

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	58,609,084	45,743,827	12,865,257
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	58,609,084	45,743,827	12,865,257
G-APL	Gas Net Adjusted Rate Base	833,144,304	597,309,404	235,834,900
	RATE OF RETURN	7.035%	7.658%	5.455%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

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

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2021 thru 12-31-2023	100.000%	66.630%	33.370%
2	Input	Number of Customers Percent	6-01-2025 thru 06-30-2025	276,995	179,725	97,270
				100.000%	64.884%	35.116%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2024 thru 06-30-2025	15,119,169	10,405,133	4,714,036
				100.000%	68.821%	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 Percent		400.000%	277.088%	122.912%
				100.000%	69.272%	30.728%
6	Input	Actual Therms Purchased Percent	07-01-2024 thru 06-30-2025	288,549,881	191,254,087	97,295,794
				100.000%	66.281%	33.719%

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2024 thru 12-31-2024	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		109,479,341	95,310,502	10,201,033	3,967,806
	Direct O & M Accts 901 - 935		34,638,227	28,709,110	3,547,302	2,381,815
	Direct O & M Accts 901 - 905 Utility 9 Only		4,915,793	3,507,250	1,408,543	XXXXXX
	Adjustments		0			
	Total		149,033,361	127,526,862	15,156,878	6,349,621
	Percentage		100.000%	85.569%	10.170%	4.261%
	Direct Labor Accts 500 - 894		69,319,038	52,335,757	12,299,585	4,683,696
	Direct Labor Accts 901 - 935		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%

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GAS ALLOCATION PERCENTAGES	
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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-12E	AVISTA UTILITIES			
GAS ALLOCATION PERCENTAGES							
For Twelve Months Ended June 30, 2025							
Ending Balance 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%
				System	Washington	Idaho	
10		Actual Annual Throughput	01-01-2024 thru 12-31-2024	281,413,812	186,878,088	94,535,724	
		Percent		100.000%	66.407%	33.593%	
11		Book Depreciation	07-01-2024 thru 06-30-2025	32,784,572	23,830,441	8,954,131	
		Percent		100.000%	72.688%	27.312%	
12		Net Gas Plant (before ADFIT)	6-01-2025 thru 06-30-2025	904,052,782	642,574,155	261,478,627	
		Percent		100.000%	71.077%	28.923%	
13	G-PLT	Net Gas General Plant	6-01-2025 thru 06-30-2025	101,446,352	78,907,459	22,538,893	
		Percent		100.000%	77.782%	22.218%	
14		Net Allocated Schedule M's	07-01-2024 thru 06-30-2025	-38,775,179	-27,881,665	-10,893,514	
		Percent		100.000%	71.906%	28.094%	
99	Input	Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

		***** 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-12E
For Twelve Months Ended June 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

Ending Balance Basis			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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

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For Twelve Months Ended June 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	114,418	114,418	0	74,239	74,239	0	40,179	40,179
2	902000	Meter Reading Expenses	280,579	155,946	436,525	198,508	101,184	299,692	82,071	54,762	136,833
2	903XXX	Customer Records & Collection Expenses	704,354	4,947,465	5,651,819	386,155	3,210,113	3,596,268	318,199	1,737,352	2,055,551
2	904000	Uncollectible Accounts	1,359,099	69,780	1,428,879	852,763	45,276	898,039	506,336	24,504	530,840
2	905000	Misc Customer Accounts	0	106,080	106,080	0	68,829	68,829	0	37,251	37,251
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,344,032	5,393,689	7,737,721	1,437,426	3,499,641	4,937,067	906,606	1,894,048	2,800,654
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	25,325,745	46,757	25,372,502	21,263,470	30,338	21,293,808	4,062,275	16,419	4,078,694
2	909000	Advertising	98,340	466,423	564,763	66,026	302,634	368,660	32,314	163,789	196,103
2	910000	Misc Customer Service & Info Exp	0	34,346	34,346	0	22,285	22,285	0	12,061	12,061
		TOTAL CUSTOMER SERVICE & INFO EXP	25,424,085	547,526	25,971,611	21,329,496	355,257	21,684,753	4,094,589	192,269	4,286,858
		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-12E
For Twelve Months Ended June 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

Ending Balance 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	136,830	159,392	11,270	55,680	66,950
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	11,502,902	57,009,374	(2,033,278)	5,097,497	3,064,219
		TOTAL ADMIN & GENERAL EXPENSES	49,575,290	45,640,340	95,215,630	50,007,829	31,619,450	81,627,279	(432,539)	14,020,890	13,588,351
		TOTAL EXPENSES BEFORE FIT	291,910,876	61,775,051	353,685,927	221,778,850	42,366,048	264,144,898	70,132,026	19,409,003	89,541,029
		NET OPERATING INCOME (LOSS) BEFORE FIT			61,206,822			48,740,091			12,466,731
G-FIT		FEDERAL INCOME TAX			22,653,410			20,686,916			1,966,494
G-FIT		DEFERRED FEDERAL INCOME TAX			(20,055,672)			(17,690,652)			(2,365,020)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			58,609,084			45,743,827			12,865,257

ALLOCATION RATIOS:

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%	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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended June 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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-908-12E
For Twelve Months Ended June 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	143,880	46,757	190,637	87,848	30,338	118,186	56,032	16,419	72,451
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	46,757	25,372,502	21,263,470	30,338	21,293,808	4,062,275	16,419	4,078,694

ALLOCATION RATIOS:

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: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2025 Ending Balance 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	833,144,304	597,309,404	235,834,900
	Interest Deduction for FIT Calculation	23,398,152	16,766,475	6,631,677
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended June 30, 2025				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
G-OPS	Calculation of Taxable Operating Income:			
	Operating Revenue	414,892,749	312,884,989	102,007,760
G-OPS	Operating & Maintenance Expense	240,815,288	164,342,718	76,472,570
G-OPS	Book Deprec/Amort and Reg Amortizations	84,690,606	74,830,507	9,860,099
G-OTX	Taxes Other than FIT	28,180,033	24,971,673	3,208,360
	Net Operating Income Before FIT	61,206,822	48,740,091	12,466,731
G-INT	Less: Interest Expense	23,398,152	16,766,475	6,631,677
G-OTX	Less: Idaho ITC Deferral & Amortization	(4,722)	0	(4,722)
G-SCM	Schedule M Adjustments	70,069,436	66,535,509	3,533,927
	Taxable Net Operating Income	107,873,384	98,509,125	9,364,259
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	22,653,410	20,686,916	1,966,494
G-DTE	Deferred FIT	(16,377,098)	(15,109,194)	(1,267,904)
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	2,597,738	2,996,264	(398,526)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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	1,538,659	1,538,659	0	626,119	626,119
12	997002	Injuries and Damages	0	100,000	100,000	0	71,077	71,077	0	28,923	28,923
12	997005	FAS106 Current Retiree Medical Accrual	0	(182,698)	(182,698)	0	(129,856)	(129,856)	0	(52,842)	(52,842)
99	997010	Deferred Gas Credit and Refunds	27,568,886	(437,500)	27,131,386	19,256,969	(310,962)	18,946,007	8,311,917	(126,538)	8,185,379
12	997016	Redemption Expense Amortization	0	21,434	21,434	0	15,235	15,235	0	6,199	6,199
99	997018	DSM Tariff Rider	(4,666,270)	(1,590)	(4,667,860)	(5,966,651)	(1,130)	(5,967,781)	1,300,381	(460)	1,299,921
12	997020	FAS87 Current Pension Accrual	0	(352,740)	(352,740)	0	(250,717)	(250,717)	0	(102,023)	(102,023)
12	997027	Customer Uncollectibles	542,623	(697,369)	(154,746)	78,088	(495,669)	(417,581)	464,535	(201,700)	262,835
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	783,429	783,429	0	318,797	318,797
12	997035	Leases	0	28,368	28,368	0	19,651	19,651	0	8,717	8,717
12	997048	AFUDC	0	(279,729)	(279,729)	0	(198,823)	(198,823)	0	(80,906)	(80,906)
12	997049	Tax Depreciation	0	(42,580,300)	(42,580,300)	0	(30,264,800)	(30,264,800)	0	(12,315,500)	(12,315,500)
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	1,762,837	1,762,837	0	717,342	717,342
12	997081	Deferred Compensation	0	23,864	23,864	0	16,962	16,962	0	6,902	6,902
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	89,130	89,130	0	36,269	36,269
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	(1,708,015)	(1,708,015)	0	(695,034)	(695,034)
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	(62,259)	(35,870)	0	(44,252)	(44,252)	26,389	(18,007)	8,382
12	997111	Capitalized Transportation	0	232,978	232,978	0	165,594	165,594	0	67,384	67,384
12	997114	AFUDC Debt CWIP	0	(632,269)	(632,269)	0	(449,398)	(449,398)	0	(182,871)	(182,871)
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	93,113	93,113	0	37,890	37,890
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	561,284	561,284	0	228,401	228,401
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,415,376)	(12,415,376)	0	(8,824,477)	(8,824,477)	0	(3,590,899)	(3,590,899)
12	997129	Mixed Service Costs (IDD#5)	0	(3,950,001)	(3,950,001)	0	(2,807,542)	(2,807,542)	0	(1,142,459)	(1,142,459)
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	91,116	91,116	0	37,077	37,077
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	556,590	556,590	0	226,490	226,490
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	427,544	427,544	0	173,978	173,978
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	(27,881,665)	66,535,509	14,427,442	(10,893,515)	3,533,927

ALLOCATION RATIOS:

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%	66.281%	33.719%
G-ALL	11	Book Depreciation	100.000%	72.688%	27.312%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	71.077%	28.923%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended June 30, 2025 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,944,678	3,514,529	1,430,149
99	410100	Deferred Federal Income Tax Exp	(318,940)	(788,668)	469,728
		SUBTOTAL	4,625,738	2,725,861	1,899,877
12	411100	Deferred Federal Income Tax Expense - Allocated	(6,193,918)	(4,402,451)	(1,791,467)
99	411100	Deferred Federal Income Tax Exp	(16,872,092)	(14,876,826)	(1,995,266)
		SUBTOTAL	(23,066,010)	(19,279,277)	(3,786,733)
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	(16,377,098)	(15,109,194)	(1,267,904)
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)	100.000%	71.077%	28.923%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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: G-PLT-12E
GAS UTILITY PLANT	
For Twelve Months Ended June 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

			***** 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	59,909,959	60,158,116	248,157	41,500,827	41,748,984	0	18,409,132	18,409,132
		TOTAL INTANGIBLE PLANT	3,608,769	61,173,373	64,782,142	1,275,562	42,376,019	43,651,581	2,333,207	18,797,354	21,130,561
		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	3,957,732	3,957,732	0	2,637,037	2,637,037	0	1,320,695	1,320,695
1	352XXX	Wells	0	24,578,905	24,578,905	0	16,376,924	16,376,924	0	8,201,981	8,201,981
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	16,473,533	16,473,533	0	10,976,315	10,976,315	0	5,497,218	5,497,218
1	355000	Measuring & Regulating Equipment	0	3,082,134	3,082,134	0	2,053,626	2,053,626	0	1,028,508	1,028,508
1	356000	Purification Equipment	0	545,143	545,143	0	363,229	363,229	0	181,914	181,914
1	357000	Other Equipment	0	4,096,008	4,096,008	0	2,729,170	2,729,170	0	1,366,838	1,366,838
		TOTAL UNDERGROUND STORAGE PLANT	0	56,301,508	56,301,508	0	37,540,906	37,540,906	0	18,760,602	18,760,602
		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	771,334	0	771,334	574,431	0	574,431	196,903	0	196,903
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	543,185,065	2,518,937	545,704,002	377,283,245	1,669,577	378,952,822	165,901,820	849,360	166,751,180
6	378000	Measuring & Reg Station Equip-General	7,925,008	0	7,925,008	4,972,122	0	4,972,122	2,952,886	0	2,952,886
6	379000	Measuring & Reg Station Equip-City Gate	7,299,322	0	7,299,322	2,106,787	0	2,106,787	5,192,535	0	5,192,535
6	380000	Services	378,798,232	0	378,798,232	256,176,558	0	256,176,558	122,621,674	0	122,621,674
6	381XXX	Meters	140,657,970	0	140,657,970	103,987,960	0	103,987,960	36,670,010	0	36,670,010
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	4,612,396	0	4,612,396	3,499,511	0	3,499,511	1,112,885	0	1,112,885
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,085,118,838	2,518,937	1,087,637,775	749,746,203	1,669,577	751,415,780	335,372,635	849,360	336,221,995
		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	29,590,910	28,920,824	58,511,734	27,780,063	20,034,033	47,814,096	1,810,847	8,886,791	10,697,638
4	391XXX	Office Furniture & Equipment	102,947	13,779,191	13,882,138	100,820	9,545,121	9,645,941	2,127	4,234,070	4,236,197
4	392XXX	Transportation Equipment	16,145,449	5,274,823	21,420,272	12,604,799	3,653,975	16,258,774	3,540,650	1,620,848	5,161,498
4	393000	Stores Equipment	464,845	1,109,649	1,574,494	411,155	768,676	1,179,831	53,690	340,973	394,663
4	394000	Tools, Shop & Garage Equipment	4,079,084	7,953,610	12,032,694	3,265,532	5,509,625	8,775,157	813,552	2,443,985	3,257,537
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	4,077,957	30,364,947	34,442,904	3,772,641	21,034,406	24,807,047	305,316	9,330,541	9,635,857
4	398000	Miscellaneous Equipment	6,989	122,991	129,980	0	85,198	85,198	6,989	37,793	44,782

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended June 30, 2025	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL GENERAL PLANT	62,495,670	91,729,928	154,225,598	54,864,950	63,543,155	118,408,105	7,630,720	28,186,773	35,817,493
		TOTAL PLANT IN SERVICE	1,151,223,277	211,723,746	1,362,947,023	805,886,715	145,129,657	951,016,372	345,336,562	66,594,089	411,930,651
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(21,180,615)	(21,180,615)	0	(14,112,644)	(14,112,644)	0	(7,067,971)	(7,067,971)
G-ADEP		Distribution Plant	(343,042,463)	(2,160,281)	(345,202,744)	(225,858,354)	(1,431,856)	(227,290,210)	(117,184,109)	(728,425)	(117,912,534)
G-ADEP		General Plant	(20,586,900)	(32,192,346)	(52,779,246)	(17,200,364)	(22,300,282)	(39,500,646)	(3,386,536)	(9,892,064)	(13,278,600)
		TOTAL ACCUMULATED DEPRECIATION	(363,629,363)	(55,533,242)	(419,162,605)	(243,058,718)	(37,844,782)	(280,903,500)	(120,570,645)	(17,688,460)	(138,259,105)
		ACCUMULATED AMORTIZATION									
G-AAMT		Franchises - 302000	0	(39)	(39)	0	(27)	(27)	0	(12)	(12)
G-AAMT		General Plant - 303000	(585,439)	(1,228,163)	(1,813,602)	(377,756)	(850,773)	(1,228,529)	(207,683)	(377,390)	(585,073)
G-AAMT		Misc IT Intangible Plant - 3031XX	(141,915)	(37,776,086)	(37,918,001)	(141,915)	(26,168,250)	(26,310,165)	0	(11,607,836)	(11,607,836)
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	(727,354)	(39,004,288)	(39,731,642)	(519,671)	(27,019,050)	(27,538,721)	(207,683)	(11,985,238)	(12,192,921)
		TOTAL ACCUMULATED DEPR/AMORT	(364,356,717)	(94,537,530)	(458,894,247)	(243,578,389)	(64,863,832)	(308,442,221)	(120,778,328)	(29,673,698)	(150,452,026)
		NET GAS UTILITY PLANT before DFIT	786,866,560	117,186,216	904,052,776	562,308,326	80,265,825	642,574,151	224,558,234	36,920,391	261,478,625
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,382,522)	(101,382,522)	0	(72,059,655)	(72,059,655)	0	(29,322,867)	(29,322,867)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT	0	(11,556,253)	(11,556,253)	0	(8,008,470)	(8,008,470)	0	(3,547,783)	(3,547,783)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(250,787)	(250,787)	0	(178,252)	(178,252)	0	(72,535)	(72,535)
		TOTAL ACCUMULATED DFIT	0	(113,189,562)	(113,189,562)	0	(80,246,377)	(80,246,377)	0	(32,943,185)	(32,943,185)
		NET GAS UTILITY PLANT	786,866,560	3,996,654	790,863,214	562,308,326	19,448	562,327,774	224,558,234	3,977,206	228,535,440

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)	100.000%	71.077%	28.923%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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	786,866,560	3,996,654	790,863,214	562,308,326	19,448	562,327,774	224,558,234	3,977,206	228,535,440
		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	1,362,596	1,984,181	3,346,777	818,611	1,374,482	2,193,093	543,985	609,699	1,153,684
4	182318	Accumulated Amortization - AFUDC	(253,687)	(1,029,831)	(1,283,518)	(148,944)	(713,487)	(862,431)	(104,743)	(316,344)	(421,087)
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	5,988,338	5,988,338	0	3,990,030	3,990,030	0	1,998,308	1,998,308
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/ERT:	2,597,455	0	2,597,455	2,597,455	0	2,597,455	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,164,594	0	6,164,594	6,164,594	0	6,164,594	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,840,031)	0	(1,840,031)	(1,840,031)	0	(1,840,031)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(12,715,311)	0	(12,715,311)	(3,142,383)	0	(3,142,383)	(9,572,928)	0	(9,572,928)
99	190393	ADFIT-Customer Tax Credit	2,670,215	0	2,670,215	659,900	0	659,900	2,010,315	0	2,010,315
99	235199	Customer Deposits	(127,599)	0	(127,599)	(127,599)	0	(127,599)	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	31,227,162	0	31,227,162	21,012,196	0	21,012,196	10,214,966	0	10,214,966
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	29,595,146	12,685,944	42,281,090	26,503,551	8,478,079	34,981,630	3,091,595	4,207,865	7,299,460
		NET RATE BASE	816,461,706	16,682,598	833,144,304	588,811,877	8,497,527	597,309,404	227,649,829	8,185,071	235,834,900

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-12E
GAS-NORTH DEPRECIATION EXPENSE	
For Twelve Months Ended June 30, 2025 Ending Balance 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-12E
GAS-NORTH AMORTIZATION EXPENSE	
For Twelve Months Ended June 30, 2025 Ending Balance 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		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					
		GD-OR	6,781		6,781									
Total General Plant - 303000			481,648	305,481	133,797	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		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					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		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	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
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
Total Amortization Expense			59,801,730	44,548,853	10,593,862	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-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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)	(81,213,255)	(81,213,255)											
	Steam (ED-ID)	(105,814,177)	(105,814,177)											
	Steam (ED-WA)	(216,301,881)	(216,301,881)											
	Hydro (ED-AN)	(228,663,794)	(228,663,794)											
	Other (ED-AN)	(195,159,945)	(195,159,945)											
Total Electric Production		(827,153,052)	(827,153,052)											
Electric Transmission														
	ED-AN	(290,726,213)	(290,726,213)											
	ED-ID	(11,213,149)	(11,213,149)											
	ED-WA	(18,027,702)	(18,027,702)											
Total Electric Transmission		(319,967,064)	(319,967,064)											
Electric Distribution														
	ED-AN	(2,498,199)	(2,498,199)											
	ED-ID	(310,144,777)	(310,144,777)											
	ED-WA	(553,018,781)	(553,018,781)											
Total Electric Distribution		(865,661,757)	(865,661,757)											
Gas Underground Storage														
1	GD-AN	(21,180,615)		(21,180,615)		(21,180,615)	(21,180,615)		(14,112,644)	(14,112,644)		(7,067,971)	(7,067,971)	
	GD-OR	(1,980,033)			(1,980,033)									
Total Gas Underground Storage		(23,160,648)		(21,180,615)	(1,980,033)	(21,180,615)	(21,180,615)		(14,112,644)	(14,112,644)		(7,067,971)	(7,067,971)	
Gas Distribution														
6	GD-AN	(2,160,281)		(2,160,281)			(2,160,281)	(2,160,281)	(1,431,856)	(1,431,856)		(728,425)	(728,425)	
	GD-ID	(117,184,109)		(117,184,109)		(117,184,109)		(117,184,109)			(117,184,109)			(117,184,109)
	GD-WA	(225,858,354)		(225,858,354)		(225,858,354)		(225,858,354)	(225,858,354)					
	GD-OR	(164,016,788)			(164,016,788)									
Total Gas Distribution		(509,219,532)		(345,202,744)	(164,016,788)	(343,042,463)	(2,160,281)	(345,202,744)	(225,858,354)	(1,431,856)	(227,290,210)	(117,184,109)	(728,425)	(117,912,534)
General Plant														
	ED-AN	(53,212,715)	(53,212,715)											
	ED-ID	(14,361,025)	(14,361,025)											
	ED-WA	(27,668,935)	(27,668,935)											
7,4	CD-AA	(121,498,423)	(87,234,653)	(23,840,420)	(10,423,350)		(23,840,420)	(23,840,420)		(16,514,736)	(16,514,736)		(7,325,684)	(7,325,684)
9,4	CD-AN	(9,870,735)	(7,745,566)	(2,125,169)			(2,125,169)	(2,125,169)		(1,472,147)	(1,472,147)		(653,022)	(653,022)
9	CD-ID	(4,380,334)	(3,437,248)	(943,086)		(943,086)		(943,086)				(943,086)		(943,086)
9	CD-WA	(10,075,953)	(7,906,600)	(2,169,353)		(2,169,353)		(2,169,353)	(2,169,353)					
8,4	GD-AA	(3,018,326)		(2,097,012)	(921,314)		(2,097,012)	(2,097,012)		(1,452,642)	(1,452,642)		(644,370)	(644,370)
4	GD-AN	(4,129,745)		(4,129,745)			(4,129,745)	(4,129,745)		(2,860,757)	(2,860,757)		(1,268,988)	(1,268,988)
	GD-ID	(2,443,450)		(2,443,450)		(2,443,450)		(2,443,450)				(2,443,450)		(2,443,450)
	GD-WA	(15,031,011)		(15,031,011)		(15,031,011)		(15,031,011)	(15,031,011)					
	GD-OR	(6,285,742)			(6,285,742)									
Total General Plant		(271,976,394)	(201,566,742)	(52,779,246)	(17,630,406)	(20,586,900)	(32,192,346)	(52,779,246)	(17,200,364)	(22,300,282)	(39,500,646)	(3,386,536)	(9,892,064)	(13,278,600)
Total Accumulated Depreciation		(2,817,138,447)	(2,214,348,615)	(419,162,605)	(183,627,227)	(363,629,363)	(55,533,242)	(419,162,605)	(243,058,718)	(37,844,782)	(280,903,500)	(120,570,645)	(17,688,460)	(138,259,105)

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-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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	(17,947,859)	(17,947,859)				(39)	(39)		(27)	(27)		(12)	(12)
	Misc Intangible Plt (303000	ED-AN	(3,483,108)	(3,483,108)											
Total Production/Transmission			(21,430,967)	(21,430,967)			0	(39)	(39)	0	(27)	(27)	0	(12)	(12)
Distribution															
	Franchises (302000)	ED-WA	(677,981)	(677,981)											
	Misc Intangible Plt (303000	ED-WA	(80,803)	(80,803)											
Total Distribution			(758,784)	(758,784)											
General Plant - 303000															
7,4		CD-AA	(6,072,872)	(4,360,261)	(1,191,619)	(520,992)		(1,191,619)	(1,191,619)		(825,458)	(825,458)		(366,161)	(366,161)
9,4		CD-AN	(169,735)	(133,191)	(36,544)			(36,544)	(36,544)		(25,315)	(25,315)		(11,229)	(11,229)
		GD-ID	(207,683)		(207,683)		(207,683)		(207,683)				(207,683)		(207,683)
		GD-WA	(377,756)		(377,756)		(377,756)		(377,756)	(377,756)		(377,756)			
		GD-OR	(146,390)			(146,390)									
Total General Plant - 303000			(6,974,436)	(4,493,452)	(1,813,602)	(667,382)	(585,439)	(1,228,163)	(1,813,602)	(377,756)	(850,773)	(1,228,529)	(207,683)	(377,390)	(585,073)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(190,528,209)	(136,797,349)	(37,385,445)	(16,345,415)		(37,385,445)	(37,385,445)		(25,897,645)	(25,897,645)		(11,487,800)	(11,487,800)
9,4		CD-AN	(250,370)	(196,465)	(53,905)			(53,905)	(53,905)		(37,341)	(37,341)		(16,564)	(16,564)
9		CD-ID	0	0	0		0		0			0	0		0
9		CD-WA	(659,149)	(517,234)	(141,915)		(141,915)		(141,915)	(141,915)		(141,915)		0	0
		ED-AN	0	0											
		ED-ID	0	0											
		ED-WA	0	0											
8,4		GD-AA	(32,399)		(22,510)	(9,889)		(336,736)	(336,736)		(233,264)	(233,264)		(103,472)	(103,472)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	(189,918)			(189,918)									
Total Miscellaneous IT Intangible Plant - 3031XX			(191,660,045)	(137,511,048)	(37,603,775)	(16,545,222)	(141,915)	(37,776,086)	(37,918,001)	(141,915)	(26,168,250)	(26,310,165)	0	(11,607,836)	(11,607,836)
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	(2,213,212)	(2,213,212)											
		ED-WA	0	0											
		GD-WA	0		0		0		0	0		0			
		GD-OR	0			0									
Total General Plant - 390200, 396200			(2,213,212)	(2,213,212)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization			(223,037,444)	(166,407,463)	(39,417,377)	(17,212,604)	(727,354)	(39,004,288)	(39,731,642)	(519,671)	(27,019,050)	(27,538,721)	(207,683)	(11,985,238)	(12,192,921)

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-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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	6,159,953	0	0	0	0	0	0	0	0	6,159,953	0	6,159,953
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	133,872,205	0	0	96,118,905	96,118,905	0	0	26,268,404	26,268,404	0	11,484,896	11,484,896
9	CD-WA / ID / AN	33,335,820	9,891,429	6,599,962	9,667,227	26,158,618	2,713,935	1,810,847	2,652,420	7,177,202	0	0	0
	TOTAL ACCOUNT	220,057,557	18,421,154	10,005,607	115,474,213	143,900,974	27,780,063	1,810,847	28,920,824	58,511,734	6,159,953	11,484,896	17,644,849
	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	70,223,169	0	0	50,419,533	50,419,533	0	0	13,779,190	13,779,190	0	6,024,446	6,024,446
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	70,408,046	56,417	15,551	50,429,495	50,501,463	100,820	2,127	13,779,190	13,882,137	0	6,024,446	6,024,446
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	66,645,453	26,282,529	14,642,581	25,720,343	66,645,453	0	0	0	0	0	0	0
99	GD-WA / ID / AN	18,324,574	0	0	0	0	12,231,095	3,342,491	2,750,988	18,324,574	0	0	0
99	GD-OR / AS	5,503,222	0	0	0	0	0	0	0	0	5,503,222	0	5,503,222
8	GD-AA	97,188	0	0	0	0	0	0	67,522	67,522	0	29,666	29,666
7	CD-AA	7,635,389	0	0	5,482,133	5,482,133	0	0	1,498,216	1,498,216	0	655,040	655,040
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	105,312,006	27,644,561	15,364,811	34,694,433	77,703,805	12,604,799	3,540,651	5,274,823	21,420,273	5,503,222	684,706	6,187,928

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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	6,268,849	688,122	195,682	4,035,361	4,919,165	188,802	53,690	1,107,192	1,349,684	0	0	0
		TOTAL ACCOUNT	7,019,904	746,988	195,682	4,458,269	5,400,939	411,155	53,690	1,109,649	1,574,494	43,397	1,074	44,471
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	10,773,270	2,619,792	840,251	7,313,227	10,773,270	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,228,882	0	0	0	0	3,257,653	606,391	364,838	4,228,882	0	0	0
99		GD-OR / AS	1,736,953	0	0	0	0	0	0	0	0	1,736,953	0	1,736,953
8		GD-AA	6,059,578	0	0	0	0	0	0	4,209,952	4,209,952	0	1,849,626	1,849,626
7		CD-AA	16,091,944	0	0	11,553,855	11,553,855	0	0	3,157,561	3,157,561	0	1,380,528	1,380,528
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	40,917,095	2,648,508	1,595,286	19,673,500	23,917,294	3,265,532	813,552	7,953,610	12,032,694	1,736,953	3,230,154	4,967,107
	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	3,965,255	289,090	2,211	3,673,954	3,965,255	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	5,602,332	289,090	2,211	4,574,855	4,866,156	110,331	0	451,237	561,568	18,586	156,022	174,608

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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	22,788,942	11,362,165	7,183,965	4,242,812	22,788,942	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	29,953,165	11,616,473	7,505,971	5,118,500	24,240,944	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	44,818,823	10,255,911	5,263,602	29,299,310	44,818,823	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	150,295,904	0	0	107,910,956	107,910,956	0	0	29,491,062	29,491,062	0	12,893,886	12,893,886
9		CD-WA/ ID / AN	17,505,336	11,119,904	69,888	2,546,646	13,736,438	3,050,994	19,175	698,729	3,768,898	0	0	0
		TOTAL ACCOUNT	214,571,540	21,375,815	5,333,490	139,756,912	166,466,217	3,772,641	305,316	30,364,947	34,442,904	694,269	12,968,150	13,662,419
	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	714,799,084	83,611,538	40,756,298	385,423,168	509,791,004	54,864,951	7,630,722	91,729,927	154,225,600	15,054,823	35,727,657	50,782,480

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-12E
COMMON INTANGIBLE PLANT	
For Twelve Months Ended June 30, 2025	
Ending Balance 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	91,080,019	0	0	65,394,543	65,394,543	0	0	17,871,721	17,871,721	0	7,813,755	7,813,755
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	92,626,578	698,837	0	65,599,547	66,298,384	191,741	0	17,955,841	18,147,582	354,611	7,826,001	8,180,612
	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	46,935,792	0	0	33,699,429	33,699,429	0	0	9,209,741	9,209,741	0	4,026,622	4,026,622
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	48,075,784	0	0	33,699,429	33,699,429	0	0	10,001,762	10,001,762	0	4,374,593	4,374,593
	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

RESULTS OF OPERATIONS			Report ID: C-IPL-12E		AVISTA UTILITIES									
COMMON INTANGIBLE PLANT					Gas-North Copy									
For Twelve Months Ended June 30, 2025														
Ending Balance 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	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	35,486,091	0	0	25,478,658	25,478,658	0	0	6,963,081	6,963,081	0	3,044,352	3,044,352
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	35,486,091	0	0	25,478,658	25,478,658	0	0	6,963,081	6,963,081	0	3,044,352	3,044,352
		TOTAL	326,191,969	1,224,172	0	232,667,140	233,891,312	1,270,751	2,333,207	61,172,717	64,776,675	819,564	26,704,418	27,523,982

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-12E
For Twelve Months Ended June 30, 2025	
Ending Balance 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	(57,984,397)	(41,632,218)	(11,377,698)	(4,974,481)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(650,774)	(178,555)	0
		Total	(58,813,726)	(42,282,992)	(11,556,253)	(4,974,481)

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: C-WKC-12E
COMMON WORKING CAPITAL	
For Twelve Months Ended June 30, 2025 Ending Balance 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	8,276,676	8,276,676	0	0	0	0	8,276,676
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(680)	(680)	0	0	0	0	(680)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	163,925,443	58,277,075	0	222,202,518	142,913,247	48,062,109	21,012,196	10,214,966	0
TOTAL		163,925,443	58,277,075	8,275,996	230,478,514	142,913,247	48,062,109	21,012,196	10,214,966	8,275,996

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