

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months 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)	58,515,503	45,677,640	12,837,863
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	58,515,503	45,677,640	12,837,863
G-APL	Gas Net Adjusted Rate Base	817,277,867	586,273,521	231,004,346
	RATE OF RETURN	7.160%	7.791%	5.557%

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.

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 - AMA Percent	07-01-2024 thru 06-30-2025	275,292 100.000%	178,664 64.900%	96,628 35.100%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2024 thru 06-30-2025	15,119,169 100.000%	10,405,133 68.821%	4,714,036 31.179%
	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%
4		Total Four Factor Allocators		400.000%	277.088%	122.912%
		Percent		100.000%	69.272%	30.728%
6	Input	Actual Therms Purchased Percent	07-01-2024 thru 06-30-2025	288,549,881 100.000%	191,254,087 66.281%	97,295,794 33.719%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2025 Average of Monthly Averages 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		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%
	Average (CD AA)		100.000%	71.799%	19.622%	8.579%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2025 Average of Monthly Averages 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
	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%
	Average (GD AA)		100.000%	0.000%	69.476%	30.524%

RESULTS OF OPERATIONS			Report ID: G-ALL-12A	AVISTA UTILITIES			
GAS ALLOCATION PERCENTAGES							
For Twelve Months Ended June 30, 2025 Average of Monthly Averages Basis							
	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%
JP		Gas North/Oregon JP Factor %	01-01-2024 thru 12-31-2024	Total	Electric	Gas North	Oregon Gas
				100.000%	0.000%	90.350%	9.650%
		Actual Annual Throughput	01-01-2024 thru 12-31-2024	System	Washington	Idaho	
10		Percent		281,413,812	186,878,088	94,535,724	
				100.000%	66.407%	33.593%	
		Book Depreciation	07-01-2024 thru 06-30-2025	32,784,572	23,830,441	8,954,131	
11		Percent		100.000%	72.688%	27.312%	
		Net Gas Plant (before ADFIT) - AMA	06-01-2024 thru 06-30-2025	891,893,027	633,906,531	257,986,496	
12		Percent		100.000%	71.074%	28.926%	
	G-PLT	Net Gas General Plant - AMA	06-01-2024 thru 06-30-2025	99,916,985	77,756,398	22,160,587	
13		Percent		100.000%	77.821%	22.179%	
		Net Allocated Schedule M's - AMA	07-01-2024 thru 06-30-2025	-38,775,178	-27,880,005	-10,895,173	
14		Percent		100.000%	71.902%	28.098%	
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 June 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	229,876,250	0	229,876,250	170,617,386	0	170,617,386	59,258,864	0	59,258,864
99	4812XX	Commercial - Firm & Interruptible	116,920,083	0	116,920,083	91,175,778	0	91,175,778	25,744,305	0	25,744,305
99	4813XX	Industrial-Firm	3,712,321	0	3,712,321	2,555,719	0	2,555,719	1,156,602	0	1,156,602
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	427,849	0	427,849	397,890	0	397,890	29,959	0	29,959
99	499XXX	Unbilled Revenue	(576,249)	0	(576,249)	(308,004)	0	(308,004)	(268,245)	0	(268,245)
		TOTAL SALES TO ULTIMATE CUSTOMERS	350,360,254	0	350,360,254	264,438,769	0	264,438,769	85,921,485	0	85,921,485
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	36,789,476	0	36,789,476	24,252,740	0	24,252,740	12,536,736	0	12,536,736
4	488000	Miscellaneous Service Revenues	10,351	0	10,351	3,855	0	3,855	6,496	0	6,496
99	488048	COVID-19 Reconnect Fee Contra	4,552	0	4,552	4,552	0	4,552	0	0	0
99	4893XX	Transportation Revenues	9,686,709	0	9,686,709	9,042,557	0	9,042,557	644,152	0	644,152
99	493000	Rent from Gas Property	50	0	50	0	0	0	50	0	50
99	495010	CCA Allowance Revenue	28,077,000	0	28,077,000	28,077,000	0	28,077,000	0	0	0
99	407310	CCA Allowance Revenue Deferral	(28,077,000)	0	(28,077,000)	(28,077,000)	0	(28,077,000)	0	0	0
4	495XXX	Other Gas Revenues	17,775,071	344,786	18,119,857	14,982,176	238,840	15,221,016	2,792,895	105,946	2,898,841
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	(78,500)	0	(78,500)	(78,500)	0	(78,500)	0	0	0
		TOTAL OTHER OPERATING REVENUES	64,187,709	344,786	64,532,495	48,207,380	238,840	48,446,220	15,980,329	105,946	16,086,275
		TOTAL GAS REVENUES	414,547,963	344,786	414,892,749	312,646,149	238,840	312,884,989	101,901,814	105,946	102,007,760
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	144,633,096	0	144,633,096	97,015,762	0	97,015,762	47,617,334	0	47,617,334
99	808XXX	Net Natural Gas Storage Transactions	3,638,186	0	3,638,186	2,485,198	0	2,485,198	1,152,988	0	1,152,988
99	811000	Gas Used for Products Extraction	(590,854)	0	(590,854)	(388,430)	0	(388,430)	(202,424)	0	(202,424)
10	813000	Other Gas Expenses	42,764	1,100,588	1,143,352	42,764	730,867	773,631	0	369,721	369,721
99	813010	Gas Technology Institute (GTI) Expenses	118,463	0	118,463	80,779	0	80,779	37,684	0	37,684
99	813100	CCA Emission Expense	38,556,912	0	38,556,912	38,556,912	0	38,556,912	0	0	0
99	407417	Regulatory Credits-CCA	(38,556,912)	0	(38,556,912)	(38,556,912)	0	(38,556,912)	0	0	0
		TOTAL PRODUCTION EXPENSES	147,841,655	1,100,588	148,942,243	99,236,073	730,867	99,966,940	48,605,582	369,721	48,975,303
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	1,019,791	1,019,791	0	679,487	679,487	0	340,304	340,304
1	837000	Other Equipment	0	2,208,726	2,208,726	0	1,471,674	1,471,674	0	737,052	737,052
		TOTAL UNDERGROUND STORAGE OPER EXP	0	3,228,517	3,228,517	0	2,151,161	2,151,161	0	1,077,356	1,077,356
G-DEPX		Depreciation Expense-Underground Storage	0	807,468	807,468	0	538,016	538,016	0	269,452	269,452
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	329,838	329,838	0	219,771	219,771	0	110,067	110,067
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT T/	0	1,137,306	1,137,306	0	757,787	757,787	0	379,519	379,519
		TOTAL UNDERGROUND STORAGE EXPENSES:	0	4,365,823	4,365,823	0	2,908,948	2,908,948	0	1,456,875	1,456,875

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2025	
Average of Monthly Averages 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	583,406	2,058,440	2,641,846	367,148	1,416,639	1,783,787	216,258	641,801	858,059
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,500,319	942,961	6,443,280	3,076,739	648,955	3,725,694	2,423,580	294,006	2,717,586
3	875000	Measuring & Reg Sta Exp-General	205,522	0	205,522	155,410	0	155,410	50,112	0	50,112
3	876000	Measuring & Reg Sta Exp-Industrial	20,623	0	20,623	14,873	0	14,873	5,750	0	5,750
3	877000	Measuring & Reg Sta Exp-City Gate	140,384	0	140,384	55,779	0	55,779	84,605	0	84,605
3	878000	Meter & House Regulator Expenses	532,575	0	532,575	310,327	0	310,327	222,248	0	222,248
3	879000	Customer Installation Expenses	1,961,434	72,579	2,034,013	(96,285)	49,950	(46,335)	2,057,719	22,629	2,080,348
3	880000	Other Expenses	2,069,323	726,499	2,795,822	924,333	499,984	1,424,317	1,144,990	226,515	1,371,505
3	881000	Rents	0	0	0	0	0	0	0	0	0
MAINTENANCE											
3	885000	Supervision & Engineering	208,212	0	208,212	180,141	0	180,141	28,071	0	28,071
3	887000	Mains	943,117	0	943,117	706,954	0	706,954	236,163	0	236,163
3	889000	Measuring & Reg Sta Exp-General	357,313	27,057	384,370	252,970	18,621	271,591	104,343	8,436	112,779
3	890000	Measuring & Reg Sta Exp-Industrial	36,057	1,950	38,007	14,115	1,342	15,457	21,942	608	22,550
3	891000	Measuring & Reg Sta Exp-City Gate	170,131	(1,476)	168,655	65,308	(1,016)	64,292	104,823	(460)	104,363
3	892000	Services	1,140,033	0	1,140,033	891,260	0	891,260	248,773	0	248,773
3	893000	Meters & House Regulators	1,234,280	669,210	1,903,490	832,693	460,557	1,293,250	401,587	208,653	610,240
3	894000	Other Equipment	16,439	176,771	193,210	16,439	121,656	138,095	0	55,115	55,115
TOTAL DISTRIBUTION OPERATING EXP			15,119,168	4,673,991	19,793,159	7,768,204	3,216,688	10,984,892	7,350,964	1,457,303	8,808,267
G-DEPX		Depreciation Expense-Distribution	25,352,087	52,898	25,404,985	18,361,519	35,061	18,396,580	6,990,568	17,837	7,008,405
G-OTX		Taxes Other Than FIT	26,254,559	196	26,254,755	23,638,303	136	23,638,439	2,616,256	60	2,616,316
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			51,606,646	53,094	51,659,740	41,999,822	35,197	42,035,019	9,606,824	17,897	9,624,721
TOTAL DISTRIBUTION EXPENSES			66,725,814	4,727,085	71,452,899	49,768,026	3,251,885	53,019,911	16,957,788	1,475,200	18,432,988

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

AVISTA UTILITIES

Average of Monthly Averages Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	114,419	114,419	0	74,258	74,258	0	40,161	40,161
2	902000	Meter Reading Expenses	280,579	155,946	436,525	198,508	101,209	299,717	82,071	54,737	136,808
2	903XXX	Customer Records & Collection Expenses	704,354	4,947,464	5,651,818	386,155	3,210,904	3,597,059	318,199	1,736,560	2,054,759
2	904000	Uncollectible Accounts	1,359,099	69,780	1,428,879	852,763	45,287	898,050	506,336	24,493	530,829
2	905000	Misc Customer Accounts	0	106,080	106,080	0	68,846	68,846	0	37,234	37,234
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,344,032	5,393,689	7,737,721	1,437,426	3,500,504	4,937,930	906,606	1,893,185	2,799,791
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	25,325,745	46,758	25,372,503	21,263,470	30,346	21,293,816	4,062,275	16,412	4,078,687
2	909000	Advertising	98,340	466,424	564,764	66,026	302,709	368,735	32,314	163,715	196,029
2	910000	Misc Customer Service & Info Exp	0	34,345	34,345	0	22,290	22,290	0	12,055	12,055
		TOTAL CUSTOMER SERVICE & INFO EXP	25,424,085	547,527	25,971,612	21,329,496	355,345	21,684,841	4,094,589	192,182	4,286,771
		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	636,462	8,958,064	9,594,526	390,289	6,205,430	6,595,719	246,173	2,752,634	2,998,807
4	921000	Office Supplies & Expenses	934	1,106,427	1,107,361	935	766,444	767,379	(1)	339,983	339,982
4	922000	Admin. Expenses Transferred - Credit	0	(19,777)	(19,777)	0	(13,700)	(13,700)	0	(6,077)	(6,077)
4	923000	Outside Services Employed	920,854	3,963,770	4,884,624	700,204	2,745,783	3,445,987	220,650	1,217,987	1,438,637
4	924000	Property Insurance Premium	0	728,426	728,426	0	504,595	504,595	0	223,831	223,831
4	925XXX	Injuries and Damages	25,573	2,529,194	2,554,767	18,934	1,752,023	1,770,957	6,639	777,171	783,810
4	926XXX	Employee Pensions and Benefits	2,385,080	6,384,142	8,769,222	1,690,437	4,422,423	6,112,860	694,643	1,961,719	2,656,362
4	928000	Regulatory Commission Expenses	1,526,150	230,569	1,756,719	1,199,508	159,720	1,359,228	326,642	70,849	397,491
4	930000	Miscellaneous General Expenses	45,583	1,512,575	1,558,158	40,188	1,047,791	1,087,979	5,395	464,784	470,179
4	931000	Rents	116	146,589	146,705	116	101,545	101,661	0	45,044	45,044
4	935000	Maintenance of General Plant	561,344	3,499,962	4,061,306	460,746	2,424,494	2,885,240	100,598	1,075,468	1,176,066
		TOTAL ADMIN & GEN OPERATING EXP	6,102,096	29,039,941	35,142,037	4,501,357	20,116,548	24,617,905	1,600,739	8,923,393	10,524,132

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

AVISTA UTILITIES

Average of Monthly Averages Basis		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Plant	1,595,187	4,976,935	6,572,122	1,448,224	3,447,622	4,895,846	146,963	1,529,313	1,676,276
G-AMTX		Amortization Expense - General Plant - 303000	50,304	83,493	133,797	24,862	57,837	82,699	25,442	25,656	51,098
G-AMTX		Amortization Expense - Misc IT Intangible Plant - :	53,072	10,406,993	10,460,065	53,072	7,209,132	7,262,204	0	3,197,861	3,197,861
G-AMTX		Amortization Expense-General Plant - 390200, 39	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(30,595)	0	(30,595)	(30,595)	0	(30,595)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extens	1,162,793	0	1,162,793	1,162,793	0	1,162,793	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	33,832	192,510	226,342	22,562	136,825	159,387	11,270	55,685	66,955
99	407314	Regulatory Debit - FISERVE Amortization	26,389	0	26,389	0	0	0	26,389	0	26,389
99	407317	Regulatory Debit - CCA WA Gas Amortization	82,097,503	0	82,097,503	82,097,503	0	82,097,503	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	725,988	0	725,988	343,100	0	343,100	382,888	0	382,888
99	407343	Amortization of Deferred Reg Fees	362,469	0	362,469	362,469	0	362,469	0	0	0
99	407347	COVID-19 Deferred Costs	(36,536)	0	(36,536)	(22,467)	0	(22,467)	(14,069)	0	(14,069)
99	407357	AMORT OF INTERVENOR FUND DEFER	2,254	0	2,254	2,254	0	2,254	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	131,732	0	131,732	131,732	0	131,732	0	0	0
99	407381	Voluntary RNG Revenue Offset	45,789	0	45,789	37,191	0	37,191	8,598	0	8,598
99	407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413	Reg Credits - Williams Outage	(9,174)	0	(9,174)	2,630,424	0	2,630,424	(2,639,598)	0	(2,639,598)
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	(42,948,641)	0	(42,948,641)	(42,948,641)	0	(42,948,641)	0	0	0
99	407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(190,156)	0	(190,156)	(190,156)	0	(190,156)	0	0	0
99	407443	Regulatory Deferral - Reg. Fees	(352,447)	0	(352,447)	(352,447)	0	(352,447)	0	0	0
99	407447	Regulatory Deferral - COVID-19	0	0	0	0	0	0	0	0	0
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	(297,864)	0	(297,864)	(93,753)	0	(93,753)	(204,111)	0	(204,111)
99	407493	Amortization Remand Residual	(34,010)	0	(34,010)	(34,010)	0	(34,010)	0	0	0
G-OTX		Taxes Other Than FIT--A&G	654,972	940,468	1,595,440	461,982	651,481	1,113,463	192,990	288,987	481,977
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	43,473,194	16,600,399	60,073,593	45,506,472	11,502,897	57,009,369	(2,033,278)	5,097,502	3,064,224
		TOTAL ADMIN & GENERAL EXPENSES	49,575,290	45,640,340	95,215,630	50,007,829	31,619,445	81,627,274	(432,539)	14,020,895	13,588,356
		TOTAL EXPENSES BEFORE FIT	291,910,876	61,775,052	353,685,928	221,778,850	42,366,994	264,145,844	70,132,026	19,408,058	89,540,084
		NET OPERATING INCOME (LOSS) BEFORE FIT			61,206,821			48,739,145			12,467,676
G-FIT		FEDERAL INCOME TAX			22,746,989			20,752,119			1,994,870
G-FIT		DEFERRED FEDERAL INCOME TAX			(20,055,671)			(17,690,614)			(2,365,057)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			58,515,503			45,677,640			12,837,863

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers - AMA	100.000%	64.900%	35.100%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.821%	31.179%
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: G-495-12A
GAS ALLOCATION OF OTHER REVENUE	
For Twelve Months 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
4	495000	Other Gas Revenue-Miscellaneous	59,457	344,786	404,243	59,457	238,840	298,297	0	105,946	105,946
4	495028	Deferred Exchange Reservation	6,937,500	0	6,937,500	4,535,650	0	4,535,650	2,401,850	0	2,401,850
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	13,651,886	0	13,651,886	12,471,175	0	12,471,175	1,180,711	0	1,180,711
4	495329	Amortization Res Decoupling Deferral	(5,711,218)	0	(5,711,218)	(4,924,899)	0	(4,924,899)	(786,319)	0	(786,319)
4	495338	Non-Res Decoupling Deferred Rev	3,786,758	0	3,786,758	3,616,120	0	3,616,120	170,638	0	170,638
4	495339	Amortization Non-Res Decoupling	(949,312)	0	(949,312)	(775,327)	0	(775,327)	(173,985)	0	(173,985)
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			17,775,071	344,786	18,119,857	14,982,176	238,840	15,221,016	2,792,895	105,946	2,898,841

ALLOCATION RATIOS:

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 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	70,805,159	0	70,805,159	46,905,002	0	46,905,002	23,900,157	0	23,900,157
1	804001	Pipeline Demand Costs	28,655,669	0	28,655,669	19,230,437	0	19,230,437	9,425,232	0	9,425,232
1	804002	Transport Variable Charges	378,818	0	378,818	253,671	0	253,671	125,147	0	125,147
6	804010	Gas Costs - Fixed Hedge	682	0	682	(503)	0	(503)	1,185	0	1,185
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	391,446	0	391,446	257,027	0	257,027	134,419	0	134,419
6	804018	Merchandise Processing Fee	77,239	0	77,239	50,998	0	50,998	26,241	0	26,241
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	15,032,086	0	15,032,086	9,933,401	0	9,933,401	5,098,685	0	5,098,685
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	1,649,772	0	1,649,772	1,079,315	0	1,079,315	570,457	0	570,457
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	11,936,004	0	11,936,004	9,782,053	0	9,782,053	2,153,951	0	2,153,951
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	15,632,882	0	15,632,882	9,474,916	0	9,474,916	6,157,966	0	6,157,966
		TOTAL PURCHASED GAS COSTS	144,633,096	0	144,633,096	97,015,762	0	97,015,762	47,617,334	0	47,617,334

ALLOCATION RATIOS:

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 June 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Average of Monthly Averages Basis		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	143,880	46,758	190,638	87,848	30,346	118,194	56,032	16,412	72,444
99	908600	Public Purpose Tariff Rider Expense Offset	25,065,951	0	25,065,951	21,052,911	0	21,052,911	4,013,040	0	4,013,040
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	18,403	0	18,403	25,200	0	25,200	(6,797)	0	(6,797)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			25,325,745	46,758	25,372,503	21,263,470	30,346	21,293,816	4,062,275	16,412	4,078,687

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	64.900%	35.100%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	817,277,867	586,273,521	231,004,346
	Interest Deduction for FIT Calculation	22,952,540	16,456,698	6,495,842
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended June 30, 2025				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	414,892,749	312,884,989	102,007,760
G-OPS	Operating & Maintenance Expense	240,815,289	164,343,669	76,471,620
G-OPS	Book Deprec/Amort and Reg Amortizations	84,690,606	74,830,502	9,860,104
G-OTX	Taxes Other than FIT	28,180,033	24,971,673	3,208,360
	Net Operating Income Before FIT	61,206,821	48,739,145	12,467,676
G-INT	Less: Interest Expense	22,952,540	16,456,698	6,495,842
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,722)	0	(4,722)
G-SCM	Schedule M Adjustments	70,069,436	66,537,167	3,532,269
	Taxable Net Operating Income	108,318,995	98,819,614	9,499,381
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	22,746,989	20,752,119	1,994,870
G-DTE	Deferred FIT	(16,377,097)	(15,109,156)	(1,267,941)
G-DTE	Customer Tax Credit Amortization	(3,678,574)	(2,581,458)	(1,097,116)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	2,691,318	3,061,505	(370,187)
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 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
	997000	Book Depreciation & Amortization	27,050,650	16,327,785	43,378,435	19,887,677	11,287,668	31,175,345	7,162,973	5,040,117	12,203,090
12	997001	Contributions In Aid of Construction	0	2,164,778	2,164,778	0	1,538,594	1,538,594	0	626,184	626,184
12	997002	Injuries and Damages	0	100,000	100,000	0	71,074	71,074	0	28,926	28,926
12	997005	FAS106 Current Retiree Medical Accrual	0	(182,697)	(182,697)	0	(129,850)	(129,850)	0	(52,847)	(52,847)
99	997010	Deferred Gas Credit and Refunds	27,568,886	(437,500)	27,131,386	19,256,969	(310,949)	18,946,020	8,311,917	(126,551)	8,185,366
12	997016	Redemption Expense Amortization	0	21,434	21,434	0	15,234	15,234	0	6,200	6,200
99	997018	DSM Tariff Rider	(4,666,270)	(1,589)	(4,667,859)	(5,966,651)	(1,129)	(5,967,780)	1,300,381	(460)	1,299,921
12	997020	FAS87 Current Pension Accrual	0	(352,739)	(352,739)	0	(250,706)	(250,706)	0	(102,033)	(102,033)
12	997027	Customer Uncollectibles	542,623	(697,369)	(154,746)	78,088	(495,648)	(417,560)	464,535	(201,721)	262,814
99	997031	Decoupling Mechanism	(10,778,114)	0	(10,778,114)	(10,387,069)	0	(10,387,069)	(391,045)	0	(391,045)
12	997032	Interest Rate Swaps	0	1,102,226	1,102,226	0	783,396	783,396	0	318,830	318,830
12	997035	Leases	0	28,368	28,368	0	19,651	19,651	0	8,717	8,717
12	997048	AFUDC	0	(279,730)	(279,730)	0	(198,815)	(198,815)	0	(80,915)	(80,915)
12	997049	Tax Depreciation	0	(42,580,301)	(42,580,301)	0	(30,263,523)	(30,263,523)	0	(12,316,778)	(12,316,778)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	235,645	0	235,645	242,442	0	242,442	(6,797)	0	(6,797)
12	997080	Book Transportation Depreciation	0	2,480,179	2,480,179	0	1,762,762	1,762,762	0	717,417	717,417
12	997081	Deferred Compensation	0	23,864	23,864	0	16,961	16,961	0	6,903	6,903
4	997082	Meal Disallowances	0	182,103	182,103	0	126,146	126,146	0	55,957	55,957
12	997083	Paid Time Off	0	125,399	125,399	0	89,126	89,126	0	36,273	36,273
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(34,010)	0	(34,010)	(34,010)	0	(34,010)	0	0	0
12	997101	Repairs 481 (a)	0	(2,403,049)	(2,403,049)	0	(1,707,943)	(1,707,943)	0	(695,106)	(695,106)
99	997105	WA Nat Gas Line Extension	1,162,793	0	1,162,793	1,162,793	0	1,162,793	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	(16,235)	0	(16,235)	(16,235)	0	(16,235)	0	0	0
99	997109	Tax Reform Amortization	(14,361)	0	(14,361)	(14,361)	0	(14,361)	0	0	0
99	997110	FISERVE	26,389	(62,260)	(35,871)	0	(44,251)	(44,251)	26,389	(18,009)	8,380
12	997111	Capitalized Transportation	0	232,978	232,978	0	165,587	165,587	0	67,391	67,391
12	997114	AFUDC Debt CWIP	0	(632,269)	(632,269)	0	(449,379)	(449,379)	0	(182,890)	(182,890)
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	131,003	131,003	0	93,109	93,109	0	37,894	37,894
12	997120	Transportation Tax Disallowance	0	(2,897)	(2,897)	0	(2,059)	(2,059)	0	(838)	(838)
12	997122	Regulatory Fees	10,023	0	10,023	10,023	0	10,023	0	0	0
12	997125	COVID-19	(27,276)	0	(27,276)	(17,226)	0	(17,226)	(10,050)	0	(10,050)
12	997126	Prepaid Expenses	0	789,685	789,685	0	561,261	561,261	0	228,424	228,424
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,415,377)	(12,415,377)	0	(8,824,105)	(8,824,105)	0	(3,591,272)	(3,591,272)
12	997129	Mixed Service Costs (IDD#5)	0	(3,950,000)	(3,950,000)	0	(2,807,423)	(2,807,423)	0	(1,142,577)	(1,142,577)
12	997138	Intervenor Funding	(24,320)	0	(24,320)	(24,320)	0	(24,320)	0	0	0
12	997139	Pension Settlement	0	128,193	128,193	0	91,112	91,112	0	37,081	37,081
99	997140	Insurance Balancing	(167,662)	0	(167,662)	36,449	0	36,449	(204,111)	0	(204,111)
99	997141	CCA	66,288,467	0	66,288,467	66,288,467	0	66,288,467	0	0	0
99	997143	Depreciation Rate Deferral	531,315	0	531,315	148,427	0	148,427	382,888	0	382,888
99	997144	Williams Pipeline Outage	(9,174)	0	(9,174)	2,630,424	0	2,630,424	(2,639,598)	0	(2,639,598)
12	997145	Sec 174 Research Costs	0	783,080	783,080	0	556,566	556,566	0	226,514	226,514
99	997147	Energy Efficiency Program	(16,117)	0	(16,117)	(16,117)	0	(16,117)	0	0	0
12	997164	Book Depreciation FT	0	0	0	0	0	0	0	0	0
12	997165	AFUDC Tax CPI CWIP	0	601,522	601,522	0	427,526	427,526	0	173,996	173,996
99	997168	BOD Fees	78,500	0	78,500	78,500	0	78,500	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			108,844,616	(38,775,180)	70,069,436	94,417,174	(27,880,007)	66,537,167	14,427,442	(10,895,173)	3,532,269

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers - AMA	100.000%	64.900%	35.100%
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%	72.688%	27.312%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.074%	28.926%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,944,679	3,514,381	1,430,298
99	410100	Deferred Federal Income Tax Exp	(318,940)	(788,668)	469,728
		SUBTOTAL	4,625,739	2,725,713	1,900,026
12	411100	Deferred Federal Income Tax Expense - Allocated	(6,193,918)	(4,402,265)	(1,791,653)
99	411100	Deferred Federal Income Tax Exp	(16,872,092)	(14,876,826)	(1,995,266)
		SUBTOTAL	(23,066,010)	(19,279,091)	(3,786,919)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,063,174	1,444,222	618,952
		SUBTOTAL	2,063,174	1,444,222	618,952
		Total Deferred Federal Income Tax Expense	(16,377,097)	(15,109,156)	(1,267,941)
99	411193	Customer Tax Credit Amortization	(3,678,574)	(2,581,458)	(1,097,116)
		SUBTOTAL	(3,678,574)	(2,581,458)	(1,097,116)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.074%	28.926%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-12A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Twelve Months 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
UNDERGROUND STORAGE											
1	408190	R&P Property Tax - Storage	0	329,838	329,838	0	219,771	219,771	0	110,067	110,067
		TOTAL UNDERGROUND STORAGE TAX	0	329,838	329,838	0	219,771	219,771	0	110,067	110,067
DISTRIBUTION											
99	408110	State Excise Tax	11,222,640	0	11,222,640	11,222,640	0	11,222,640	0	0	0
99	408120	Municipal Occupation & License Tax	10,694,235	0	10,694,235	9,164,215	0	9,164,215	1,530,020	0	1,530,020
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	4,342,344	0	4,342,344	3,251,422	0	3,251,422	1,090,922	0	1,090,922
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	(4,731)	0	(4,731)	0	0	0	(4,731)	0	(4,731)
		TOTAL DISTRIBUTION TAX	26,254,559	196	26,254,755	23,638,303	136	23,638,439	2,616,256	60	2,616,316
ADMINISTRATIVE & GENERAL											
99	408115	Payroll Taxes	654,972	940,468	1,595,440	461,982	651,481	1,113,463	192,990	288,987	481,977
		TOTAL A&G TAX	654,972	940,468	1,595,440	461,982	651,481	1,113,463	192,990	288,987	481,977
		TOTAL TAXES OTHER THAN FIT	26,909,531	1,270,502	28,180,033	24,100,285	871,388	24,971,673	2,809,246	399,114	3,208,360

ALLOCATION RATIOS:

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 June 30, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	302000	Franchise & Consents	1,403	192	1,595	1,403	133	1,536	0	59	59
4	303000	Misc Intangible Plant (303000)	2,379,745	1,262,758	3,642,503	1,022,594	874,738	1,897,332	1,357,151	388,020	1,745,171
4	3031XX	Misc Intangible IT Plant (3031XX)	292,988	60,262,099	60,555,087	292,988	41,744,761	42,037,749	0	18,517,338	18,517,338
		TOTAL INTANGIBLE PLANT	2,674,136	61,525,049	64,199,185	1,316,985	42,619,632	43,936,617	1,357,151	18,905,417	20,262,568
		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	3,657,321	3,657,321	0	2,436,873	2,436,873	0	1,220,448	1,220,448
1	352XXX	Wells	0	24,278,486	24,278,486	0	16,176,755	16,176,755	0	8,101,731	8,101,731
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	16,173,114	16,173,114	0	10,776,146	10,776,146	0	5,396,968	5,396,968
1	355000	Measuring & Regulating Equipment	0	2,781,715	2,781,715	0	1,853,457	1,853,457	0	928,258	928,258
1	356000	Purification Equipment	0	545,143	545,143	0	363,229	363,229	0	181,914	181,914
1	357000	Other Equipment	0	3,795,589	3,795,589	0	2,529,001	2,529,001	0	1,266,588	1,266,588
		TOTAL UNDERGROUND STORAGE PLANT	0	54,799,421	54,799,421	0	36,540,066	36,540,066	0	18,259,355	18,259,355
		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	745,991	0	745,991	554,721	0	554,721	191,270	0	191,270
6	375000	Structures & Improvements	1,765,407	0	1,765,407	1,072,235	0	1,072,235	693,172	0	693,172
6	376000	Mains	531,542,508	2,518,937	534,061,445	368,327,587	1,669,577	369,997,164	163,214,921	849,360	164,064,281
6	378000	Measuring & Reg Station Equip-General	7,870,048	0	7,870,048	4,936,795	0	4,936,795	2,933,253	0	2,933,253
6	379000	Measuring & Reg Station Equip-City Gate	7,241,630	0	7,241,630	2,098,854	0	2,098,854	5,142,776	0	5,142,776
6	380000	Services	371,617,914	0	371,617,914	251,712,575	0	251,712,575	119,905,339	0	119,905,339
6	381XXX	Meters	137,906,882	0	137,906,882	101,238,868	0	101,238,868	36,668,014	0	36,668,014
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	4,535,219	0	4,535,219	3,419,837	0	3,419,837	1,115,382	0	1,115,382
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,063,314,194	2,518,937	1,065,833,131	733,425,397	1,669,577	735,094,974	329,888,797	849,360	330,738,157
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,354,553	2,692,407	6,046,960	3,260,419	1,865,084	5,125,503	94,134	827,323	921,457
4	390XXX	Structures & Improvements	29,529,684	28,815,667	58,345,351	27,722,331	19,961,189	47,683,520	1,807,353	8,854,478	10,661,831
4	391XXX	Office Furniture & Equipment	172,592	13,045,637	13,218,229	170,465	9,036,974	9,207,439	2,127	4,008,663	4,010,790
4	392XXX	Transportation Equipment	15,395,037	5,295,331	20,690,368	11,784,059	3,668,182	15,452,241	3,610,978	1,627,149	5,238,127
4	393000	Stores Equipment	458,068	1,107,739	1,565,807	405,065	767,353	1,172,418	53,003	340,386	393,389
4	394000	Tools, Shop & Garage Equipment	4,007,800	7,836,062	11,843,862	3,192,756	5,428,197	8,620,953	815,044	2,407,865	3,222,909
4	395XXX	Laboratory Equipment	110,331	479,098	589,429	110,331	331,881	442,212	0	147,217	147,217
4	396XXX	Power Operated Equipment	4,563,804	1,060,443	5,624,247	3,560,389	734,590	4,294,979	1,003,415	325,853	1,329,268
4	397XXX	Communications Equipment	4,088,366	27,844,259	31,932,625	3,782,059	19,288,275	23,070,334	306,307	8,555,984	8,862,291
4	398000	Miscellaneous Equipment	6,614	132,771	139,385	0	91,973	91,973	6,614	40,798	47,412

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months 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
		TOTAL GENERAL PLANT	61,686,849	88,309,414	149,996,263	53,987,874	61,173,698	115,161,572	7,698,975	27,135,716	34,834,691
		TOTAL PLANT IN SERVICE	1,127,675,179	207,152,821	1,334,828,000	788,730,256	142,002,973	930,733,229	338,944,923	65,149,848	404,094,771
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,774,261)	(20,774,261)	0	(13,841,890)	(13,841,890)	0	(6,932,371)	(6,932,371)
G-ADEP		Distribution Plant	(331,718,270)	(2,133,832)	(333,852,102)	(217,653,977)	(1,414,325)	(219,068,302)	(114,064,293)	(719,507)	(114,783,800)
G-ADEP		General Plant	(20,038,934)	(30,040,344)	(50,079,278)	(16,595,627)	(20,809,547)	(37,405,174)	(3,443,307)	(9,230,797)	(12,674,104)
		TOTAL ACCUMULATED DEPRECIATION	(351,757,204)	(52,948,437)	(404,705,641)	(234,249,604)	(36,065,762)	(270,315,366)	(117,507,600)	(16,882,675)	(134,390,275)
		ACCUMULATED AMORTIZATION									
G-AAMT		Franchises - 302000	0	(6)	(6)	0	(4)	(4)	0	(2)	(2)
G-AAMT		General Plant - 303000	(556,984)	(1,186,416)	(1,743,400)	(365,325)	(821,854)	(1,187,179)	(191,659)	(364,562)	(556,221)
G-AAMT		Misc IT Intangible Plant - 3031XX	(161,461)	(36,324,471)	(36,485,932)	(161,461)	(25,162,688)	(25,324,149)	0	(11,161,783)	(11,161,783)
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	(718,445)	(37,510,893)	(38,229,338)	(526,786)	(25,984,546)	(26,511,332)	(191,659)	(11,526,347)	(11,718,006)
		TOTAL ACCUMULATED DEPR/AMORT	(352,475,649)	(90,459,330)	(442,934,979)	(234,776,390)	(62,050,308)	(296,826,698)	(117,699,259)	(28,409,022)	(146,108,281)
		NET GAS UTILITY PLANT before DFIT	775,199,530	116,693,491	891,893,021	553,953,866	79,952,665	633,906,531	221,245,664	36,740,826	257,986,490
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,620,480)	(101,620,480)	0	(72,225,740)	(72,225,740)	0	(29,394,740)	(29,394,740)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT	0	(11,770,219)	(11,770,219)	0	(8,156,684)	(8,156,684)	0	(3,613,535)	(3,613,535)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(253,033)	(253,033)	0	(179,841)	(179,841)	0	(73,192)	(73,192)
		TOTAL ACCUMULATED DFIT	0	(113,643,732)	(113,643,732)	0	(80,562,265)	(80,562,265)	0	(33,081,467)	(33,081,467)
		NET GAS UTILITY PLANT	775,199,530	3,049,759	778,249,289	553,953,866	(609,600)	553,344,266	221,245,664	3,659,359	224,905,023

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%	71.074%	28.926%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	775,199,530	3,049,759	778,249,289	553,953,866	(609,600)	553,344,266	221,245,664	3,659,359	224,905,023
		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	1,346,142	1,996,712	3,342,854	818,037	1,383,162	2,201,199	528,105	613,550	1,141,655
4	182318	Accumulated Amortization - AFUDC	(239,345)	(974,912)	(1,214,257)	(140,247)	(675,420)	(815,667)	(99,098)	(299,492)	(398,590)
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	7,461,588	7,461,588	0	4,971,656	4,971,656	0	2,489,932	2,489,932
1	164115	Gas Inventory--Clay Basin	0	4,921	4,921	0	3,409	3,409	0	1,512	1,512
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERT:	2,756,483	0	2,756,483	2,756,483	0	2,756,483	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,547,260	0	6,547,260	6,547,260	0	6,547,260	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,953,787)	0	(1,953,787)	(1,953,787)	0	(1,953,787)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(13,449,532)	0	(13,449,532)	(3,499,680)	0	(3,499,680)	(9,949,852)	0	(9,949,852)
99	190393	ADFIT-Customer Tax Credit	2,824,402	0	2,824,402	734,933	0	734,933	2,089,469	0	2,089,469
99	235199	Customer Deposits	(46,064)	0	(46,064)	(46,064)	0	(46,064)	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	1,081,303	0	1,081,303	1,081,303	0	1,081,303	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(227,073)	0	(227,073)	(227,073)	0	(227,073)	0	0	0
C-WKC		Working Capital	26,169,416	0	26,169,416	17,356,675	0	17,356,675	8,812,741	0	8,812,741
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	24,809,205	14,219,373	39,028,578	23,427,840	9,501,415	32,929,255	1,381,365	4,717,958	6,099,323
		NET RATE BASE	800,008,735	17,269,132	817,277,867	577,381,706	8,891,815	586,273,521	222,627,029	8,377,317	231,004,346

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	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DEPX-12A
GAS-NORTH DEPRECIATION EXPENSE	
For Twelve Months 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 *****			***** WASHINGTON *****			***** IDAHO *****		
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production														
	Steam (ED-AN)	3,472,757	3,472,757											
	Steam (ED-ID)	4,720,750	4,720,750											
	Steam (ED-WA)	15,593,040	15,593,040											
	Hydro (ED-AN)	17,960,821	17,960,821											
	Other (ED-AN)	10,277,578	10,277,578											
Total Electric Production		52,024,946	52,024,946											
Electric Transmission														
	ED-AN	24,800,298	24,800,298											
	ED-ID	237,676	237,676											
	ED-WA	530,244	530,244											
Total Electric Transmission		25,568,218	25,568,218											
Electric Distribution														
	ED-AN	574,853	574,853											
	ED-ID	19,151,393	19,151,393											
	ED-WA	44,562,265	44,562,265											
Total Electric Distribution		64,288,511	64,288,511											
Gas Underground Storage														
1	GD-AN	807,468		807,468			807,468	807,468		538,016	538,016		269,452	269,452
	GD-OR	138,515			138,515									
Total Gas Underground Storage		945,983		807,468	138,515		807,468	807,468		538,016	538,016		269,452	269,452
Gas Distribution														
6	GD-AN	52,898		52,898			52,898	52,898		35,061	35,061		17,837	17,837
	GD-ID	6,990,568		6,990,568		6,990,568		6,990,568				6,990,568		6,990,568
	GD-WA	18,361,519		18,361,519		18,361,519		18,361,519	18,361,519					
	GD-OR	12,151,558			12,151,558									
Total Gas Distribution		37,556,543		25,404,985	12,151,558	25,352,087	52,898	25,404,985	18,361,519	35,061	18,396,580	6,990,568	17,837	7,008,405
General Plant														
	ED-AN	6,023,252	6,023,252											
	ED-ID	588,902	588,902											
	ED-WA	1,447,981	1,447,981											
7,4	CD-AA	23,093,113	16,580,625	4,531,330	1,981,158		4,531,330	4,531,330		3,138,943	3,138,943		1,392,387	1,392,387
9,4	CD-AN	976,499	766,258	210,241			210,241	210,241		145,638	145,638		64,603	64,603
9	CD-ID	416,176	326,573	89,603		89,603		89,603				89,603		89,603
9	CD-WA	1,459,562	1,145,318	314,244		314,244		314,244	314,244					
8,4	GD-AA	317,561		220,629	96,932		220,629	220,629		152,834	152,834		67,795	67,795
4	GD-AN	14,735		14,735			14,735	14,735		10,207	10,207		4,528	4,528
	GD-ID	57,360		57,360		57,360		57,360				57,360		57,360
	GD-WA	1,133,980		1,133,980		1,133,980		1,133,980	1,133,980					
	GD-OR	266,204			266,204									
Total General Plant		35,795,325	26,878,909	6,572,122	2,344,294	1,595,187	4,976,935	6,572,122	1,448,224	3,447,622	4,895,846	146,963	1,529,313	1,676,276
Total Depreciation Expense		216,179,526	168,760,584	32,784,575	14,634,367	26,947,274	5,837,301	32,784,575	19,809,743	4,020,699	23,830,442	7,137,531	1,816,602	8,954,133

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: G-AMTX-12A
GAS-NORTH AMORTIZATION EXPENSE	
For Twelve Months 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	***** Direct	GAS-NORTH Allocated	***** Total	***** Direct	WASHINGTON Allocated	***** Total	***** Direct	IDAHO Allocated	***** Total
Production/Transmission														
	Franchises (302000) ED-AN	918,504	918,504											
	Misc Intangible Plt (303000) ED-AN	263,153	263,153											
Total Production/Transmission		1,181,657	1,181,657											
Distribution														
	Franchises (302000) ED-WA	117,693	117,693											
	Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution		123,559	123,559											
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	25,442		25,442		25,442		25,442				25,442		25,442
	GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
	GD-OR	6,781			6,781									
Total General Plant - 303000		481,648	305,481	133,797	42,370	50,304	83,493	133,797	24,862	57,837	82,699	25,442	25,656	51,098
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	51,990,081	37,328,358	10,201,494	4,460,229		10,201,494	10,201,494		7,066,779	7,066,779		3,134,715	3,134,715
9,4	CD-AN	52,254	41,004	11,250			11,250	11,250		7,793	7,793		3,457	3,457
9,4	CD-ID	0	0	0		0		0				0		0
9,4	CD-WA	246,502	193,430	53,072		53,072		53,072	53,072		53,072			0
	ED-AN	4,158,376	4,158,376											
	ED-ID	0	0											
	ED-WA	794,556	794,556											
8,4	GD-AA	279,591		194,249	85,342		194,249	194,249		134,560	134,560		59,689	59,689
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	71,074			71,074									
Total Miscellaneous IT Intangible Plant - 3031XX		57,592,434	42,515,724	10,460,065	4,616,645	53,072	10,406,993	10,460,065	53,072	7,209,132	7,262,204	0	3,197,861	3,197,861
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		59,801,730	44,548,853	10,593,862	4,659,015	103,376	10,490,486	10,593,862	77,934	7,266,969	7,344,903	25,442	3,223,517	3,248,959

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 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	***** Direct	***** GAS-NORTH ***** Allocated	Total	***** Direct	***** WASHINGTON ***** Allocated	Total	***** Direct	***** IDAHO ***** Allocated	Total
Electric Production														
	Steam (ED-AN)	(80,128,476)	(80,128,476)											
	Steam (ED-ID)	(104,215,561)	(104,215,561)											
	Steam (ED-WA)	(209,169,549)	(209,169,549)											
	Hydro (ED-AN)	(219,865,159)	(219,865,159)											
	Other (ED-AN)	(190,074,812)	(190,074,812)											
Total Electric Production		(803,453,557)	(803,453,557)											
Electric Transmission														
	ED-AN	(277,369,573)	(277,369,573)											
	ED-ID	(11,095,937)	(11,095,937)											
	ED-WA	(17,761,888)	(17,761,888)											
Total Electric Transmission		(306,227,398)	(306,227,398)											
Electric Distribution														
	ED-AN	(1,532,563)	(1,532,563)											
	ED-ID	(309,815,152)	(309,815,152)											
	ED-WA	(529,363,280)	(529,363,280)											
Total Electric Distribution		(840,710,995)	(840,710,995)											
Gas Underground Storage														
1	GD-AN	(20,774,261)		(20,774,261)			(20,774,261)	(20,774,261)		(13,841,890)	(13,841,890)		(6,932,371)	(6,932,371)
	GD-OR	(1,910,484)			(1,910,484)									
Total Gas Underground Storage		(22,684,745)		(20,774,261)	(1,910,484)		(20,774,261)	(20,774,261)		(13,841,890)	(13,841,890)		(6,932,371)	(6,932,371)
Gas Distribution														
6	GD-AN	(2,133,832)		(2,133,832)			(2,133,832)	(2,133,832)		(1,414,325)	(1,414,325)		(719,507)	(719,507)
	GD-ID	(114,064,293)		(114,064,293)		(114,064,293)		(114,064,293)				(114,064,293)		(114,064,293)
	GD-WA	(217,653,977)		(217,653,977)		(217,653,977)		(217,653,977)	(217,653,977)					
	GD-OR	(159,100,795)			(159,100,795)									
Total Gas Distribution		(492,952,897)		(333,852,102)	(159,100,795)	(331,718,270)	(2,133,832)	(333,852,102)	(217,653,977)	(1,414,325)	(219,068,302)	(114,064,293)	(719,507)	(114,783,800)
General Plant														
	ED-AN	(44,240,262)	(44,240,262)											
	ED-ID	(14,198,415)	(14,198,415)											
	ED-WA	(27,960,523)	(27,960,523)											
7,4	CD-AA	(111,223,134)	(79,857,098)	(21,824,203)	(9,541,833)		(21,824,203)	(21,824,203)		(15,118,062)	(15,118,062)		(6,706,141)	(6,706,141)
9,4	CD-AN	(9,392,320)	(7,370,154)	(2,022,166)			(2,022,166)	(2,022,166)		(1,400,795)	(1,400,795)		(621,371)	(621,371)
9	CD-ID	(4,237,570)	(3,325,221)	(912,349)		(912,349)		(912,349)				(912,349)		(912,349)
9	CD-WA	(9,574,128)	(7,512,818)	(2,061,310)		(2,061,310)		(2,061,310)	(2,061,310)					
8,4	GD-AA	(2,981,588)		(2,071,488)	(910,100)		(2,071,488)	(2,071,488)		(1,434,961)	(1,434,961)		(636,527)	(636,527)
4	GD-AN	(4,122,487)		(4,122,487)			(4,122,487)	(4,122,487)		(2,855,729)	(2,855,729)		(1,266,758)	(1,266,758)
	GD-ID	(2,530,958)		(2,530,958)		(2,530,958)		(2,530,958)				(2,530,958)		(2,530,958)
	GD-WA	(14,534,317)		(14,534,317)		(14,534,317)		(14,534,317)	(14,534,317)					
	GD-OR	(6,215,947)			(6,215,947)									
Total General Plant		(251,211,649)	(184,464,491)	(50,079,278)	(16,667,880)	(20,038,934)	(30,040,344)	(50,079,278)	(16,595,627)	(20,809,547)	(37,405,174)	(3,443,307)	(9,230,797)	(12,674,104)
Total Accumulated Depreciation		(2,717,241,241)	(2,134,856,441)	(404,705,641)	(177,679,159)	(351,757,204)	(52,948,437)	(404,705,641)	(234,249,604)	(36,065,762)	(270,315,366)	(117,507,600)	(16,882,675)	(134,390,275)

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 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	***** Direct	***** GAS-NORTH ***** Allocated	***** Total	***** Direct	***** WASHINGTON ***** Allocated	***** Total	***** Direct	***** IDAHO ***** Allocated	***** Total
Production/Transmission															
1, 7	Franchises (302000)	ED-AN/CD-AA	(17,488,570)	(17,488,570)				(6)	(6)		(4)	(4)		(2)	(2)
	Misc Intangible Plt (303000	ED-AN	(3,347,559)	(3,347,559)											
Total Production/Transmission			(20,836,129)	(20,836,129)			0	(6)	(6)	0	(4)	(4)	0	(2)	(2)
Distribution															
	Franchises (302000)	ED-WA	(619,124)	(619,124)											
	Misc Intangible Plt (303000	ED-WA	(77,870)	(77,870)											
Total Distribution			(696,994)	(696,994)											
General Plant - 303000															
7,4		CD-AA	(5,865,455)	(4,211,338)	(1,150,920)	(503,197)		(1,150,920)	(1,150,920)		(797,265)	(797,265)		(353,655)	(353,655)
9,4		CD-AN	(164,870)	(129,374)	(35,496)			(35,496)	(35,496)		(24,589)	(24,589)		(10,907)	(10,907)
		GD-ID	(191,659)		(191,659)		(191,659)		(191,659)				(191,659)		(191,659)
		GD-WA	(365,325)		(365,325)		(365,325)		(365,325)	(365,325)		(365,325)			
		GD-OR	(142,382)			(142,382)									
Total General Plant - 303000			(6,729,691)	(4,340,712)	(1,743,400)	(645,579)	(556,984)	(1,186,416)	(1,743,400)	(365,325)	(821,854)	(1,187,179)	(191,659)	(364,562)	(556,221)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(182,618,072)	(131,117,950)	(35,833,317)	(15,666,805)		(35,833,317)	(35,833,317)		(24,822,456)	(24,822,456)		(11,010,861)	(11,010,861)
9,4		CD-AN	(224,226)	(175,950)	(48,276)			(48,276)	(48,276)		(33,442)	(33,442)		(14,834)	(14,834)
9		CD-ID	0	0	0		0		0			0	0		0
9		CD-WA	(749,937)	(588,476)	(161,461)		(161,461)		(161,461)	(161,461)		(161,461)		0	0
		ED-AN	(10,626,199)	(10,626,199)											
		ED-ID	0	0											
		ED-WA	(2,258,582)	(2,258,582)											
8,4		GD-AA	(293,330)		(203,794)	(89,536)		(442,878)	(442,878)		(306,790)	(306,790)		(136,088)	(136,088)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	(154,382)			(154,382)									
Total Miscellaneous IT Intangible Plant - 3031XX			(196,924,728)	(144,767,157)	(36,246,848)	(15,910,723)	(161,461)	(36,324,471)	(36,485,932)	(161,461)	(25,162,688)	(25,324,149)	0	(11,161,783)	(11,161,783)
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	(2,001,997)	(2,001,997)											
		ED-WA	0	0											
		GD-WA	0		0		0		0	0		0			
		GD-OR	0			0									
Total General Plant - 390200, 396200			(2,001,997)	(2,001,997)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization			(227,189,539)	(172,642,989)	(37,990,248)	(16,556,302)	(718,445)	(37,510,893)	(38,229,338)	(526,786)	(25,984,546)	(26,511,332)	(191,659)	(11,526,347)	(11,718,006)

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%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	12,612,775	0	0	9,055,846	9,055,846	0	0	2,474,879	2,474,879	0	1,082,050	1,082,050
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	19,939,604	812,532	705,369	10,447,175	11,965,076	3,260,420	94,134	2,692,407	6,046,961	845,517	1,082,050	1,927,567
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	21,514,223	8,520,607	3,403,311	9,590,305	21,514,223	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,052,541	0	0	0	0	25,052,541	0	0	25,052,541	0	0	0
99	GD-OR / AS	5,956,062	0	0	0	0	0	0	0	0	5,956,062	0	5,956,062
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	133,512,196	0	0	95,860,422	95,860,422	0	0	26,197,763	26,197,763	0	11,454,011	11,454,011
9	CD-WA / ID / AN	32,954,235	9,730,536	6,587,228	9,541,425	25,859,189	2,669,790	1,807,353	2,617,903	7,095,046	0	0	0
	TOTAL ACCOUNT	218,989,257	18,251,143	9,990,539	114,992,152	143,233,834	27,722,331	1,807,353	28,815,666	58,345,350	5,956,062	11,454,011	17,410,073
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,355,858	947,009	7,798	1,401,051	2,355,858	0	0	0	0	0	0	0
99	GD-WA / ID / AN	109,668	0	0	0	0	109,668	0	0	109,668	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	52,671	0	0	0	0	0	0	36,594	36,594	0	16,077	16,077
7	CD-AA	66,266,417	0	0	47,578,625	47,578,625	0	0	13,002,796	13,002,796	0	5,684,996	5,684,996
9	CD-WA / ID / AN	321,276	221,587	7,753	22,766	252,106	60,797	2,127	6,246	69,170	0	0	0
	TOTAL ACCOUNT	69,105,890	1,168,596	15,551	49,002,442	50,186,589	170,465	2,127	13,045,636	13,218,228	0	5,701,073	5,701,073
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	65,034,778	25,843,269	13,768,294	25,423,215	65,034,778	0	0	0	0	0	0	0
99	GD-WA / ID / AN	17,641,129	0	0	0	0	11,398,650	3,412,818	2,829,661	17,641,129	0	0	0
99	GD-OR / AS	5,204,606	0	0	0	0	0	0	0	0	5,204,606	0	5,204,606
8	GD-AA	97,188	0	0	0	0	0	0	67,522	67,522	0	29,666	29,666
7	CD-AA	7,667,077	0	0	5,504,884	5,504,884	0	0	1,504,434	1,504,434	0	657,759	657,759
9	CD-WA / ID / AN	6,861,511	1,404,692	722,230	3,257,305	5,384,227	385,409	198,160	893,715	1,477,284	0	0	0
	TOTAL ACCOUNT	102,506,289	27,247,961	14,490,524	34,185,404	75,923,889	11,784,059	3,610,978	5,295,332	20,690,369	5,204,606	687,425	5,892,031

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	43,134	0	0	0	0	0	0	0	0	43,134	0	43,134
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	6,228,506	665,927	193,181	4,028,401	4,887,509	182,712	53,003	1,105,282	1,340,997	0	0	0
		TOTAL ACCOUNT	6,979,298	724,793	193,181	4,451,309	5,369,283	405,065	53,003	1,107,739	1,565,807	43,134	1,074	44,208
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	10,378,057	2,378,520	748,250	7,251,287	10,378,057	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,132,018	0	0	0	0	3,184,877	607,883	339,258	4,132,018	0	0	0
99		GD-OR / AS	1,629,660	0	0	0	0	0	0	0	0	1,629,660	0	1,629,660
8		GD-AA	5,939,251	0	0	0	0	0	0	4,126,354	4,126,354	0	1,812,897	1,812,897
7		CD-AA	16,054,787	0	0	11,527,177	11,527,177	0	0	3,150,270	3,150,270	0	1,377,340	1,377,340
9		CD-WA / ID / AN	2,021,461	28,716	755,035	802,489	1,586,240	7,879	207,161	220,181	435,221	0	0	0
		TOTAL ACCOUNT	40,155,234	2,407,236	1,503,285	19,580,953	23,491,474	3,192,756	815,044	7,836,063	11,843,863	1,629,660	3,190,237	4,819,897
	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	3,526,013	366,848	2,211	3,156,954	3,526,013	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	198,591	0	0	0	0	0	0	137,973	137,973	0	60,618	60,618
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	5,203,192	366,848	2,211	4,057,855	4,426,914	110,331	0	479,098	589,429	18,586	168,263	186,849

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
396XXX Power Operated Equipment														
99		ED-WA / ID / AN	23,668,114	11,898,274	7,367,023	4,402,817	23,668,114	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,226,268	0	0	0	0	3,490,613	915,066	820,589	5,226,268	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			30,833,535	12,152,582	7,689,029	5,278,505	25,120,116	3,560,388	1,003,416	1,060,443	5,624,247	43,834	45,338	89,172
397XXX Communication Equipment														
99		ED-WA / ID / AN	43,458,232	11,321,057	5,984,342	26,152,833	43,458,232	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,049,025	0	0	0	0	755,771	287,132	6,122	1,049,025	0	0	0
99		GD-OR / AS	711,926	0	0	0	0	0	0	0	0	711,926	0	711,926
8		GD-AA	243,298	0	0	0	0	0	0	169,034	169,034	0	74,264	74,264
7		CD-AA	137,472,913	0	0	98,704,177	98,704,177	0	0	26,974,935	26,974,935	0	11,793,801	11,793,801
9		CD-WA/ ID / AN	17,369,403	11,029,860	69,888	2,530,023	13,629,771	3,026,289	19,175	694,168	3,739,632	0	0	0
TOTAL ACCOUNT			200,304,797	22,350,917	6,054,230	127,387,033	155,792,180	3,782,060	306,307	27,844,259	31,932,626	711,926	11,868,065	12,579,991
398000 Miscellaneous Equipment														
99		ED-WA / ID / AN	235,897	0	6,846	229,051	235,897	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	649,282	0	0	466,178	466,178	0	0	127,402	127,402	0	55,702	55,702
9		CD-WA/ ID / AN	52,786	0	24,107	17,314	41,421	0	6,614	4,751	11,365	0	0	0
TOTAL ACCOUNT			947,946	0	30,953	712,543	743,496	0	6,614	132,771	139,385	9,092	55,973	65,065
TOTAL GENERAL PLANT			695,081,829	85,482,608	40,674,872	370,212,158	496,369,638	53,987,875	7,698,976	88,309,414	149,996,265	14,462,417	34,253,509	48,715,926

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: C-IPL-12A
COMMON INTANGIBLE PLANT	
For Twelve Months 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	2,379,745	0	0	0	0	1,022,594	1,357,151	0	2,379,745	0	0	0
99		GD-OR / AS	434,076	0	0	0	0	0	0	0	0	434,076	0	434,076
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	21,381,200	319,716	0	16,451,076	16,770,792	1,022,594	1,357,151	1,262,759	3,642,504	434,076	533,828	967,904
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,168,138	2,968,626	0	12,199,512	15,168,138	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	321,046	0	0	0	0	0	0	223,050	223,050	0	97,996	97,996
7		CD-AA	96,340,041	0	0	69,171,186	69,171,186	0	0	18,903,843	18,903,843	0	8,265,012	8,265,012
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	113,335,665	3,667,463	0	81,575,702	85,243,165	191,741	0	19,183,140	19,374,881	354,611	8,363,008	8,717,619
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	4,535,367	30,832	0	4,504,535	4,535,367	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	44,454,950	0	0	31,918,210	31,918,210	0	0	8,722,950	8,722,950	0	3,813,790	3,813,790
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	50,130,309	30,832	0	36,422,745	36,453,577	0	0	9,514,971	9,514,971	0	4,161,761	4,161,761
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	3,946,841	0	0	3,946,841	3,946,841	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	3,946,841	0	0	3,946,841	3,946,841	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: C-IPL-12A		AVISTA UTILITIES									
COMMON INTANGIBLE PLANT					Gas-North Copy									
For Twelve Months Ended June 30, 2025 Average of Monthly Averages Basis														
***** 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	958,980	958,980	0	0	958,980	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	3,469	0	0	2,490	2,490	0	0	681	681	0	298	298
9		CD-WA / ID / AN	470,260	369,013	0	0	369,013	101,247	0	0	101,247	0	0	0
		TOTAL ACCOUNT	1,432,709	1,327,993	0	2,490	1,330,483	101,247	0	681	101,928	0	298	298
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	852,155	424,465	0	427,690	852,155	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	33,503,380	0	0	24,055,092	24,055,092	0	0	6,574,033	6,574,033	0	2,874,255	2,874,255
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	34,355,535	424,465	0	24,482,782	24,907,247	0	0	6,574,033	6,574,033	0	2,874,255	2,874,255
		TOTAL	351,935,607	5,770,469	0	254,320,066	260,090,535	1,315,582	1,357,151	61,524,858	64,197,591	788,687	26,858,794	27,647,481

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 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	(59,074,836)	(42,415,142)	(11,591,664)	(5,068,030)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,328)	(650,774)	(178,554)	0
		Total	(59,904,164)	(43,065,916)	(11,770,218)	(5,068,030)

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: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended June 30, 2025 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/BasisAccount Description		***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		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	8,014,025	8,014,025	0	0	0	0	8,014,025
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	228	228	0	0	0	0	228
7/4	154550 Supply Chain Average Cost Variance	0	0	(41)	(41)	0	0	0	0	(41)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(854)	(854)	0	0	0	0	(854)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	120,939,177	49,427,922	0	170,367,099	103,582,502	40,615,181	17,356,675	8,812,741	0
TOTAL		120,939,177	49,427,922	8,013,358	178,380,457	103,582,502	40,615,181	17,356,675	8,812,741	8,013,358

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								