADFIT) - AMA	05-01-2025 thru 06-30-2025	902,359,639	641,126,057	261,233,582	
12		Percent		**100.000%**	**71.050%**	**28.950%**	
	G-PLT	Net Gas General Plant - AMA	05-01-2025 thru 06-30-2025	101,469,937	78,940,659	22,529,278	
13		Percent		**100.000%**	**77.797%**	**22.203%**	
		Net Allocated Schedule M's - AMA	6-01-2025 thru 06-30-2025	-2,282,104	-1,648,289	-633,815	
14		Percent		**100.000%**	**72.227%**	**27.773%**	
99	Input	Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-1A**
For Month Ended June 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	8,855,298	0	8,855,298	5,959,060	0	5,959,060	2,896,238	0	2,896,238
99	4812XX	Commercial - Firm & Interruptible	4,367,090	0	4,367,090	3,205,410	0	3,205,410	1,161,680	0	1,161,680
99	4813XX	Industrial-Firm	157,766	0	157,766	108,844	0	108,844	48,922	0	48,922
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	17,828	0	17,828	16,780	0	16,780	1,048	0	1,048
99	499XXX	Unbilled Revenue	(2,424,527)	0	(2,424,527)	(1,844,259)	0	(1,844,259)	(580,268)	0	(580,268)
		TOTAL SALES TO ULTIMATE CUSTOMERS	10,973,455	0	10,973,455	7,445,835	0	7,445,835	3,527,620	0	3,527,620
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	963,660	0	963,660	616,935	0	616,935	346,725	0	346,725
4	488000	Miscellaneous Service Revenues	955	0	955	375	0	375	580	0	580
99	488048	COVID-19 Reconnect Fee Contra	0	0	0	0	0	0	0	0	0
99	4893XX	Transportation Revenues	(946,837)	0	(946,837)	(998,304)	0	(998,304)	51,467	0	51,467
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	9,137,975	0	9,137,975	9,137,975	0	9,137,975	0	0	0
99	407310	CCA Allowance Revenue Deferral	(9,137,975)	0	(9,137,975)	(9,137,975)	0	(9,137,975)	0	0	0
4	495XXX	Other Gas Revenues	2,191,104	28,644	2,219,748	1,623,990	19,842	1,643,832	567,114	8,802	575,916
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	(13,083)	0	(13,083)	(13,083)	0	(13,083)	0	0	0
		TOTAL OTHER OPERATING REVENUES	2,195,799	28,644	2,224,443	1,229,913	19,842	1,249,755	965,886	8,802	974,688
		TOTAL GAS REVENUES	13,169,254	28,644	13,197,898	8,675,748	19,842	8,695,590	4,493,506	8,802	4,502,308
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	4,774,122	0	4,774,122	3,061,901	0	3,061,901	1,712,221	0	1,712,221
99	808XXX	Net Natural Gas Storage Transactions	(574,530)	0	(574,530)	(367,814)	0	(367,814)	(206,716)	0	(206,716)
99	811000	Gas Used for Products Extraction	(35,522)	0	(35,522)	(22,741)	0	(22,741)	(12,781)	0	(12,781)
10	813000	Other Gas Expenses	0	98,866	98,866	0	65,654	65,654	0	33,212	33,212
99	813010	Gas Technology Institute (GTI) Expenses	3,043	0	3,043	1,982	0	1,982	1,061	0	1,061
99	813100	CCA Emission Expense	1,458,658	0	1,458,658	1,458,658	0	1,458,658	0	0	0
99	407417	Regulatory Credits-CCA	(1,458,658)	0	(1,458,658)	(1,458,658)	0	(1,458,658)	0	0	0
		TOTAL PRODUCTION EXPENSES	4,167,113	98,866	4,265,979	2,673,328	65,654	2,738,982	1,493,785	33,212	1,526,997
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	84,129	84,129	0	56,055	56,055	0	28,074	28,074
1	837000	Other Equipment	0	85,148	85,148	0	56,734	56,734	0	28,414	28,414
		TOTAL UNDERGROUND STORAGE OPER EXF	0	169,277	169,277	0	112,789	112,789	0	56,488	56,488
G-DEPX		Depreciation Expense-Underground Storage	0	68,985	68,985	0	45,965	45,965	0	23,020	23,020
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	38,875	38,875	0	25,902	25,902	0	12,973	12,973
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/	0	107,860	107,860	0	71,867	71,867	0	35,993	35,993
		TOTAL UNDERGROUND STORAGE EXPENSE!	0	277,137	277,137	0	184,656	184,656	0	92,481	92,481

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS OPERATING STATEMENT	**G-OPS-1A**	
For Month Ended June 30, 2025		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	46,528	175,243	221,771	37,268	127,041	164,309	9,260	48,202	57,462
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	614,278	71,960	686,238	495,492	52,167	547,659	118,786	19,793	138,579
3	875000	Measuring & Reg Sta Exp-General	4,381	0	4,381	1,793	0	1,793	2,588	0	2,588
3	876000	Measuring & Reg Sta Exp-Industrial	6,388	0	6,388	6,388	0	6,388	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	8,847	0	8,847	7,856	0	7,856	991	0	991
3	878000	Meter & House Regulator Expenses	50,225	0	50,225	42,329	0	42,329	7,896	0	7,896
3	879000	Customer Installation Expenses	128,350	4,616	132,966	77,862	3,346	81,208	50,488	1,270	51,758
3	880000	Other Expenses	99,785	69,281	169,066	53,748	50,225	103,973	46,037	19,056	65,093
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	35,841	0	35,841	18,001	0	18,001	17,840	0	17,840
3	887000	Mains	108,329	0	108,329	50,846	0	50,846	57,483	0	57,483
3	889000	Measuring & Reg Sta Exp-General	54,305	462	54,767	36,112	335	36,447	18,193	127	18,320
3	890000	Measuring & Reg Sta Exp-Industrial	1,985	0	1,985	760	0	760	1,225	0	1,225
3	891000	Measuring & Reg Sta Exp-City Gate	8,767	0	8,767	7,413	0	7,413	1,354	0	1,354
3	892000	Services	64,174	0	64,174	54,067	0	54,067	10,107	0	10,107
3	893000	Meters & House Regulators	44,587	42,184	86,771	35,651	30,581	66,232	8,936	11,603	20,539
3	894000	Other Equipment	0	21,624	21,624	0	15,676	15,676	0	5,948	5,948
		TOTAL DISTRIBUTION OPERATING EXP	1,276,770	385,370	1,662,140	925,586	279,371	1,204,957	351,184	105,999	457,183
G-DEPX		Depreciation Expense-Distribution	2,152,438	4,408	2,156,846	1,561,501	2,822	1,564,323	590,937	1,586	592,523
G-OTX		Taxes Other Than FIT	1,143,675	0	1,143,675	975,140	0	975,140	168,535	0	168,535
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,296,113	4,408	3,300,521	2,536,641	2,822	2,539,463	759,472	1,586	761,058
		TOTAL DISTRIBUTION EXPENSES	4,572,883	389,778	4,962,661	3,462,227	282,193	3,744,420	1,110,656	107,585	1,218,241

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		**G-OPS-1A**
For Month Ended June 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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	11,351	11,351	0	7,365	7,365	0	3,986	3,986
2	902000	Meter Reading Expenses	15,478	14,930	30,408	12,473	9,687	22,160	3,005	5,243	8,248
2	903XXX	Customer Records & Collection Expenses	60,940	335,813	396,753	31,355	217,889	249,244	29,585	117,924	147,509
2	904000	Uncollectible Accounts	264,642	0	264,642	287,352	0	287,352	(22,710)	0	(22,710)
2	905000	Misc Customer Accounts	0	11,536	11,536	0	7,485	7,485	0	4,051	4,051
		TOTAL CUSTOMER ACCOUNTS EXPENSES	341,060	373,630	714,690	331,180	242,426	573,606	9,880	131,204	141,084
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	614,153	7,153	621,306	508,902	4,641	513,543	105,251	2,512	107,763
2	909000	Advertising	18,633	34,717	53,350	14,024	22,526	36,550	4,609	12,191	16,800
2	910000	Misc Customer Service & Info Exp	0	1,439	1,439	0	934	934	0	505	505
		TOTAL CUSTOMER SERVICE & INFO EXP	632,786	43,309	676,095	522,926	28,101	551,027	109,860	15,208	125,068
		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	50,396	746,970	797,366	30,623	517,441	548,064	19,773	229,529	249,302
4	921000	Office Supplies & Expenses	0	120,259	120,259	0	83,306	83,306	0	36,953	36,953
4	922000	Admin. Expenses Transferred - Credit	0	(2,822)	(2,822)	0	(1,955)	(1,955)	0	(867)	(867)
4	923000	Outside Services Employed	188,721	302,044	490,765	181,670	209,232	390,902	7,051	92,812	99,863
4	924000	Property Insurance Premium	0	79,439	79,439	0	55,029	55,029	0	24,410	24,410
4	925XXX	Injuries and Damages	2,035	210,864	212,899	1,567	146,070	147,637	468	64,794	65,262
4	926XXX	Employee Pensions and Benefits	185,132	542,692	727,824	122,582	375,934	498,516	62,550	166,758	229,308
4	928000	Regulatory Commission Expenses	119,718	29,826	149,544	95,638	20,661	116,299	24,080	9,165	33,245
4	930000	Miscellaneous General Expenses	5,132	48,826	53,958	4,905	33,823	38,728	227	15,003	15,230
4	931000	Rents	116	12,956	13,072	116	8,975	9,091	0	3,981	3,981
4	935000	Maintenance of General Plant	51,083	371,596	422,679	45,422	257,412	302,834	5,661	114,184	119,845
		TOTAL ADMIN & GEN OPERATING EXP	602,333	2,462,650	3,064,983	482,523	1,705,928	2,188,451	119,810	756,722	876,532

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-1A**
For Month Ended June 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-DEPX		Depreciation Expense-General Plant	132,460	432,464	564,924	120,519	299,576	420,095	11,941	132,888	144,829
G-AMTX		Amortization Expense - General Plant - 303000	5,671	6,958	12,629	2,072	4,820	6,892	3,599	2,138	5,737
G-AMTX		Amortization Expense - Misc IT Intangible Plant -	3,671	859,542	863,213	3,671	595,422	599,093	0	264,120	264,120
G-AMTX		Amortization Expense-General Plant - 390200, 39	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extens	0	0	0	0	0	0	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	62,904	0	62,904	62,904	0	62,904	0	0	0
99	407307	Regulatory Debit - Existing Meters Deferral Amort	26,505	0	26,505	26,505	0	26,505	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	2,807	15,617	18,424	1,842	11,096	12,938	965	4,521	5,486
99	407314	Regulatory Debit - FISERVE Amortization	0	0	0	0	0	0	0	0	0
99	407317	Regulatory Debit - CCA WA Gas Amortization	1,640,854	0	1,640,854	1,640,854	0	1,640,854	0	0	0
99	407319	AFUDC Equity DFIT Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
99	407332	Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral	31,949	0	31,949	0	0	0	31,949	0	31,949
99	407343	Amortization of Deferred Reg Fees	60,412	0	60,412	60,412	0	60,412	0	0	0
99	407347	COVID-19 Deferred Costs	(4,916)	0	(4,916)	(3,744)	0	(3,744)	(1,172)	0	(1,172)
99	407357	AMORT OF INTERVENOR FUND DEFER	0	0	0	0	0	0	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	5,428	0	5,428	5,428	0	5,428	0	0	0
99	407381	Voluntary RNG Revenue Offset	3,737	0	3,737	3,144	0	3,144	593	0	593
99	407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413	Reg Credits - Williams Outage	0	0	0	0	0	0	0	0	0
99	407416	Reg. Credits-CCA B&O Tax	0	0	0	0	0	0	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	(2,442,383)	0	(2,442,383)	(2,442,383)	0	(2,442,383)	0	0	0
99	407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(31,693)	0	(31,693)	(31,693)	0	(31,693)	0	0	0
99	407443	Regulatory Deferral - Reg. Fees	0	0	0	0	0	0	0	0	0
99	407447	Regulatory Deferral - COVID-19	0	0	0	0	0	0	0	0	0
99	407452	Regulatory Deferral - Intervenor Funding	0	0	0	0	0	0	0	0	0
99	407454	Regulatory Deferral - Pension Settlement Deferral	0	0	0	0	0	0	0	0	0
99	407459	Insurance Balancing	(16,332)	0	(16,332)	4,602	0	4,602	(20,934)	0	(20,934)
99	407493	Amortization Remand Residual	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT--A&G	53,995	127,994	181,989	36,231	88,664	124,895	17,764	39,330	57,094
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(462,434)	1,442,575	980,141	(509,636)	999,578	489,942	47,202	442,997	490,199
		TOTAL ADMIN & GENERAL EXPENSES	139,899	3,905,225	4,045,124	(27,113)	2,705,506	2,678,393	167,012	1,199,719	1,366,731
		TOTAL EXPENSES BEFORE FIT	9,853,741	5,087,945	14,941,686	6,962,548	3,508,536	10,471,084	2,891,193	1,579,409	4,470,602
		NET OPERATING INCOME (LOSS) BEFORE FIT			(1,743,788)			(1,775,494)			31,706
G-FIT		FEDERAL INCOME TAX			614,835			782,857			(168,022)
G-FIT		DEFERRED FEDERAL INCOME TAX			(1,602,684)			(1,587,741)			(14,943)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			(755,939)			(970,610)			214,671

ALLOCATION RATIOS:

			SYSTEM	WASHINGTON	IDAHO
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers	100.000%	64.884%	35.116%
G-ALL	3	Direct Distribution Operating Expense	100.000%	72.494%	27.506%
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-495-1A**
For Month Ended June 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	4,955	28,644	33,599	4,955	19,842	24,797	0	8,802	8,802
4	495028	Deferred Exchange Reservation	906,250	0	906,250	580,181	0	580,181	326,069	0	326,069
4	495100	Entitlement Penalties	0	0	0	0	0	0	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	1,103,826	0	1,103,826	839,119	0	839,119	264,707	0	264,707
4	495329	Amortization Res Decoupling Deferral	(117,344)	0	(117,344)	(97,284)	0	(97,284)	(20,060)	0	(20,060)
4	495338	Non-Res Decoupling Deferred Rev	331,075	0	331,075	321,516	0	321,516	9,559	0	9,559
4	495339	Amortization Non-Res Decoupling	(37,658)	0	(37,658)	(24,497)	0	(24,497)	(13,161)	0	(13,161)
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	2,191,104	28,644	2,219,748	1,623,990	19,842	1,643,832	567,114	8,802	575,916

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-804-1A**
For Month Ended June 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
6	804000	Gas Purchases	1,982,270	0	1,982,270	1,269,297	0	1,269,297	712,973	0	712,973
1	804001	Pipeline Demand Costs	2,262,035	0	2,262,035	1,507,194	0	1,507,194	754,841	0	754,841
1	804002	Transport Variable Charges	29,224	0	29,224	19,472	0	19,472	9,752	0	9,752
6	804010	Gas Costs - Fixed Hedge	4,621	0	4,621	2,958	0	2,958	1,663	0	1,663
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	29,255	0	29,255	18,729	0	18,729	10,526	0	10,526
6	804018	Merchandise Processing Fee	(595)	0	(595)	(381)	0	(381)	(214)	0	(214)
6	804020	Natural Gas Tariffs	0	0	0	0	0	0	0	0	0
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	325,136	0	325,136	208,152	0	208,152	116,984	0	116,984
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	89,177	0	89,177	57,091	0	57,091	32,086	0	32,086
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(43,064)	0	(43,064)	2,724	0	2,724	(45,788)	0	(45,788)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	96,063	0	96,063	(23,335)	0	(23,335)	119,398	0	119,398
		TOTAL PURCHASED GAS COSTS	4,774,122	0	4,774,122	3,061,901	0	3,061,901	1,712,221	0	1,712,221

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%	64.020%	35.980%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	**G-908-1A**
For Month Ended June 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
2	908000	Customer Assistance Expense	12,378	7,153	19,531	6,648	4,641	11,289	5,730	2,512	8,242
99	908600	Public Purpose Tariff Rider Expense Offset	823,460	0	823,460	690,262	0	690,262	133,198	0	133,198
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbille	(221,685)	0	(221,685)	(188,008)	0	(188,008)	(33,677)	0	(33,677)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	614,153	7,153	621,306	508,902	4,641	513,543	105,251	2,512	107,763

ALLOCATION RATIOS:

			SYSTEM	WASHINGTON	IDAHO
G-ALL	2	Number of Customers	100.000%	64.884%	35.116%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FIT--GAS NORTH	**G-INT-1A**
For Month Ended June 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.08%	55.08%
2	Cost of Debt		5.097%	5.105%
	Total Cost of Debt		2.807%	2.812%
	Total Weighted Cost		2.807%	2.812%
G-APL	Net Rate Base	828,237,613	593,344,320	234,893,293
	Interest Deduction for FIT Calculation	23,260,374	16,655,175	6,605,199

1 AMA Actual Debt Ratio
2 AMA Actual Debt Cost

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RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	**G-FIT-1A**
For Month Ended June 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		Description	System	Washington	Idaho
		Calculation of Taxable Operating Income:			
G-OPS		Operating Revenue	13,197,898	8,695,590	4,502,308
G-OPS		Operating & Maintenance Expense	10,553,164	7,369,812	3,183,352
G-OPS		Book Deprec/Amort and Reg Amortizations	3,023,983	1,975,335	1,048,648
G-OTX		Taxes Other than FIT	1,364,539	1,125,937	238,602
		Net Operating Income Before FIT	(1,743,788)	(1,775,494)	31,706
G-INT		Less: Interest Expense	1,938,364	1,387,931	550,433
G-OTX		Less: Idaho ITC Deferral & Amortization	(394)	0	(394)
G-SCM		Schedule M Adjustments	6,610,332	6,891,314	(280,982)
		Taxable Net Operating Income	2,927,786	3,727,889	(800,103)
		Tax Rate	21.00%	21.00%	21.00%
		Federal Income Tax	614,835	782,857	(168,022)
G-DTE		Deferred FIT	(1,509,497)	(1,528,112)	18,615
G-DTE		Customer Tax Credit Amortization	(93,187)	(59,629)	(33,558)
99	411400	Amortized Investment Tax Credit	0	0	0
		Total FIT/Deferred FIT & ITC	(987,849)	(804,884)	(182,965)
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	**G-SCM-1A**
For Month Ended June 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
	997000	Book Depreciation & Amortization	2,294,240	1,372,357	3,666,597	1,687,763	948,605	2,636,368	606,477	423,752	1,030,229
12	997001	Contributions In Aid of Construction	0	150,000	150,000	0	106,575	106,575	0	43,425	43,425
12	997002	Injuries and Damages	0	250	250	0	178	178	0	72	72
12	997005	FAS106 Current Retiree Medical Accrual	0	40,089	40,089	0	28,483	28,483	0	11,606	11,606
99	997010	Deferred Gas Credit and Refunds	52,999	906,250	959,249	(20,611)	643,891	623,280	73,610	262,359	335,969
12	997016	Redemption Expense Amortization	0	1,783	1,783	0	1,267	1,267	0	516	516
99	997018	DSM Tariff Rider	(553,859)	0	(553,859)	(502,190)	0	(502,190)	(51,669)	0	(51,669)
12	997020	FAS87 Current Pension Accrual	0	(4,429)	(4,429)	0	(3,147)	(3,147)	0	(1,282)	(1,282)
12	997027	Customer Uncollectibles	123,485	(107,292)	16,193	137,606	(76,231)	61,375	(14,121)	(31,061)	(45,182)
99	997031	Decoupling Mechanism	(1,279,898)	0	(1,279,898)	(1,038,853)	0	(1,038,853)	(241,045)	0	(241,045)
12	997032	Interest Rate Swaps	0	91,669	91,669	0	65,131	65,131	0	26,538	26,538
12	997035	Leases	0	8,130	8,130	0	5,632	5,632	0	2,498	2,498
12	997048	AFUDC	0	(36,263)	(36,263)	0	(25,765)	(25,765)	0	(10,498)	(10,498)
12	997049	Tax Depreciation	0	(3,686,801)	(3,686,801)	0	(2,619,472)	(2,619,472)	0	(1,067,329)	(1,067,329)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(520,984)	0	(520,984)	(487,307)	0	(487,307)	(33,677)	0	(33,677)
12	997080	Book Transportation Depreciation	0	292,578	292,578	0	207,877	207,877	0	84,701	84,701
12	997081	Deferred Compensation	0	(6,249)	(6,249)	0	(4,440)	(4,440)	0	(1,809)	(1,809)
4	997082	Meal Disallowances	0	14,322	14,322	0	9,921	9,921	0	4,401	4,401
12	997083	Paid Time Off	0	(48)	(48)	0	(34)	(34)	0	(14)	(14)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(325,001)	(325,001)	0	(230,913)	(230,913)	0	(94,088)	(94,088)
99	997105	WA Nat Gas Line Extension	0	0	0	0	0	0	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	(5,178)	(5,178)	0	(3,679)	(3,679)	0	(1,499)	(1,499)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	(46,256)	(46,256)	0	(32,865)	(32,865)	0	(13,391)	(13,391)
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	67,485	67,485	0	47,948	47,948	0	19,537	19,537
12	997120	Transportation Tax Disallowance	0	686	686	0	487	487	0	199	199
12	997122	Regulatory Fees	60,412	0	60,412	60,412	0	60,412	0	0	0
12	997125	COVID-19	(1,755)	0	(1,755)	(1,503)	0	(1,503)	(252)	0	(252)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(794,449)	(794,449)	0	(564,456)	(564,456)	0	(229,993)	(229,993)
12	997129	Mixed Service Costs (IDD#5)	0	(291,667)	(291,667)	0	(207,229)	(207,229)	0	(84,438)	(84,438)
12	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
12	997139	Pension Settlement	0	10,522	10,522	0	7,476	7,476	0	3,046	3,046
99	997140	Insurance Balancing	(9,552)	0	(9,552)	11,382	0	11,382	(20,934)	0	(20,934)
99	997141	CCA	8,624,423	0	8,624,423	8,624,423	0	8,624,423	0	0	0
99	997143	Depreciation Rate Deferral	256	0	256	(31,693)	0	(31,693)	31,949	0	31,949
99	997144	Williams Pipeline Outage	0	0	0	0	0	0	0	0	0
12	997145	Sec 174 Research Costs	0	65,406	65,406	0	46,471	46,471	0	18,935	18,935
99	997147	Energy Efficiency Program	(2,318)	0	(2,318)	(2,318)	0	(2,318)	0	0	0
12	997164	Book Depreciation FT	0	0	0	0	0	0	0	0	0
12	997165	AFUDC Tax CPI CWIP	0	0	0	0	0	0	0	0	0
99	997168	BOD Fees	13,083	0	13,083	13,083	0	13,083	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	8,892,438	(2,282,106)	6,610,332	8,539,603	(1,648,289)	6,891,314	352,835	(633,817)	(280,982)

ALLOCATION RATIOS:

			System	Washington	Idaho
G-ALL	1	Contract System Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers	100.000%	64.884%	35.116%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	6	Actual Therms Purchased	100.000%	64.020%	35.980%
G-ALL	11	Book Depreciation	100.000%	72.754%	27.246%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.050%	28.950%
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-1A**	
For Month Ended June 30, 2025		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	113,405	80,574	32,831
99	410100	Deferred Federal Income Tax Exp	(33,576)	(26,395)	(7,181)
		SUBTOTAL	79,829	54,179	25,650
12	411100	Deferred Federal Income Tax Expense - Allocated	(352,728)	(250,613)	(102,115)
99	411100	Deferred Federal Income Tax Exp	(1,352,046)	(1,412,492)	60,446
		SUBTOTAL	(1,704,774)	(1,663,105)	(41,669)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	115,448	80,814	34,634
		SUBTOTAL	115,448	80,814	34,634
		Total Deferred Federal Income Tax Expense	**(1,509,497)**	**(1,528,112)**	**18,615**
99	411193	Customer Tax Credit Amortization	(93,187)	(59,629)	(33,558)
		SUBTOTAL	**(93,187)**	**(59,629)**	**(33,558)**

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.050%	28.950%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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RESULTS OF OPERATIONS			Report ID:								
TAXES OTHER THAN FEDERAL INCOME TAX			**G-OTX-1A**								
For Month Ended June 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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	38,875	38,875	0	25,902	25,902	0	12,973	12,973
		TOTAL UNDERGROUND STORAGE TAX	0	38,875	38,875	0	25,902	25,902	0	12,973	12,973
		DISTRIBUTION									
99	408110	State Excise Tax	314,659	0	314,659	314,659	0	314,659	0	0	0
99	408120	Municipal Occupation & License Tax	398,449	0	398,449	326,926	0	326,926	71,523	0	71,523
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	430,961	0	430,961	333,555	0	333,555	97,406	0	97,406
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(394)	0	(394)	0	0	0	(394)	0	(394)
		TOTAL DISTRIBUTION TAX	1,143,675	0	1,143,675	975,140	0	975,140	168,535	0	168,535
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	53,995	127,994	181,989	36,231	88,664	124,895	17,764	39,330	57,094
		TOTAL A&G TAX	53,995	127,994	181,989	36,231	88,664	124,895	17,764	39,330	57,094
		TOTAL TAXES OTHER THAN FIT	1,197,670	166,869	1,364,539	1,011,371	114,566	1,125,937	186,299	52,303	238,602

ALLOCATION RATIOS:			System	Washington	Idaho
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%

RESULTS OF OPERATIONS			Report ID:		AVISTA UTILITIES					
GAS UTILITY PLANT			**G-PLT-1A**							
For Month Ended June 30, 2025										
Average of Monthly Averages Basis			************** SYSTEM **************			********** WASHINGTON **********			************* IDAHO *************	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	302000	Franchise & Consents	4,811	656	5,467	4,811	454	5,265	0	202	202
4	303000	Misc Intangible Plant (303000)	3,355,801	1,262,758	4,618,559	1,022,594	874,738	1,897,332	2,333,207	388,020	2,721,227
4	3031XX	Misc Intangible IT Plant (3031XX)	248,157	59,778,556	60,026,713	248,157	41,409,801	41,657,958	0	18,368,755	18,368,755
		TOTAL INTANGIBLE PLANT	3,608,769	61,041,970	64,650,739	1,275,562	42,284,993	43,560,555	2,333,207	18,756,977	21,090,184
		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	3,918,264	3,918,264	0	2,610,739	2,610,739	0	1,307,525	1,307,525
1	352XXX	Wells	0	24,539,436	24,539,436	0	16,350,626	16,350,626	0	8,188,810	8,188,810
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	16,434,066	16,434,066	0	10,950,018	10,950,018	0	5,484,048	5,484,048
1	355000	Measuring & Regulating Equipment	0	3,042,666	3,042,666	0	2,027,328	2,027,328	0	1,015,338	1,015,338
1	356000	Purification Equipment	0	545,143	545,143	0	363,229	363,229	0	181,914	181,914
1	357000	Other Equipment	0	4,056,539	4,056,539	0	2,702,872	2,702,872	0	1,353,667	1,353,667
		TOTAL UNDERGROUND STORAGE PLAN	0	56,104,167	56,104,167	0	37,409,417	37,409,417	0	18,694,750	18,694,750
		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	768,574	0	768,574	573,332	0	573,332	195,242	0	195,242
6	375000	Structures & Improvements	1,780,916	0	1,780,916	1,081,664	0	1,081,664	699,252	0	699,252
6	376000	Mains	541,131,694	2,518,938	543,650,632	375,504,320	1,612,624	377,116,944	165,627,374	906,314	166,533,688
6	378000	Measuring & Reg Station Equip-General	7,920,245	0	7,920,245	4,967,248	0	4,967,248	2,952,997	0	2,952,997
6	379000	Measuring & Reg Station Equip-City Gate	7,297,824	0	7,297,824	2,106,787	0	2,106,787	5,191,037	0	5,191,037
6	380000	Services	378,109,096	0	378,109,096	255,746,048	0	255,746,048	122,363,048	0	122,363,048
6	381XXX	Meters	140,666,095	0	140,666,095	103,993,512	0	103,993,512	36,672,583	0	36,672,583
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	4,615,732	0	4,615,732	3,499,511	0	3,499,511	1,116,221	0	1,116,221
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,082,378,771	2,518,938	1,084,897,709	747,536,347	1,612,624	749,148,971	334,842,424	906,314	335,748,738
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,354,553	2,692,213	6,046,766	3,260,419	1,864,950	5,125,369	94,134	827,263	921,397
4	390XXX	Structures & Improvements	29,590,794	28,916,070	58,506,864	27,780,063	20,030,740	47,810,803	1,810,731	8,885,330	10,696,061
4	391XXX	Office Furniture & Equipment	102,947	13,756,338	13,859,285	100,820	9,529,290	9,630,110	2,127	4,227,048	4,229,175
4	392XXX	Transportation Equipment	16,227,754	5,316,529	21,544,283	12,612,375	3,682,866	16,295,241	3,615,379	1,633,663	5,249,042
4	393000	Stores Equipment	464,241	1,109,649	1,573,890	410,664	768,676	1,179,340	53,577	340,973	394,550
4	394000	Tools, Shop & Garage Equipment	4,076,605	7,946,124	12,022,729	3,265,001	5,504,439	8,769,440	811,604	2,441,685	3,253,289
4	395XXX	Laboratory Equipment	110,331	451,237	561,568	110,331	312,581	422,912	0	138,656	138,656
4	396XXX	Power Operated Equipment	4,562,605	1,060,443	5,623,048	3,559,190	734,590	4,293,780	1,003,415	325,853	1,329,268
4	397XXX	Communications Equipment	4,078,502	30,124,631	34,203,133	3,773,186	20,867,934	24,641,120	305,316	9,256,697	9,562,013
4	398000	Miscellaneous Equipment	6,989	122,991	129,980	0	85,198	85,198	6,989	37,793	44,782

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended June 30, 2025
Average of Monthly Averages Basis

Report ID: **G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
		TOTAL GENERAL PLANT	62,575,321	91,496,225	154,071,546	54,872,049	63,381,264	118,253,313	7,703,272	28,114,961	35,818,233
		TOTAL PLANT IN SERVICE	1,148,562,861	211,161,300	1,359,724,161	803,683,958	144,688,298	948,372,256	344,878,903	66,473,002	411,351,905
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(21,146,123)	(21,146,123)	0	(14,089,662)	(14,089,662)	0	(7,056,461)	(7,056,461)
G-ADEP		Distribution Plant	(342,119,471)	(2,158,077)	(344,277,548)	(225,195,025)	(1,381,601)	(226,576,626)	(116,924,446)	(776,476)	(117,700,922)
G-ADEP		General Plant	(20,583,972)	(32,017,637)	(52,601,609)	(17,133,396)	(22,179,258)	(39,312,654)	(3,450,576)	(9,838,379)	(13,288,955)
		TOTAL ACCUMULATED DEPRECIATION	(362,703,443)	(55,321,837)	(418,025,280)	(242,328,421)	(37,650,521)	(279,978,942)	(120,375,022)	(17,671,316)	(138,046,338)
		ACCUMULATED AMORTIZATION									
G-AAMT		Franchises - 302000	0	(33)	(33)	0	(23)	(23)	0	(10)	(10)
G-AAMT		General Plant - 303000	(582,605)	(1,224,683)	(1,807,288)	(376,721)	(848,363)	(1,225,084)	(205,884)	(376,320)	(582,204)
G-AAMT		Misc IT Intangible Plant - 3031XX	(140,079)	(37,391,845)	(37,531,924)	(140,079)	(25,902,078)	(26,042,157)	0	(11,489,767)	(11,489,767)
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	(722,684)	(38,616,561)	(39,339,245)	(516,800)	(26,750,464)	(27,267,264)	(205,884)	(11,866,097)	(12,071,981)
		TOTAL ACCUMULATED DEPR/AMORT	(363,426,127)	(93,938,398)	(457,364,525)	(242,845,221)	(64,400,985)	(307,246,206)	(120,580,906)	(29,537,413)	(150,118,319)
		NET GAS UTILITY PLANT before DFIT	785,136,734	117,222,902	902,359,636	560,838,737	80,287,313	641,126,050	224,297,997	36,935,589	261,233,586
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,389,749)	(101,389,749)	0	(72,037,417)	(72,037,417)	0	(29,352,332)	(29,352,332)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT	0	(11,575,317)	(11,575,317)	0	(8,021,628)	(8,021,628)	0	(3,553,689)	(3,553,689)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(250,974)	(250,974)	0	(178,317)	(178,317)	0	(72,657)	(72,657)
		TOTAL ACCUMULATED DFIT	0	(113,216,040)	(113,216,040)	0	(80,237,362)	(80,237,362)	0	(32,978,678)	(32,978,678)
		NET GAS UTILITY PLANT	785,136,734	4,006,862	789,143,596	560,838,737	49,951	560,888,688	224,297,997	3,956,911	228,254,908
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%			64.020%			35.980%	
G-ALL	12	Net Gas Plant (before ADFIT) - AMA		100.000%			71.050%			28.950%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	**G-APL-1A**
For Month Ended June 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-PLT		NET GAS PLANT IN SERVICE	785,136,734	4,006,862	789,143,596	560,838,737	49,951	560,888,688	224,297,997	3,956,911	228,254,908
		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	1,362,453	1,982,193	3,344,646	818,490	1,373,105	2,191,595	543,963	609,088	1,153,051
4	182318	Accumulated Amortization - AFUDC	(252,283)	(1,020,531)	(1,272,814)	(148,023)	(707,041)	(855,064)	(104,260)	(313,490)	(417,750)
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	5,701,073	5,701,073	0	3,798,625	3,798,625	0	1,902,448	1,902,448
1	164115	Gas Inventory--Clay Basin	0	12,192	12,192	0	8,446	8,446	0	3,746	3,746
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,610,708	0	2,610,708	2,610,708	0	2,610,708	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,196,046	0	6,196,046	6,196,046	0	6,196,046	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,849,419)	0	(1,849,419)	(1,849,419)	0	(1,849,419)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(12,701,222)	0	(12,701,222)	(3,128,975)	0	(3,128,975)	(9,572,247)	0	(9,572,247)
99	190393	ADFIT-Customer Tax Credit	2,667,257	0	2,667,257	657,085	0	657,085	2,010,172	0	2,010,172
99	235199	Customer Deposits	(118,762)	0	(118,762)	(118,762)	0	(118,762)	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	645,256	0	645,256	645,256	0	645,256	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(135,504)	0	(135,504)	(135,504)	0	(135,504)	0	0	0
C-WKC		Working Capital	28,263,496	0	28,263,496	18,616,987	0	18,616,987	9,646,509		9,646,509
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	26,688,026	12,405,991	39,094,017	24,163,889	8,291,743	32,455,632	2,524,137	4,114,248	6,638,385
		NET RATE BASE	811,824,760	16,412,853	828,237,613	585,002,626	8,341,694	593,344,320	226,822,134	8,071,159	234,893,293

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%

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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	**G-DEPX-1A**
For Month Ended June 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)	302,781	302,781											
	Steam (ED-ID)	378,043	378,043											
	Steam (ED-WA)	1,354,070	1,354,070											
	Hydro (ED-AN)	1,551,016	1,551,016											
	Other (ED-AN)	870,528	870,528											
Total Electric Production		**4,456,438**	**4,456,438**											
Electric Transmission														
	ED-AN	2,119,793	2,119,793											
	ED-ID	19,228	19,228											
	ED-WA	44,448	44,448											
Total Electric Transmission		**2,183,469**	**2,183,469**											
Electric Distribution														
	ED-AN	85,236	85,236											
	ED-ID	1,621,056	1,621,056											
	ED-WA	3,915,972	3,915,972											
Total Electric Distribution		**5,622,264**	**5,622,264**											
Gas Underground Storage														
1	GD-AN	68,985		68,985			68,985	68,985		45,965	45,965		23,020	23,020
	GD-OR	11,734			11,734									
Total Gas Underground Storag		**80,719**		**68,985**	**11,734**		**68,985**	**68,985**		**45,965**	**45,965**		**23,020**	**23,020**
Gas Distribution														
6	GD-AN	4,408		4,408			4,408	4,408		2,822	2,822		1,586	1,586
	GD-ID	590,937		590,937		590,937		590,937				590,937		590,937
	GD-WA	1,561,501		1,561,501		1,561,501		1,561,501	1,561,501		1,561,501			
	GD-OR	1,031,535			1,031,535									
Total Gas Distribution		**3,188,381**		**2,156,846**	**1,031,535**	**2,152,438**	**4,408**	**2,156,846**	**1,561,501**	**2,822**	**1,564,323**	**590,937**	**1,586**	**592,523**
General Plant														
	ED-AN	749,520	749,520											
	ED-ID	45,092	45,092											
	ED-WA	104,039	104,039											
7,4	CD-AA	2,017,158	1,448,299	395,807	173,052		395,807	395,807		274,183	274,183		121,624	121,624
9,4	CD-AN	79,932	62,723	17,209			17,209	17,209		11,921	11,921		5,288	5,288
9	CD-ID	33,623	26,384	7,239		7,239		7,239				7,239		7,239
9	CD-WA	121,476	95,322	26,154		26,154		26,154	26,154		26,154			
8,4	GD-AA	26,005		18,067	7,938		18,067	18,067		12,515	12,515		5,552	5,552
4	GD-AN	1,381		1,381			1,381	1,381		957	957		424	424
	GD-ID	4,702		4,702		4,702		4,702				4,702		4,702
	GD-WA	94,365		94,365		94,365		94,365	94,365		94,365			
	GD-OR	23,595			23,595									
Total General Plant		**3,300,888**	**2,531,379**	**564,924**	**204,585**	**132,460**	**432,464**	**564,924**	**120,519**	**299,576**	**420,095**	**11,941**	**132,888**	**144,829**
Total Depreciation Expense		**18,832,159**	**14,793,550**	**2,790,755**	**1,247,854**	**2,284,898**	**505,857**	**2,790,755**	**1,682,020**	**348,363**	**2,030,383**	**602,878**	**157,494**	**760,372**

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	64.020%	35.980%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Month Ended June 30, 2025
Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

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	76,563	76,563											
Misc Intangible Plt (303000)	ED-AN	21,922	21,922											
Total Production/Transmission		**98,485**	**98,485**											
Distribution														
Franchises (302000)	ED-WA	9,810	9,810											
Misc Intangible Plt (303000)	ED-WA	489	489											
Total Distribution		**10,299**	**10,299**											
General Plant - 303000														
7,4	CD-AA	34,570	24,821	6,783	2,966		6,783	6,783		4,699	4,699		2,084	2,084
9,4	CD-AN	811	636	175			175	175		121	121		54	54
	GD-ID	3,599		3,599		3,599		3,599				3,599		3,599
	GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
	GD-OR	609			609									
Total General Plant - 303000		**41,661**	**25,457**	**12,629**	**3,575**	**5,671**	**6,958**	**12,629**	**2,072**	**4,820**	**6,892**	**3,599**	**2,138**	**5,737**
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	4,310,100	3,094,609	845,728	369,763		845,728	845,728		585,853	585,853		259,875	259,875
9,4	CD-AN	4,352	3,415	937			937	937		649	649		288	288
9,4	CD-ID	0	0	0		0		0				0		0
9,4	CD-WA	17,052	13,381	3,671		3,671		3,671	3,671		3,671			0
	ED-AN	0	0											
	ED-ID	0	0											
	ED-WA	0	0											
8,4	GD-AA	18,534		12,877	5,657		12,877	12,877		8,920	8,920		3,957	3,957
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plant - 3031XX		**4,355,961**	**3,111,405**	**863,213**	**381,343**	**3,671**	**859,542**	**863,213**	**3,671**	**595,422**	**599,093**	**0**	**264,120**	**264,120**
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	35,202	35,202											
	GD-OR	0			0									
Total General Plant- 390200, 396200		**35,202**	**35,202**	**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**
Total Amortization Expense		**4,541,608**	**3,280,848**	**875,842**	**384,918**	**9,342**	**866,500**	**875,842**	**5,743**	**600,242**	**605,985**	**3,599**	**266,258**	**269,857**

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-1A**
For Month Ended June 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)	(81,327,590)	(81,327,590)											
	Steam (ED-ID)	(105,625,156)	(105,625,156)											
	Steam (ED-WA)	(215,624,846)	(215,624,846)											
	Hydro (ED-AN)	(228,292,219)	(228,292,219)											
	Other (ED-AN)	(194,903,090)	(194,903,090)											
Total Electric Production		**(825,772,901)**	**(825,772,901)**											
Electric Transmission														
	ED-AN	(289,666,442)	(289,666,442)											
	ED-ID	(11,203,535)	(11,203,535)											
	ED-WA	(18,005,478)	(18,005,478)											
Total Electric Transmission		**(318,875,455)**	**(318,875,455)**											
Electric Distribution														
	ED-AN	(2,455,581)	(2,455,581)											
	ED-ID	(309,436,534)	(309,436,534)											
	ED-WA	(551,232,089)	(551,232,089)											
Total Electric Distribution		**(863,124,204)**	**(863,124,204)**											
Gas Underground Storage														
1	GD-AN	(21,146,123)		(21,146,123)			(21,146,123)	(21,146,123)		(14,089,662)	(14,089,662)		(7,056,461)	(7,056,461)
	GD-OR	(1,974,166)			(1,974,166)									
Total Gas Underground Storag		**(23,120,289)**		**(21,146,123)**	**(1,974,166)**		**(21,146,123)**	**(21,146,123)**		**(14,089,662)**	**(14,089,662)**		**(7,056,461)**	**(7,056,461)**
Gas Distribution														
6	GD-AN	(2,158,077)		(2,158,077)			(2,158,077)	(2,158,077)		(1,381,601)	(1,381,601)		(776,476)	(776,476)
	GD-ID	(116,924,446)		(116,924,446)		(116,924,446)		(116,924,446)				(116,924,446)		(116,924,446)
	GD-WA	(225,195,025)		(225,195,025)		(225,195,025)		(225,195,025)	(225,195,025)		(225,195,025)			
	GD-OR	(163,661,743)			(163,661,743)									
Total Gas Distribution		**(507,939,291)**		**(344,277,548)**	**(163,661,743)**	**(342,119,471)**	**(2,158,077)**	**(344,277,548)**	**(225,195,025)**	**(1,381,601)**	**(226,576,626)**	**(116,924,446)**	**(776,476)**	**(117,700,922)**
General Plant														
	ED-AN	(53,102,090)	(53,102,090)											
	ED-ID	(14,306,364)	(14,306,364)											
	ED-WA	(27,750,257)	(27,750,257)											
7,4	CD-AA	(120,526,917)	(86,537,121)	(23,649,792)	(10,340,004)		(23,649,792)	(23,649,792)		(16,382,684)	(16,382,684)		(7,267,108)	(7,267,108)
9,4	CD-AN	(9,826,191)	(7,710,612)	(2,115,579)			(2,115,579)	(2,115,579)		(1,465,504)	(1,465,504)		(650,075)	(650,075)
9	CD-ID	(4,362,310)	(3,423,105)	(939,205)		(939,205)		(939,205)				(939,205)		(939,205)
9	CD-WA	(10,013,977)	(7,857,968)	(2,156,009)		(2,156,009)		(2,156,009)	(2,156,009)		(2,156,009)			
8,4	GD-AA	(3,005,075)		(2,087,806)	(917,269)		(2,087,806)	(2,087,806)		(1,446,265)	(1,446,265)		(641,541)	(641,541)
4	GD-AN	(4,164,460)		(4,164,460)			(4,164,460)	(4,164,460)		(2,884,805)	(2,884,805)		(1,279,655)	(1,279,655)
	GD-ID	(2,511,371)		(2,511,371)		(2,511,371)		(2,511,371)				(2,511,371)		(2,511,371)
	GD-WA	(14,977,387)		(14,977,387)		(14,977,387)		(14,977,387)	(14,977,387)		(14,977,387)			
	GD-OR	(6,299,394)			(6,299,394)									
Total General Plant		**(270,845,793)**	**(200,687,517)**	**(52,601,609)**	**(17,556,667)**	**(20,583,972)**	**(32,017,637)**	**(52,601,609)**	**(17,133,396)**	**(22,179,258)**	**(39,312,654)**	**(3,450,576)**	**(9,838,379)**	**(13,288,955)**
Total Accumulated Depreciati		**(2,809,677,933)**	**(2,208,460,077)**	**(418,025,280)**	**(183,192,576)**	**(362,703,443)**	**(55,321,837)**	**(418,025,280)**	**(242,328,421)**	**(37,650,521)**	**(279,978,942)**	**(120,375,022)**	**(17,671,316)**	**(138,046,338)**

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	64.020%	35.980%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	**G-AAMT-1A**
For Month Ended June 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	(17,909,576)	(17,909,576)				(33)	(33)		(23)	(23)		(10)	(10)
	Misc Intangible Plt (303000	ED-AN	(3,472,147)	(3,472,147)											
Total Production/Transmission			**(21,381,723)**	**(21,381,723)**			**0**	**(33)**	**(33)**	**0**	**(23)**	**(23)**	**0**	**(10)**	**(10)**
Distribution															
	Franchises (302000)	ED-WA	(673,076)	(673,076)											
	Misc Intangible Plt (303000	ED-WA	(80,559)	(80,559)											
Total Distribution			**(753,635)**	**(753,635)**											
General Plant - 303000															
7,4		CD-AA	(6,055,587)	(4,347,851)	(1,188,227)	(519,509)		(1,188,227)	(1,188,227)		(823,109)	(823,109)		(365,118)	(365,118)
9,4		CD-AN	(169,329)	(132,873)	(36,456)			(36,456)	(36,456)		(25,254)	(25,254)		(11,202)	(11,202)
		GD-ID	(205,884)		(205,884)		(205,884)		(205,884)				(205,884)		**(205,884)**
		GD-WA	(376,721)		(376,721)		(376,721)		(376,721)	(376,721)		(376,721)			
		GD-OR	(146,086)			(146,086)									
Total General Plant - 303000			**(6,953,607)**	**(4,480,724)**	**(1,807,288)**	**(665,595)**	**(582,605)**	**(1,224,683)**	**(1,807,288)**	**(376,721)**	**(848,363)**	**(1,225,084)**	**(205,884)**	**(376,320)**	**(582,204)**
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(188,605,201)	(135,416,649)	(37,008,112)	(16,180,440)		(37,008,112)	(37,008,112)		(25,636,259)	(25,636,259)		(11,371,853)	(11,371,853)
9,4		CD-AN	(248,193)	(194,757)	(53,436)			(53,436)	(53,436)		(37,016)	(37,016)		(16,420)	(16,420)
9		CD-ID	0	0	0		0		0			0	0		0
9		CD-WA	(650,622)	(510,543)	(140,079)		(140,079)		(140,079)	(140,079)		(140,079)	0		0
		ED-AN	0	0											
		ED-ID	0	0											
		ED-WA	0	0											
8,4		GD-AA	(32,063)		(22,276)	(9,787)		(330,297)	(330,297)		(228,803)	(228,803)		(101,494)	(101,494)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	(186,957)			(186,957)									
Total Miscellaneous IT Intangible Plant - 3031XX			**(189,723,036)**	**(136,121,949)**	**(37,223,903)**	**(16,377,184)**	**(140,079)**	**(37,391,845)**	**(37,531,924)**	**(140,079)**	**(25,902,078)**	**(26,042,157)**	**0**	**(11,489,767)**	**(11,489,767)**
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	(2,195,611)	(2,195,611)											
		ED-WA	0	0											
		GD-WA	0		0		0		0	0		0			
		GD-OR	0			0									
Total General Plant - 390200, 396200			**(2,195,611)**	**(2,195,611)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Accumulated Amortization			**(221,007,612)**	**(164,933,642)**	**(39,031,191)**	**(17,042,779)**	**(722,684)**	**(38,616,561)**	**(39,339,245)**	**(516,800)**	**(26,750,464)**	**(27,267,264)**	**(205,884)**	**(11,866,097)**	**(12,071,981)**

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-1A**
For Month Ended June 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	12,611,785	0	0	9,055,136	9,055,136	0	0	2,474,684	2,474,684	0	1,081,965	1,081,965
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	19,938,614	812,532	705,369	10,446,465	11,964,366	3,260,420	94,134	2,692,212	6,046,766	845,517	1,081,965	1,927,482
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	21,623,451	8,529,725	3,405,645	9,688,081	21,623,451	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,066,128	0	0	0	0	25,066,128	0	0	25,066,128	0	0	0
99		GD-OR / AS	6,157,084	0	0	0	0	0	0	0	0	6,157,084	0	6,157,084
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	133,847,980	0	0	96,101,511	96,101,511	0	0	26,263,651	26,263,651	0	11,482,818	11,482,818
9		CD-WA / ID / AN	33,335,279	9,891,429	6,599,537	9,667,227	26,158,193	2,713,935	1,810,731	2,652,420	7,177,086	0	0	0
		TOTAL ACCOUNT	220,029,922	18,421,154	10,005,182	115,456,819	143,883,155	27,780,063	1,810,731	28,916,071	58,506,865	6,157,084	11,482,818	17,639,902
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	43,001	25,241	7,798	9,962	43,001	0	0	0	0	0	0	0
99		GD-WA / ID / AN	92,266	0	0	0	0	92,266	0	0	92,266	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	70,106,706	0	0	50,335,914	50,335,914	0	0	13,756,338	13,756,338	0	6,014,454	6,014,454
9		CD-WA / ID / AN	49,610	31,176	7,753	0	38,929	8,554	2,127	0	10,681	0	0	0
		TOTAL ACCOUNT	70,291,583	56,417	15,551	50,345,876	50,417,844	100,820	2,127	13,756,338	13,859,285	0	6,014,454	6,014,454
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	66,879,380	26,339,638	14,642,581	25,897,161	66,879,380	0	0	0	0	0	0	0
99		GD-WA / ID / AN	18,445,340	0	0	0	0	12,238,671	3,417,219	2,789,450	18,445,340	0	0	0
99		GD-OR / AS	5,539,190	0	0	0	0	0	0	0	0	5,539,190	0	5,539,190
8		GD-AA	97,188	0	0	0	0	0	0	67,522	67,522	0	29,666	29,666
7		CD-AA	7,651,921	0	0	5,494,003	5,494,003	0	0	1,501,460	1,501,460	0	656,458	656,458
9		CD-WA / ID / AN	7,106,180	1,362,032	722,230	3,491,957	5,576,219	373,704	198,160	958,097	1,529,961	0	0	0
		TOTAL ACCOUNT	105,719,199	27,701,670	15,364,811	34,883,121	77,949,602	12,612,375	3,615,379	5,316,529	21,544,283	5,539,190	686,124	6,225,314

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-1A**
For Month Ended June 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	43,397	0	0	0	0	0	0	0	0	43,397	0	43,397
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	6,266,046	686,335	195,270	4,035,361	4,916,966	188,311	53,577	1,107,192	1,349,080	0	0	0
		TOTAL ACCOUNT	7,017,101	745,201	195,270	4,458,269	5,398,740	410,664	53,577	1,109,649	1,573,890	43,397	1,074	44,471
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	10,753,308	2,597,398	840,546	7,315,364	10,753,308	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,221,504	0	0	0	0	3,257,122	604,443	359,939	4,221,504	0	0	0
99		GD-OR / AS	1,735,279	0	0	0	0	0	0	0	0	1,735,279	0	1,735,279
8		GD-AA	6,058,360	0	0	0	0	0	0	4,209,106	4,209,106	0	1,849,254	1,849,254
7		CD-AA	16,083,071	0	0	11,547,484	11,547,484	0	0	3,155,820	3,155,820	0	1,379,767	1,379,767
9		CD-WA / ID / AN	2,026,468	28,716	755,035	806,418	1,590,169	7,879	207,161	221,259	436,299	0	0	0
		TOTAL ACCOUNT	40,877,990	2,626,114	1,595,581	19,669,266	23,890,961	3,265,001	811,604	7,946,124	12,022,729	1,735,279	3,229,021	4,964,300
	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	3,965,385	289,090	2,211	3,674,084	3,965,385	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	158,489	0	0	0	0	0	0	110,112	110,112	0	48,377	48,377
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	5,602,462	289,090	2,211	4,574,985	4,866,286	110,331	0	451,237	561,568	18,586	156,022	174,608

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-1A**
For Month Ended June 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	22,919,720	11,492,943	7,183,965	4,242,812	22,919,720	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	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	30,083,943	11,747,251	7,505,971	5,118,500	24,371,722	3,559,190	1,003,416	1,060,443	5,623,049	43,834	45,338	89,172
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,873,465	10,257,581	5,259,279	29,356,605	44,873,465	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,013,910	0	0	0	0	721,647	286,141	6,122	1,013,910	0	0	0
99		GD-OR / AS	694,269	0	0	0	0	0	0	0	0	694,269	0	694,269
8		GD-AA	243,298	0	0	0	0	0	0	169,034	169,034	0	74,264	74,264
7		CD-AA	149,078,845	0	0	107,037,120	107,037,120	0	0	29,252,251	29,252,251	0	12,789,474	12,789,474
9		CD-WA/ ID / AN	17,500,877	11,121,890	69,888	2,541,161	13,732,939	3,051,539	19,175	697,224	3,767,938	0	0	0
		TOTAL ACCOUNT	213,404,664	21,379,471	5,329,167	138,934,886	165,643,524	3,773,186	305,316	30,124,631	34,203,133	694,269	12,863,738	13,558,007
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	238,903	0	6,846	232,057	238,903	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	590,219	0	0	423,771	423,771	0	0	115,813	115,813	0	50,635	50,635
9		CD-WA/ ID / AN	62,935	0	25,474	23,911	49,385	0	6,989	6,561	13,550	0	0	0
		TOTAL ACCOUNT	902,038	0	32,320	679,739	712,059	0	6,989	122,992	129,981	9,092	50,906	59,998
		TOTAL GENERAL PLANT	713,984,303	83,778,900	40,751,433	384,684,713	509,215,046	54,872,050	7,703,273	91,496,226	154,071,549	15,086,248	35,611,460	50,697,708

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-1A**
For Month Ended June 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	3,355,801	0	0	0	0	1,022,594	2,333,207	0	3,355,801	0	0	0
99		GD-OR / AS	464,953	0	0	0	0	0	0	0	0	464,953	0	464,953
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	22,388,133	319,716	0	16,451,076	16,770,792	1,022,594	2,333,207	1,262,759	4,618,560	464,953	533,828	998,781
	303100	Misc Intangible Plant--Mainframe 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	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	40,119	0	0	0	0	0	0	27,873	27,873	0	12,246	12,246
7		CD-AA	90,776,602	0	0	65,176,692	65,176,692	0	0	17,812,185	17,812,185	0	7,787,725	7,787,725
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	92,323,161	698,837	0	65,381,696	66,080,533	191,741	0	17,896,305	18,088,046	354,611	7,799,971	8,154,582
	30310X	Misc Intangible Plant--Term On-Premise 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	1,139,992	0	0	0	0	0	0	792,021	792,021	0	347,971	347,971
7		CD-AA	46,633,981	0	0	33,482,732	33,482,732	0	0	9,150,520	9,150,520	0	4,000,729	4,000,729
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	47,773,973	0	0	33,482,732	33,482,732	0	0	9,942,541	9,942,541	0	4,348,700	4,348,700
	303110	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	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	0	0	0	0	0	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

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RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	**C-IPL-1A**
For Month Ended June 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	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	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	262,035	205,619	0	0	205,619	56,416	0	0	56,416	0	0	0
		TOTAL ACCOUNT	262,035	205,619	0	0	205,619	56,416	0	0	56,416	0	0	0
	30313X	Misc Intangible Plant--Term SAAS 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	35,421,648	0	0	25,432,389	25,432,389	0	0	6,950,436	6,950,436	0	3,038,823	3,038,823
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	35,421,648	0	0	25,432,389	25,432,389	0	0	6,950,436	6,950,436	0	3,038,823	3,038,823
		TOTAL	325,522,298	1,224,172	0	232,186,323	233,410,495	1,270,751	2,333,207	61,041,315	64,645,273	819,564	26,646,966	27,466,530

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-1A**
For Month Ended June 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	(58,081,556)	(41,701,976)	(11,396,763)	(4,982,817)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(650,774)	(178,555)	0
		Total	(58,910,885)	(42,352,750)	(11,575,318)	(4,982,817)

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-1A**
For Month Ended June 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	8,317,340	8,317,340	0	0	0	0	8,317,340
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	0	0	0	0	0	0	0
7/4	154550	Supply Chain Average Cost Variance	0	0	(239)	(239)	0	0	0	0	(239)
7/4	154560	Supply Chain Invoice Price Variance	0	0	(333)	(333)	0	0	0	0	(333)
99	163998	Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999	Investor-Supplied Working Capital	148,390,386	55,718,979	0	204,109,365	129,773,399	46,072,470	18,616,987	9,646,509	0
		TOTAL	148,390,386	55,718,979	8,316,768	212,426,133	129,773,399	46,072,470	18,616,987	9,646,509	8,316,768

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						