RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	**G-ROR-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	711,277	403,404	307,873
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	711,277	403,404	307,873
G-APL	Gas Net Adjusted Rate Base	823,550,733	589,723,143	233,827,590
	RATE OF RETURN	0.086%	0.068%	0.132%

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

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS ALLOCATION PERCENTAGES	**G-ALL-1A**	
For Month Ended May 31, 2025		
Average of Monthly Averages Basis		

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2021 thru 12-31-2023	**100.000%**	**66.630%**	**33.370%**
	Input	Number of Customers	5-01-2025 thru 05-31-2025	276,215	178,994	97,221
2		Percent		**100.000%**	**64.802%**	**35.198%**
	G-OPS	Direct Distribution Operating Expense	5-01-2025 thru 05-31-2025	1,454,998	1,096,970	358,028
3		Percent		**100.000%**	**75.393%**	**24.607%**
	Input	Jurisdictional 4-Factor Ratio	01-01-2024 thru 12-31-2024			
		Direct O & M Accounts 798 - 894		7,090,943	4,696,913	2,394,030
		Direct O & M Accounts 901 - 935		3,692,764	2,846,243	846,521
		Total		10,783,707	7,543,156	3,240,551
		Percentage		100.000%	69.950%	30.050%
		Direct Labor				
		Amount: Accounts 798 - 894		7,641,708	5,417,414	2,224,294
		Amount: Accounts 901 - 935		3,692,640	2,640,101	1,052,539
		Total		11,334,348	8,057,515	3,276,833
		Percentage		100.000%	71.089%	28.911%
		Total Number of Customers		275,488	178,840	96,648
		Percentage		100.000%	64.918%	35.082%
		Total Direct Plant		771,733,231	548,944,045	222,789,186
		Percentage		100.000%	71.131%	28.869%
		Total Four Factor Allocators		400.000%	277.088%	122.912%
4		Percent		**100.000%**	**69.272%**	**30.728%**
	Input	Actual Therms Purchased	5-01-2025 thru 05-31-2025	12,567,976	8,198,091	4,369,885
6		Percent		**100.000%**	**65.230%**	**34.770%**

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS ALLOCATION PERCENTAGES	**G-ALL-1A**	
For Month Ended May 31, 2025		
Average of Monthly Averages Basis		

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

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	**G-ALL-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS ALLOCATION PERCENTAGES	**G-ALL-1A**	
For Month Ended May 31, 2025		
Average of Monthly Averages Basis		

				Total	Electric	Gas North	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2024 thru 12-31-2024	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894		105,488,556	95,310,502	10,178,054	0
		Direct O & M Accts 901 - 935		32,328,578	28,709,110	3,619,468	0
		Adjustments		0	0	0	0
		Total		137,817,134	124,019,612	13,797,522	0
		Percentage		100.000%	89.989%	10.011%	0.000%
		Direct Labor Accts 580 - 894		64,445,402	52,335,757	12,109,645	0
		Direct Labor Accts 901 - 935		24,076,552	20,149,962	3,926,590	0
		Total		88,521,954	72,485,719	16,036,235	0
		Percentage		100.000%	81.884%	18.116%	0.000%
		Number of Customers at		697,655	422,167	275,488	0
		Percentage		100.000%	60.512%	39.488%	0.000%
		Net Direct Plant		4,344,397,972	3,540,420,196	803,977,776	0
		Percentage		100.000%	81.494%	18.506%	0.000%
		Total Percentages		400.000%	313.879%	86.121%	0.000%
9		Average (CD AN/ID/WA)		**100.000%**	**78.471%**	**21.529%**	**0.000%**

				Total	Electric	Gas North	Oregon Gas
JP		Gas North/Oregon JP Factor %	01-01-2024 thru 12-31-2024	100.000%	0.000%	90.350%	9.650%

				System	Washington	Idaho
		Actual Annual Throughput	01-01-2024 thru 12-31-2024	281,413,812	186,878,088	94,535,724
10		Percent		**100.000%**	**66.407%**	**33.593%**
		Book Depreciation	5-01-2025 thru 05-31-2025	2,778,053	2,021,211	756,842
11		Percent		**100.000%**	**72.756%**	**27.244%**
		Net Gas Plant (before ADFIT) - AMA	04-01-2025 thru 05-31-2025	899,297,263	638,925,615	260,371,648
12		Percent		**100.000%**	**71.047%**	**28.953%**
	G-PLT	Net Gas General Plant - AMA	04-01-2025 thru 05-31-2025	101,481,893	78,961,197	22,520,696
13		Percent		**100.000%**	**77.808%**	**22.192%**
		Net Allocated Schedule M's - AMA	5-01-2025 thru 05-31-2025	-3,992,533	-2,863,485	-1,129,048
14		Percent		**100.000%**	**71.721%**	**28.279%**
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	12,087,452	0	12,087,452	8,486,665	0	8,486,665	3,600,787	0	3,600,787
99	4812XX	Commercial - Firm & Interruptible	5,841,444	0	5,841,444	4,462,809	0	4,462,809	1,378,635	0	1,378,635
99	4813XX	Industrial-Firm	192,663	0	192,663	125,432	0	125,432	67,231	0	67,231
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	27,747	0	27,747	26,143	0	26,143	1,604	0	1,604
99	499XXX	Unbilled Revenue	(2,218,033)	0	(2,218,033)	(1,765,440)	0	(1,765,440)	(452,593)	0	(452,593)
		TOTAL SALES TO ULTIMATE CUSTOMERS	15,931,273	0	15,931,273	11,335,609	0	11,335,609	4,595,664	0	4,595,664
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	992,020	0	992,020	647,095	0	647,095	344,925	0	344,925
4	488000	Miscellaneous Service Revenues	839	0	839	375	0	375	464	0	464
99	488048	COVID-19 Reconnect Fee Contra	0	0	0	0	0	0	0	0	0
99	4893XX	Transportation Revenues	851,040	0	851,040	800,860	0	800,860	50,180	0	50,180
99	493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
99	495010	CCA Allowance Revenue	0	0	0	0	0	0	0	0	0
99	407310	CCA Allowance Revenue Deferral	0	0	0	0	0	0	0	0	0
4	495XXX	Other Gas Revenues	2,549,427	17,420	2,566,847	2,123,026	12,067	2,135,093	426,401	5,353	431,754
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	496140	Provision for Rate Refund - BOD Fees	(13,083)	0	(13,083)	(13,083)	0	(13,083)	0	0	0
		TOTAL OTHER OPERATING REVENUES	4,380,243	17,420	4,397,663	3,558,273	12,067	3,570,340	821,970	5,353	827,323
		TOTAL GAS REVENUES	20,311,516	17,420	20,328,936	14,893,882	12,067	14,905,949	5,417,634	5,353	5,422,987
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	6,652,131	0	6,652,131	4,351,151	0	4,351,151	2,300,980	0	2,300,980
99	808XXX	Net Natural Gas Storage Transactions	(1,006,313)	0	(1,006,313)	(656,418)	0	(656,418)	(349,895)	0	(349,895)
99	811000	Gas Used for Products Extraction	(35,220)	0	(35,220)	(22,974)	0	(22,974)	(12,246)	0	(12,246)
10	813000	Other Gas Expenses	0	91,441	91,441	0	60,723	60,723	0	30,718	30,718
99	813010	Gas Technology Institute (GTI) Expenses	4,973	0	4,973	3,320	0	3,320	1,653	0	1,653
99	813100	CCA Emission Expense	2,169,593	0	2,169,593	2,169,593	0	2,169,593	0	0	0
99	407417	Regulatory Credits-CCA	(2,169,593)	0	(2,169,593)	(2,169,593)	0	(2,169,593)	0	0	0
		TOTAL PRODUCTION EXPENSES	5,615,571	91,441	5,707,012	3,675,079	60,723	3,735,802	1,940,492	30,718	1,971,210
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	99,173	99,173	0	66,079	66,079	0	33,094	33,094
1	837000	Other Equipment	0	147,705	147,705	0	98,416	98,416	0	49,289	49,289
		TOTAL UNDERGROUND STORAGE OPER EXP	0	246,878	246,878	0	164,495	164,495	0	82,383	82,383
G-DEPX		Depreciation Expense-Underground Storage	0	68,223	68,223	0	45,457	45,457	0	22,766	22,766
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	23,691	23,691	0	15,785	15,785	0	7,906	7,906
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	91,914	91,914	0	61,242	61,242	0	30,672	30,672
		TOTAL UNDERGROUND STORAGE EXPENSES	0	338,792	338,792	0	225,737	225,737	0	113,055	113,055

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS OPERATING STATEMENT	**G-OPS-1A**	
For Month Ended May 31, 2025		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	51,791	184,527	236,318	37,169	139,120	176,289	14,622	45,407	60,029
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	554,870	82,569	637,439	384,246	62,251	446,497	170,624	20,318	190,942
3	875000	Measuring & Reg Sta Exp-General	20,803	0	20,803	18,103	0	18,103	2,700	0	2,700
3	876000	Measuring & Reg Sta Exp-Industrial	2,026	0	2,026	316	0	316	1,710	0	1,710
3	877000	Measuring & Reg Sta Exp-City Gate	3,239	0	3,239	2,903	0	2,903	336	0	336
3	878000	Meter & House Regulator Expenses	70,891	0	70,891	58,714	0	58,714	12,177	0	12,177
3	879000	Customer Installation Expenses	114,312	7,968	122,280	69,909	6,007	75,916	44,403	1,961	46,364
3	880000	Other Expenses	223,589	95,676	319,265	180,638	72,133	252,771	42,951	23,543	66,494
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	20,133	0	20,133	16,192	0	16,192	3,941	0	3,941
3	887000	Mains	170,691	0	170,691	141,803	0	141,803	28,888	0	28,888
3	889000	Measuring & Reg Sta Exp-General	37,981	3,046	41,027	19,715	2,296	22,011	18,266	750	19,016
3	890000	Measuring & Reg Sta Exp-Industrial	5,803	0	5,803	2,869	0	2,869	2,934	0	2,934
3	891000	Measuring & Reg Sta Exp-City Gate	(26,184)	0	(26,184)	1,912	0	1,912	(28,096)	0	(28,096)
3	892000	Services	116,082	0	116,082	95,586	0	95,586	20,496	0	20,496
3	893000	Meters & House Regulators	88,972	69,204	158,176	66,895	52,175	119,070	22,077	17,029	39,106
3	894000	Other Equipment	0	15,662	15,662	0	11,808	11,808	0	3,854	3,854
		TOTAL DISTRIBUTION OPERATING EXP	1,454,999	458,652	1,913,651	1,096,970	345,790	1,442,760	358,029	112,862	470,891
G-DEPX		Depreciation Expense-Distribution	2,143,976	4,408	2,148,384	1,555,264	2,875	1,558,139	588,712	1,533	590,245
G-OTX		Taxes Other Than FIT	1,462,512	0	1,462,512	1,281,245	0	1,281,245	181,267	0	181,267
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,606,488	4,408	3,610,896	2,836,509	2,875	2,839,384	769,979	1,533	771,512
		TOTAL DISTRIBUTION EXPENSES	5,061,487	463,060	5,524,547	3,933,479	348,665	4,282,144	1,128,008	114,395	1,242,403

RESULTS OF OPERATIONS			Report ID:	AVISTA UTILITIES								
GAS OPERATING STATEMENT			**G-OPS-1A**									
For Month Ended May 31, 2025												
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	9,404	9,404	0	6,094	6,094	0	3,310	3,310
2	902000	Meter Reading Expenses		20,638	21,972	42,610	16,659	14,238	30,897	3,979	7,734	11,713
2	903XXX	Customer Records & Collection Expenses		59,572	520,965	580,537	35,357	337,596	372,953	24,215	183,369	207,584
2	904000	Uncollectible Accounts		41,021	0	41,021	24,759	0	24,759	16,262	0	16,262
2	905000	Misc Customer Accounts		0	5,158	5,158	0	3,342	3,342	0	1,816	1,816
		TOTAL CUSTOMER ACCOUNTS EXPENSES		121,231	557,499	678,730	76,775	361,270	438,045	44,456	196,229	240,685
		CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses		1,058,412	8,944	1,067,356	885,634	5,796	891,430	172,778	3,148	175,926
2	909000	Advertising		9,704	43,827	53,531	6,699	28,401	35,100	3,005	15,426	18,431
2	910000	Misc Customer Service & Info Exp		0	3,100	3,100	0	2,009	2,009	0	1,091	1,091
		TOTAL CUSTOMER SERVICE & INFO EXP		1,068,116	55,871	1,123,987	892,333	36,206	928,539	175,783	19,665	195,448
		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		57,072	896,503	953,575	37,322	621,026	658,348	19,750	275,477	295,227
4	921000	Office Supplies & Expenses		41	130,192	130,233	41	90,187	90,228	0	40,005	40,005
4	922000	Admin. Expenses Transferred - Credit		0	(2,824)	(2,824)	0	(1,956)	(1,956)	0	(868)	(868)
4	923000	Outside Services Employed		126,906	307,829	434,735	86,272	213,239	299,511	40,634	94,590	135,224
4	924000	Property Insurance Premium		0	60,208	60,208	0	41,707	41,707	0	18,501	18,501
4	925XXX	Injuries and Damages		2,446	200,463	202,909	1,811	138,865	140,676	635	61,598	62,233
4	926XXX	Employee Pensions and Benefits		222,794	483,207	706,001	166,189	334,727	500,916	56,605	148,480	205,085
4	928000	Regulatory Commission Expenses		132,594	23,452	156,046	97,223	16,246	113,469	35,371	7,206	42,577
4	930000	Miscellaneous General Expenses		1,537	445,533	447,070	837	308,630	309,467	700	136,903	137,603
4	931000	Rents		0	12,142	12,142	0	8,411	8,411	0	3,731	3,731
4	935000	Maintenance of General Plant		52,810	286,280	339,090	46,222	198,312	244,534	6,588	87,968	94,556
		TOTAL ADMIN & GEN OPERATING EXP		596,200	2,842,985	3,439,185	435,917	1,969,394	2,405,311	160,283	873,591	1,033,874

RESULTS OF OPERATIONS			Report ID:	AVISTA UTILITIES								
GAS OPERATING STATEMENT			**G-OPS-1A**									
For Month Ended May 31, 2025												
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		132,363	429,084	561,447	120,380	297,235	417,615	11,983	131,849	143,832
G-AMTX		Amortization Expense - General Plant - 303000		5,671	6,958	12,629	2,072	4,820	6,892	3,599	2,138	5,737
G-AMTX		Amortization Expense - Misc IT Intangible Plant - :		4,141	875,836	879,977	4,141	606,709	610,850	0	269,127	269,127
G-AMTX		Amortization Expense-General Plant - 390200, 39		0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization		0	0	0	0	0	0	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extens		0	0	0	0	0	0	0	0	0
99	407305	Natural Gas Depreciation Study Deferral		0	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization		62,904	0	62,904	62,904	0	62,904	0	0	0
99	407307	Regulatory Debit - Existing Meters Deferral Amort		26,505	0	26,505	26,505	0	26,505	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization		2,820	15,849	18,669	1,865	11,260	13,125	955	4,589	5,544
99	407314	Regulatory Debit - FISERVE Amortization		0	0	0	0	0	0	0	0	0
99	407317	Regulatory Debit - CCA WA Gas Amortization		2,503,989	0	2,503,989	2,503,989	0	2,503,989	0	0	0
99	407319	AFUDC Equity DFIT Deferral		2,497	0	2,497	0	0	0	2,497	0	2,497
99	407332	Existing Meters/ERTs Excess Depreciation Deferr		0	0	0	0	0	0	0	0	0
99	407337	Regulatory Debit - Depreciation Deferral		31,949	0	31,949	0	0	0	31,949	0	31,949
99	407343	Amortization of Deferred Reg Fees		60,412	0	60,412	60,412	0	60,412	0	0	0
99	407347	COVID-19 Deferred Costs		(4,916)	0	(4,916)	(3,744)	0	(3,744)	(1,172)	0	(1,172)
99	407357	AMORT OF INTERVENOR FUND DEFER		0	0	0	0	0	0	0	0	0
99	407359	Insurance Balance Acct O&M - Amort		8,271	0	8,271	8,271	0	8,271	0	0	0
99	407381	Voluntary RNG Revenue Offset		3,718	0	3,718	3,120	0	3,120	598	0	598
99	407407	Reg. Credits-Amortization Depreciation Benefit		0	0	0	0	0	0	0	0	0
99	407413	Reg Credits - Williams Outage		0	0	0	0	0	0	0	0	0
99	407416	Reg. Credits-CCA B&O Tax		0	0	0	0	0	0	0	0	0
99	407419	Amortization AFUDC Equity Tax Credit		0	0	0	0	0	0	0	0	0
99	407426	Reg Credits - CCA WA Gas Amortization		(908,891)	0	(908,891)	(908,891)	0	(908,891)	0	0	0
99	407436	Regulatory Deferral - AMI		0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral		(31,693)	0	(31,693)	(31,693)	0	(31,693)	0	0	0
99	407443	Regulatory Deferral - Reg. Fees		0	0	0	0	0	0	0	0	0
99	407447	Regulatory Deferral - COVID-19		0	0	0	0	0	0	0	0	0
99	407452	Regulatory Deferral - Intervenor Funding		0	0	0	0	0	0	0	0	0
99	407454	Regulatory Deferral - Pension Settlement Deferral		0	0	0	0	0	0	0	0	0
99	407459	Insurance Balancing		(10,940)	0	(10,940)	8,324	0	8,324	(19,264)	0	(19,264)
99	407493	Amortization Remand Residual		0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT--A&G		65,168	140,637	205,805	48,873	97,422	146,295	16,295	43,215	59,510
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES		1,953,968	1,468,364	3,422,332	1,906,528	1,017,446	2,923,974	47,440	450,918	498,358
		TOTAL ADMIN & GENERAL EXPENSES		2,550,168	4,311,349	6,861,517	2,342,445	2,986,840	5,329,285	207,723	1,324,509	1,532,232
		TOTAL EXPENSES BEFORE FIT		14,416,573	5,818,012	20,234,585	10,920,111	4,019,441	14,939,552	3,496,462	1,798,571	5,295,033
		NET OPERATING INCOME (LOSS) BEFORE FIT				94,351			(33,603)			127,954
G-FIT		FEDERAL INCOME TAX				(955,011)			(755,544)			(199,467)
G-FIT		DEFERRED FEDERAL INCOME TAX				338,085			318,537			19,548
G-FIT		AMORTIZED INVESTMENT TAX CREDIT				0			0			0
		GAS NET OPERATING INCOME (LOSS)				711,277			403,404			307,873

ALLOCATION RATIOS:

			System	Washington	Idaho
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers	100.000%	64.802%	35.198%
G-ALL	3	Direct Distribution Operating Expense	100.000%	75.393%	24.607%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	10	Actual Annual Throughput	100.000%	66.407%	33.593%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	**G-495-1A**
For Month Ended May 31, 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	4,955	17,420	22,375	4,955	12,067	17,022	0	5,353	5,353
4	495028	Deferred Exchange Reservation	906,250	0	906,250	591,147	0	591,147	315,103	0	315,103
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,412,047	0	1,412,047	1,294,693	0	1,294,693	117,354	0	117,354
4	495329	Amortization Res Decoupling Deferral	(223,972)	0	(223,972)	(183,937)	0	(183,937)	(40,035)	0	(40,035)
4	495338	Non-Res Decoupling Deferred Rev	498,634	0	498,634	449,982	0	449,982	48,652	0	48,652
4	495339	Amortization Non-Res Decoupling	(48,486)	0	(48,486)	(33,813)	0	(33,813)	(14,673)	0	(14,673)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	2,549,428	17,420	2,566,848	2,123,027	12,067	2,135,094	426,401	5,353	431,754

ALLOCATION RATIOS:

			System	Washington	Idaho
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	**G-804-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
6	804000	Gas Purchases	3,643,578	0	3,643,578	2,376,658	0	2,376,658	1,266,920	0	1,266,920
1	804001	Pipeline Demand Costs	2,356,106	0	2,356,106	1,569,873	0	1,569,873	786,233	0	786,233
1	804002	Transport Variable Charges	32,523	0	32,523	21,670	0	21,670	10,853	0	10,853
6	804010	Gas Costs - Fixed Hedge	(3,555)	0	(3,555)	(2,319)	0	(2,319)	(1,236)	0	(1,236)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	22,062	0	22,062	14,391	0	14,391	7,671	0	7,671
6	804018	Merchandise Processing Fee	0	0	0	0	0	0	0	0	0
6	804020	Natural Gas Tariffs	0	0	0	0	0	0	0	0	0
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	152,322	0	152,322	99,360	0	99,360	52,962	0	52,962
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	163,176	0	163,176	106,440	0	106,440	56,736	0	56,736
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(64,567)	0	(64,567)	6,801	0	6,801	(71,368)	0	(71,368)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	350,486	0	350,486	158,277	0	158,277	192,209	0	192,209
		TOTAL PURCHASED GAS COSTS	6,652,131	0	6,652,131	4,351,151	0	4,351,151	2,300,980	0	2,300,980

ALLOCATION RATIOS:

			SYSTEM	WASHINGTON	IDAHO
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	6	Actual Therms Purchased	100.000%	65.230%	34.770%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	**G-908-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
2	908000	Customer Assistance Expense	13,633	8,944	22,577	9,273	5,796	15,069	4,360	3,148	7,508
99	908600	Public Purpose Tariff Rider Expense Offset	1,270,503	0	1,270,503	1,067,653	0	1,067,653	202,850	0	202,850
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbille	(225,724)	0	(225,724)	(191,292)	0	(191,292)	(34,432)	0	(34,432)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	1,058,412	8,944	1,067,356	885,634	5,796	891,430	172,778	3,148	175,926

ALLOCATION RATIOS:

			SYSTEM	WASHINGTON	IDAHO
G-ALL	2	Number of Customers	100.000%	64.802%	35.198%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
INTEREST DEDUCTION FOR FIT--GAS NORTH	**G-INT-1A**	
For Month Ended May 31, 2025		
Average of Monthly Averages Basis		

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		55.11%	55.11%
2	Cost of Debt		5.114%	5.122%
	Total Cost of Debt		2.818%	2.823%
	Total Weighted Cost		2.818%	2.823%
G-APL	Net Rate Base	823,550,733	589,723,143	233,827,590
	Interest Deduction for FIT Calculation	23,219,351	16,618,398	6,600,953

1 AMA Actual Debt Ratio
2 AMA Actual Debt Cost

RESULTS OF OPERATIONS
FEDERAL INCOME TAXES--GAS
For Month Ended May 31, 2025
Average of Monthly Averages Basis

Report ID:
G-FIT-1A

AVISTA UTILITIES

Ref/Basis		Description	System	Washington	Idaho
		Calculation of Taxable Operating Income:			
G-OPS		Operating Revenue	20,328,936	14,905,949	5,422,987
G-OPS		Operating & Maintenance Expense	13,109,443	9,114,952	3,994,491
G-OPS		Book Deprec/Amort and Reg Amortizations	5,433,134	4,381,275	1,051,859
G-OTX		Taxes Other than FIT	1,692,008	1,443,325	248,683
		Net Operating Income Before FIT	94,351	(33,603)	127,954
G-INT		Less: Interest Expense	1,934,946	1,384,867	550,079
G-OTX		Less: Idaho ITC Deferral & Amortization	(395)	0	(395)
G-SCM		Schedule M Adjustments	(2,706,681)	(2,179,360)	(527,321)
		Taxable Net Operating Income	(4,547,671)	(3,597,830)	(949,841)
		Tax Rate	21.00%	21.00%	21.00%
		Federal Income Tax	(955,011)	(755,544)	(199,467)
G-DTE		Deferred FIT	446,727	376,457	70,270
G-DTE		Customer Tax Credit Amortization	(108,642)	(57,920)	(50,722)
99	411400	Amortized Investment Tax Credit	0	0	0
		Total FIT/Deferred FIT & ITC	(616,926)	(437,007)	(179,919)
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	**G-SCM-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

			************** SYSTEM **************			*********** WASHINGTON ***********			************** IDAHO ***************		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	2,286,151	1,384,508	3,670,659	1,681,857	957,096	2,638,953	604,294	427,412	1,031,706
12	997001	Contributions In Aid of Construction	0	150,001	150,001	0	106,571	106,571	0	43,430	43,430
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(8,065)	(8,065)	0	(5,730)	(5,730)	0	(2,335)	(2,335)
99	997010	Deferred Gas Credit and Refunds	285,919	(906,250)	(620,331)	165,078	(643,863)	(478,785)	120,841	(262,387)	(141,546)
12	997016	Redemption Expense Amortization	0	1,783	1,783	0	1,267	1,267	0	516	516
99	997018	DSM Tariff Rider	(1,124,468)	0	(1,124,468)	(1,122,986)	0	(1,122,986)	(1,482)	0	(1,482)
12	997020	FAS87 Current Pension Accrual	0	(8,842)	(8,842)	0	(6,282)	(6,282)	0	(2,560)	(2,560)
12	997027	Customer Uncollectibles	(41,710)	(51,885)	(93,595)	(51,503)	(36,863)	(88,366)	9,793	(15,022)	(5,229)
99	997031	Decoupling Mechanism	(1,638,222)	0	(1,638,222)	(1,526,924)	0	(1,526,924)	(111,298)	0	(111,298)
12	997032	Interest Rate Swaps	0	91,670	91,670	0	65,129	65,129	0	26,541	26,541
12	997035	Leases	0	7,325	7,325	0	5,074	5,074	0	2,251	2,251
12	997048	AFUDC	0	(36,263)	(36,263)	0	(25,764)	(25,764)	0	(10,499)	(10,499)
12	997049	Tax Depreciation	0	(3,686,801)	(3,686,801)	0	(2,619,362)	(2,619,362)	0	(1,067,439)	(1,067,439)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(451,597)	0	(451,597)	(417,165)	0	(417,165)	(34,432)	0	(34,432)
12	997080	Book Transportation Depreciation	0	288,515	288,515	0	204,981	204,981	0	83,534	83,534
12	997081	Deferred Compensation	0	2,446	2,446	0	1,738	1,738	0	708	708
4	997082	Meal Disallowances	0	12,651	12,651	0	8,764	8,764	0	3,887	3,887
12	997083	Paid Time Off	0	84,105	84,105	0	59,754	59,754	0	24,351	24,351
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(325,000)	(325,000)	0	(230,903)	(230,903)	0	(94,097)	(94,097)
99	997105	WA Nat Gas Line Extension	0	0	0	0	0	0	0	0	0
99	997107	MDM System	89,409	0	89,409	89,409	0	89,409	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	(5,178)	(5,178)	0	(3,679)	(3,679)	0	(1,499)	(1,499)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	(45,235)	(45,235)	0	(32,138)	(32,138)	0	(13,097)	(13,097)
12	997115	AFUDC Equity DFIR Deferral	2,497	0	2,497	0	0	0	2,497	0	2,497
12	997118	Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
12	997119	AFUDC Tax CPI	0	67,484	67,484	0	47,945	47,945	0	19,539	19,539
12	997120	Transportation Tax Disallowance	0	686	686	0	487	487	0	199	199
12	997122	Regulatory Fees	60,412	0	60,412	60,412	0	60,412	0	0	0
12	997125	COVID-19	(4,916)	0	(4,916)	(3,744)	0	(3,744)	(1,172)	0	(1,172)
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(794,449)	(794,449)	0	(564,432)	(564,432)	0	(230,017)	(230,017)
12	997129	Mixed Service Costs (IDD#5)	0	(291,666)	(291,666)	0	(207,220)	(207,220)	0	(84,446)	(84,446)
12	997138	Intervenor Funding	0	0	0	0	0	0	0	0	0
12	997139	Pension Settlement	0	10,521	10,521	0	7,475	7,475	0	3,046	3,046
99	997140	Insurance Balancing	(1,274)	0	(1,274)	17,990	0	17,990	(19,264)	0	(19,264)
99	997141	CCA	1,812,774	0	1,812,774	1,812,774	0	1,812,774	0	0	0
99	997143	Depreciation Rate Deferral	256	0	256	(31,693)	0	(31,693)	31,949	0	31,949
99	997144	Williams Pipeline Outage	0	0	0	0	0	0	0	0	0
12	997145	Sec 174 Research Costs	0	65,406	65,406	0	46,469	46,469	0	18,937	18,937
99	997147	Energy Efficiency Program	(2,462)	0	(2,462)	(2,462)	0	(2,462)	0	0	0
12	997164	Book Depreciation FT	0	0	0	0	0	0	0	0	0
12	997165	AFUDC Tax CPI CWIP	0	0	0	0	0	0	0	0	0
99	997168	BOD Fees	13,083	0	13,083	13,083	0	13,083	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	1,285,852	(3,992,533)	(2,706,681)	684,126	(2,863,486)	(2,179,360)	601,726	(1,129,047)	(527,321)

ALLOCATION RATIOS:

			System	Washington	Idaho
G-ALL	1	Contract System Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers	100.000%	64.802%	35.198%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	6	Actual Therms Purchased	100.000%	65.230%	34.770%
G-ALL	11	Book Depreciation	100.000%	72.756%	27.244%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.047%	28.953%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
DEFERRED INCOME TAX EXPENSE--GAS	**G-DTE-1A**	
For Month Ended May 31, 2025		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	115,510	82,066	33,444
99	410100	Deferred Federal Income Tax Exp	(34,268)	(27,281)	(6,987)
		SUBTOTAL	81,242	54,785	26,457
12	411100	Deferred Federal Income Tax Expense - Allocated	5,705	4,053	1,652
99	411100	Deferred Federal Income Tax Exp	244,332	236,805	7,527
		SUBTOTAL	250,037	240,858	9,179
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	115,448	80,814	34,634
		SUBTOTAL	115,448	80,814	34,634
		Total Deferred Federal Income Tax Expense	**446,727**	**376,457**	**70,270**
99	411193	Customer Tax Credit Amortization	(108,642)	(57,920)	(50,722)
		SUBTOTAL	**(108,642)**	**(57,920)**	**(50,722)**

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.047%	28.953%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	**G-OTX-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	************* SYSTEM ************* Direct	Allocated	Total	********* WASHINGTON ********** Direct	Allocated	Total	************* IDAHO ************** Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	23,691	23,691	0	15,785	15,785	0	7,906	7,906
		TOTAL UNDERGROUND STORAGE TAX	0	23,691	23,691	0	15,785	15,785	0	7,906	7,906
		DISTRIBUTION									
99	408110	State Excise Tax	548,227	0	548,227	548,227	0	548,227	0	0	0
99	408120	Municipal Occupation & License Tax	558,486	0	558,486	467,228	0	467,228	91,258	0	91,258
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	356,194	0	356,194	265,790	0	265,790	90,404	0	90,404
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(395)	0	(395)	0	0	0	(395)	0	(395)
		TOTAL DISTRIBUTION TAX	1,462,512	0	1,462,512	1,281,245	0	1,281,245	181,267	0	181,267
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	65,168	140,637	205,805	48,873	97,422	146,295	16,295	43,215	59,510
		TOTAL A&G TAX	65,168	140,637	205,805	48,873	97,422	146,295	16,295	43,215	59,510
		TOTAL TAXES OTHER THAN FIT	1,527,680	164,328	1,692,008	1,330,118	113,207	1,443,325	197,562	51,121	248,683

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES								
GAS UTILITY PLANT		**G-PLT-1A**									
For Month Ended May 31, 2025											
Average of Monthly Averages Basis			************** SYSTEM **************			********** WASHINGTON **********			************* IDAHO *************		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	302000	Franchise & Consents	4,811	656	5,467	4,811	454	5,265	0	202	202
4	303000	Misc Intangible Plant (303000)	3,355,801	1,262,758	4,618,559	1,022,594	874,738	1,897,332	2,333,207	388,020	2,721,227
4	3031XX	Misc Intangible IT Plant (3031XX)	248,157	59,498,306	59,746,463	248,157	41,215,667	41,463,824	0	18,282,639	18,282,639
		TOTAL INTANGIBLE PLANT	3,608,769	60,761,720	64,370,489	1,275,562	42,090,859	43,366,421	2,333,207	18,670,861	21,004,068
		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	3,801,067	3,801,067	0	2,532,651	2,532,651	0	1,268,416	1,268,416
1	352XXX	Wells	0	24,422,236	24,422,236	0	16,272,536	16,272,536	0	8,149,700	8,149,700
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	16,316,865	16,316,865	0	10,871,927	10,871,927	0	5,444,938	5,444,938
1	355000	Measuring & Regulating Equipment	0	2,925,466	2,925,466	0	1,949,238	1,949,238	0	976,228	976,228
1	356000	Purification Equipment	0	545,143	545,143	0	363,229	363,229	0	181,914	181,914
1	357000	Other Equipment	0	3,939,338	3,939,338	0	2,624,781	2,624,781	0	1,314,557	1,314,557
		TOTAL UNDERGROUND STORAGE PLAN	0	55,518,168	55,518,168	0	37,018,967	37,018,967	0	18,499,201	18,499,201
		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	762,744	0	762,744	570,120	0	570,120	192,624	0	192,624
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	537,701,141	2,518,938	540,220,079	372,889,914	1,643,103	374,533,017	164,811,227	875,835	165,687,062
6	378000	Measuring & Reg Station Equip-General	7,911,085	0	7,911,085	4,957,990	0	4,957,990	2,953,095	0	2,953,095
6	379000	Measuring & Reg Station Equip-City Gate	7,296,326	0	7,296,326	2,106,787	0	2,106,787	5,189,539	0	5,189,539
6	380000	Services	376,832,192	0	376,832,192	254,966,853	0	254,966,853	121,865,339	0	121,865,339
6	381XXX	Meters	140,544,725	0	140,544,725	103,885,161	0	103,885,161	36,659,564	0	36,659,564
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	4,619,068	0	4,619,068	3,499,511	0	3,499,511	1,119,557	0	1,119,557
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,077,536,792	2,518,938	1,080,055,730	744,021,925	1,643,103	745,665,028	333,514,867	875,835	334,390,702
		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	29,568,668	28,895,171	58,463,839	27,758,355	20,016,263	47,774,618	1,810,313	8,878,908	10,689,221
4	391XXX	Office Furniture & Equipment	102,947	13,717,109	13,820,056	100,820	9,502,116	9,602,936	2,127	4,214,993	4,217,120
4	392XXX	Transportation Equipment	16,288,418	5,346,381	21,634,799	12,598,311	3,703,545	16,301,856	3,690,107	1,642,836	5,332,943
4	393000	Stores Equipment	462,558	1,109,649	1,572,207	409,094	768,676	1,177,770	53,464	340,973	394,437
4	394000	Tools, Shop & Garage Equipment	4,042,663	7,911,297	11,953,960	3,233,007	5,480,314	8,713,321	809,656	2,430,983	3,240,639
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	4,079,155	29,716,847	33,796,002	3,773,839	20,585,454	24,359,293	305,316	9,131,393	9,436,709
4	398000	Miscellaneous Equipment	6,989	122,273	129,262	0	84,701	84,701	6,989	37,572	44,561

RESULTS OF OPERATIONS			Report ID:
GAS UTILITY PLANT			**G-PLT-1A**
For Month Ended May 31, 2025			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM Direct	SYSTEM Allocated	SYSTEM Total	WASHINGTON Direct	WASHINGTON Allocated	WASHINGTON Total	IDAHO Direct	IDAHO Allocated	IDAHO Total
		TOTAL GENERAL PLANT	62,578,887	91,022,620	153,601,507	54,803,366	63,053,190	117,856,556	7,775,521	27,969,430	35,744,951
		TOTAL PLANT IN SERVICE	1,143,724,448	209,821,446	1,353,545,894	800,100,853	143,806,119	943,906,972	343,623,595	66,015,327	409,638,922
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(21,077,519)	(21,077,519)	0	(14,043,951)	(14,043,951)	0	(7,033,568)	(7,033,568)
G-ADEP		Distribution Plant	(340,208,763)	(2,153,669)	(342,362,432)	(223,819,678)	(1,404,838)	(225,224,516)	(116,389,085)	(748,831)	(117,137,916)
G-ADEP		General Plant	(20,485,855)	(31,633,759)	(52,119,614)	(16,982,021)	(21,913,338)	(38,895,359)	(3,503,834)	(9,720,421)	(13,224,255)
		TOTAL ACCUMULATED DEPRECIATION	(360,694,618)	(54,864,947)	(415,559,565)	(240,801,699)	(37,362,127)	(278,163,826)	(119,892,919)	(17,502,820)	(137,395,739)
		ACCUMULATED AMORTIZATION									
G-AAMT		Franchises - 302000	0	(22)	(22)	0	(15)	(15)	0	(7)	(7)
G-AAMT		General Plant - 303000	(576,934)	(1,217,726)	(1,794,660)	(374,649)	(843,543)	(1,218,192)	(202,285)	(374,183)	(576,468)
G-AAMT		Misc IT Intangible Plant - 3031XX	(136,173)	(36,758,215)	(36,894,388)	(136,173)	(25,463,151)	(25,599,324)	0	(11,295,064)	(11,295,064)
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	(713,107)	(37,975,963)	(38,689,070)	(510,822)	(26,306,709)	(26,817,531)	(202,285)	(11,669,254)	(11,871,539)
		TOTAL ACCUMULATED DEPR/AMORT	(361,407,725)	(92,840,910)	(454,248,635)	(241,312,521)	(63,668,836)	(304,981,357)	(120,095,204)	(29,172,074)	(149,267,278)
		NET GAS UTILITY PLANT before DFIT	782,316,723	116,980,536	899,297,259	558,788,332	80,137,283	638,925,615	223,528,391	36,843,253	260,371,644
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,404,203)	(101,404,203)	0	(72,044,644)	(72,044,644)	0	(29,359,559)	(29,359,559)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT	0	(11,613,445)	(11,613,445)	0	(8,048,035)	(8,048,035)	0	(3,565,410)	(3,565,410)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(251,349)	(251,349)	0	(178,576)	(178,576)	0	(72,773)	(72,773)
		TOTAL ACCUMULATED DFIT	0	(113,268,997)	(113,268,997)	0	(80,271,255)	(80,271,255)	0	(32,997,742)	(32,997,742)
		NET GAS UTILITY PLANT	782,316,723	3,711,539	786,028,262	558,788,332	(133,972)	558,654,360	223,528,391	3,845,511	227,373,902

ALLOCATION RATIOS:

Ref/Basis	Account	Description	SYSTEM	WASHINGTON	IDAHO
G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	6	Actual Therms Purchased	100.000%	65.230%	34.770%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.047%	28.953%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	**G-APL-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	************** SYSTEM ************** Direct	Allocated	Total	*********** WASHINGTON *********** Direct	Allocated	Total	************** IDAHO ************** Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	782,316,723	3,711,539	786,028,262	558,788,332	(133,972)	558,654,360	223,528,391	3,845,511	227,373,902
		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	1,356,317	1,982,514	3,338,831	818,361	1,373,327	2,191,688	537,956	609,187	1,147,143
4	182318	Accumulated Amortization - AFUDC	(249,470)	(1,006,749)	(1,256,219)	(146,170)	(697,490)	(843,660)	(103,300)	(309,259)	(412,559)
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	4,910,651	4,910,651	0	3,271,967	3,271,967	0	1,638,684	1,638,684
1	164115	Gas Inventory--Clay Basin	0	12,192	12,192	0	8,446	8,446	0	3,746	3,746
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	2,637,212	0	2,637,212	2,637,212	0	2,637,212	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,258,950	0	6,258,950	6,258,950	0	6,258,950	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,868,195)	0	(1,868,195)	(1,868,195)	0	(1,868,195)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(12,682,825)	0	(12,682,825)	(3,101,077)	0	(3,101,077)	(9,581,748)	0	(9,581,748)
99	190393	ADFIT-Customer Tax Credit	2,663,393	0	2,663,393	651,226	0	651,226	2,012,167	0	2,012,167
99	235199	Customer Deposits	(100,757)	0	(100,757)	(100,757)	0	(100,757)	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	27,368,422	0	27,368,422	17,634,623	0	17,634,623	9,733,799		9,733,799
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	25,892,799	11,629,672	37,522,471	23,293,925	7,774,858	31,068,783	2,598,874	3,854,814	6,453,688
		NET RATE BASE	808,209,522	15,341,211	823,550,733	582,082,257	7,640,886	589,723,143	226,127,265	7,700,325	233,827,590

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	**G-DEPX-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

	Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******** GAS-NORTH ******** Direct	Allocated	Total	******** WASHINGTON ******** Direct	Allocated	Total	******** IDAHO ******** Direct	Allocated	Total
Electric Production														
	Steam (ED-AN)	292,563	292,563											
	Steam (ED-ID)	395,114	395,114											
	Steam (ED-WA)	1,690,794	1,690,794											
	Hydro (ED-AN)	1,548,410	1,548,410											
	Other (ED-AN)	862,898	862,898											
Total Electric Production		**4,789,779**	**4,789,779**											
Electric Transmission														
	ED-AN	2,109,945	2,109,945											
	ED-ID	17,763	17,763											
	ED-WA	44,421	44,421											
Total Electric Transmission		**2,172,129**	**2,172,129**											
Electric Distribution														
	ED-AN	85,348	85,348											
	ED-ID	1,605,163	1,605,163											
	ED-WA	3,888,731	3,888,731											
Total Electric Distribution		**5,579,242**	**5,579,242**											
Gas Underground Storage														
1	GD-AN	68,223		68,223			68,223	68,223		45,457	45,457		22,766	22,766
	GD-OR	11,648			11,648									
Total Gas Underground Storag		**79,871**		**68,223**	**11,648**		**68,223**	**68,223**		**45,457**	**45,457**		**22,766**	**22,766**
Gas Distribution														
6	GD-AN	4,408		4,408			4,408	4,408		2,875	2,875		1,533	1,533
	GD-ID	588,712		588,712		588,712		588,712				588,712		588,712
	GD-WA	1,555,264		1,555,264		1,555,264		1,555,264	1,555,264		1,555,264			
	GD-OR	1,028,002			1,028,002									
Total Gas Distribution		**3,176,386**		**2,148,384**	**1,028,002**	**2,143,976**	**4,408**	**2,148,384**	**1,555,264**	**2,875**	**1,558,139**	**588,712**	**1,533**	**590,245**
General Plant														
	ED-AN	763,403	763,403											
	ED-ID	45,036	45,036											
	ED-WA	104,135	104,135											
7,4	CD-AA	2,000,381	1,436,253	392,515	171,613		392,515	392,515		271,903	271,903		120,612	120,612
9,4	CD-AN	80,185	62,921	17,264			17,264	17,264		11,959	11,959		5,305	5,305
9	CD-ID	33,808	26,529	7,279		7,279		7,279				7,279		7,279
9	CD-WA	121,561	95,389	26,172		26,172		26,172	26,172		26,172			
8,4	GD-AA	25,844		17,955	7,889		17,955	17,955		12,438	12,438		5,517	5,517
4	GD-AN	1,350		1,350			1,350	1,350		935	935		415	415
	GD-ID	4,704		4,704		4,704		4,704				4,704		4,704
	GD-WA	94,208		94,208		94,208		94,208	94,208		94,208			
	GD-OR	23,473			23,473									
Total General Plant		**3,298,088**	**2,533,666**	**561,447**	**202,975**	**132,363**	**429,084**	**561,447**	**120,380**	**297,235**	**417,615**	**11,983**	**131,849**	**143,832**
Total Depreciation Expense		**19,095,495**	**15,074,816**	**2,778,054**	**1,242,625**	**2,276,339**	**501,715**	**2,778,054**	**1,675,644**	**345,567**	**2,021,211**	**600,695**	**156,148**	**756,843**

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	65.230%	34.770%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	**G-AMTX-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******** GAS-NORTH ******** Direct	Allocated	Total	******** WASHINGTON ******** Direct	Allocated	Total	******** IDAHO ******** Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	76,563	76,563											
Misc Intangible Plt (303000)	ED-AN	21,922	21,922											
Total Production/Transmission		**98,485**	**98,485**											
Distribution														
Franchises (302000)	ED-WA	9,810	9,810											
Misc Intangible Plt (303000)	ED-WA	489	489											
Total Distribution		**10,299**	**10,299**											
General Plant - 303000														
7,4	CD-AA	34,570	24,821	6,783	2,966		6,783	6,783		4,699	4,699		2,084	2,084
9,4	CD-AN	811	636	175			175	175		121	121		54	54
	GD-ID	3,599		3,599		3,599		3,599				3,599		3,599
	GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
	GD-OR	609			609									
Total General Plant - 303000		**41,661**	**25,457**	**12,629**	**3,575**	**5,671**	**6,958**	**12,629**	**2,072**	**4,820**	**6,892**	**3,599**	**2,138**	**5,737**
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	4,393,141	3,154,231	862,022	376,888		862,022	862,022		597,140	597,140		264,882	264,882
9,4	CD-AN	4,352	3,415	937			937	937		649	649		288	288
9,4	CD-ID	0	0	0		0		0				0		0
9,4	CD-WA	19,233	15,092	4,141		4,141		4,141	4,141		4,141			0
	ED-AN	0	0											
	ED-ID	0	0											
	ED-WA	0	0											
8,4	GD-AA	18,534		12,877	5,657		12,877	12,877		8,920	8,920		3,957	3,957
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	5,923			5,923									
Total Miscellaneous IT Intangible Plant - 3031XX		**4,441,183**	**3,172,738**	**879,977**	**388,468**	**4,141**	**875,836**	**879,977**	**4,141**	**606,709**	**610,850**	**0**	**269,127**	**269,127**
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		**0**		**0**			**0**	**0**		**0**	**0**		**0**	**0**
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	35,202	35,202											
	GD-OR	0			0									
Total General Plant- 390200, 396200		**35,202**	**35,202**	**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**
Total Amortization Expense		**4,626,830**	**3,342,181**	**892,606**	**392,043**	**9,812**	**882,794**	**892,606**	**6,213**	**611,529**	**617,742**	**3,599**	**271,265**	**274,864**

Allocation Ratios:

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

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	**G-ADEP-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******** GAS-NORTH ******** Direct	Allocated	Total	******** WASHINGTON ******** Direct	Allocated	Total	******** IDAHO ******** Direct	Allocated	Total
Electric Production														
	Steam (ED-AN)	(81,295,645)	(81,295,645)											
	Steam (ED-ID)	(105,238,577)	(105,238,577)											
	Steam (ED-WA)	(214,102,413)	(214,102,413)											
	Hydro (ED-AN)	(227,123,342)	(227,123,342)											
	Other (ED-AN)	(194,215,192)	(194,215,192)											
Total Electric Production		**(821,975,169)**	**(821,975,169)**											
Electric Transmission														
	ED-AN	(287,555,868)	(287,555,868)											
	ED-ID	(11,185,040)	(11,185,040)											
	ED-WA	(17,961,043)	(17,961,043)											
Total Electric Transmission		**(316,701,951)**	**(316,701,951)**											
Electric Distribution														
	ED-AN	(2,594,118)	(2,594,118)											
	ED-ID	(308,008,138)	(308,008,138)											
	ED-WA	(547,633,813)	(547,633,813)											
Total Electric Distribution		**(858,236,069)**	**(858,236,069)**											
Gas Underground Storage														
1	GD-AN	(21,077,519)		(21,077,519)			(21,077,519)	(21,077,519)		(14,043,951)	(14,043,951)		(7,033,568)	(7,033,568)
	GD-OR	(1,962,475)			(1,962,475)									
Total Gas Underground Storag		**(23,039,994)**		**(21,077,519)**	**(1,962,475)**		**(21,077,519)**	**(21,077,519)**		**(14,043,951)**	**(14,043,951)**		**(7,033,568)**	**(7,033,568)**
Gas Distribution														
6	GD-AN	(2,153,669)		(2,153,669)			(2,153,669)	(2,153,669)		(1,404,838)	(1,404,838)		(748,831)	(748,831)
	GD-ID	(116,389,085)		(116,389,085)		(116,389,085)		(116,389,085)				(116,389,085)		(116,389,085)
	GD-WA	(223,819,678)		(223,819,678)		(223,819,678)		(223,819,678)	(223,819,678)		(223,819,678)			
	GD-OR	(162,827,728)			(162,827,728)									
Total Gas Distribution		**(505,190,160)**		**(342,362,432)**	**(162,827,728)**	**(340,208,763)**	**(2,153,669)**	**(342,362,432)**	**(223,819,678)**	**(1,404,838)**	**(225,224,516)**	**(116,389,085)**	**(748,831)**	**(117,137,916)**
General Plant														
	ED-AN	(52,866,110)	(52,866,110)											
	ED-ID	(14,196,927)	(14,196,927)											
	ED-WA	(27,760,931)	(27,760,931)											
7,4	CD-AA	(118,615,316)	(85,164,611)	(23,274,697)	(10,176,008)		(23,274,697)	(23,274,697)		(16,122,848)	(16,122,848)		(7,151,849)	(7,151,849)
9,4	CD-AN	(9,745,790)	(7,647,521)	(2,098,269)			(2,098,269)	(2,098,269)		(1,453,513)	(1,453,513)		(644,756)	(644,756)
9	CD-ID	(4,326,168)	(3,394,744)	(931,424)		(931,424)		(931,424)				(931,424)		(931,424)
9	CD-WA	(9,852,550)	(7,731,296)	(2,121,254)		(2,121,254)		(2,121,254)	(2,121,254)		(2,121,254)			
8,4	GD-AA	(2,978,653)		(2,069,449)	(909,204)		(2,069,449)	(2,069,449)		(1,433,549)	(1,433,549)		(635,900)	(635,900)
4	GD-AN	(4,191,344)		(4,191,344)			(4,191,344)	(4,191,344)		(2,903,428)	(2,903,428)		(1,287,916)	(1,287,916)
	GD-ID	(2,572,410)		(2,572,410)		(2,572,410)		(2,572,410)				(2,572,410)		(2,572,410)
	GD-WA	(14,860,767)		(14,860,767)		(14,860,767)		(14,860,767)	(14,860,767)		(14,860,767)			
	GD-OR	(6,291,706)			(6,291,706)									
Total General Plant		**(268,258,672)**	**(198,762,140)**	**(52,119,614)**	**(17,376,918)**	**(20,485,855)**	**(31,633,759)**	**(52,119,614)**	**(16,982,021)**	**(21,913,338)**	**(38,895,359)**	**(3,503,834)**	**(9,720,421)**	**(13,224,255)**
Total Accumulated Depreciati		**(2,793,402,015)**	**(2,195,675,329)**	**(415,559,565)**	**(182,167,121)**	**(360,694,618)**	**(54,864,947)**	**(415,559,565)**	**(240,801,699)**	**(37,362,127)**	**(278,163,826)**	**(119,892,919)**	**(17,502,820)**	**(137,395,739)**

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	65.230%	34.770%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	**G-AAMT-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis			System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	******** GAS-NORTH ******** Direct	Allocated	Total	******** WASHINGTON ******** Direct	Allocated	Total	******** IDAHO ******** Direct	Allocated	Total
Production/Transmission															
1, 7	Franchises (302000)	ED-AN/CD-AA	(17,833,013)	(17,833,013)				(22)	(22)		(15)	(15)		(7)	(7)
	Misc Intangible Plt (303000	ED-AN	(3,450,224)	(3,450,224)											
Total Production/Transmission			**(21,283,237)**	**(21,283,237)**			**0**	**(22)**	**(22)**	**0**	**(15)**	**(15)**	**0**	**(7)**	**(7)**
Distribution															
	Franchises (302000)	ED-WA	(663,266)	(663,266)											
	Misc Intangible Plt (303000	ED-WA	(80,070)	(80,070)											
Total Distribution			**(743,336)**	**(743,336)**											
General Plant - 303000															
7,4		CD-AA	(6,021,017)	(4,323,030)	(1,181,444)	(516,543)		(1,181,444)	(1,181,444)		(818,410)	(818,410)		(363,034)	(363,034)
9,4		CD-AN	(168,520)	(132,238)	(36,282)			(36,282)	(36,282)		(25,133)	(25,133)		(11,149)	(11,149)
		GD-ID	(202,285)		(202,285)		(202,285)		(202,285)				(202,285)		**(202,285)**
		GD-WA	(374,649)		(374,649)		(374,649)		(374,649)	(374,649)		(374,649)			
		GD-OR	(145,477)			(145,477)									
Total General Plant - 303000			**(6,911,948)**	**(4,455,268)**	**(1,794,660)**	**(662,020)**	**(576,934)**	**(1,217,726)**	**(1,794,660)**	**(374,649)**	**(843,543)**	**(1,218,192)**	**(202,285)**	**(374,183)**	**(576,468)**
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(184,893,594)	(132,751,752)	(36,279,820)	(15,862,022)		(36,279,820)	(36,279,820)		(25,131,757)	(25,131,757)		(11,148,063)	(11,148,063)
9,4		CD-AN	(243,841)	(191,342)	(52,499)			(52,499)	(52,499)		(36,367)	(36,367)		(16,132)	(16,132)
9		CD-ID	0	0	0		0		0			0	0		0
9		CD-WA	(632,480)	(496,307)	(136,173)		(136,173)		(136,173)	(136,173)		(136,173)	0		0
		ED-AN	0	0											
		ED-ID	0	0											
		ED-WA	0	0											
8,4		GD-AA	(187,527)		(130,286)	(57,241)		(425,896)	(425,896)		(295,027)	(295,027)		(130,869)	(130,869)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	(181,034)			(181,034)									
Total Miscellaneous IT Intangible Plant - 3031XX			**(186,138,476)**	**(133,439,401)**	**(36,598,778)**	**(16,100,297)**	**(136,173)**	**(36,758,215)**	**(36,894,388)**	**(136,173)**	**(25,463,151)**	**(25,599,324)**	**0**	**(11,295,064)**	**(11,295,064)**
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	(2,160,408)	(2,160,408)											
		ED-WA	0	0											
		GD-WA	0		0		0		0	0		0			
		GD-OR	0			0									
Total General Plant - 390200, 396200			**(2,160,408)**	**(2,160,408)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Accumulated Amortization			**(217,237,405)**	**(162,081,650)**	**(38,393,438)**	**(16,762,317)**	**(713,107)**	**(37,975,963)**	**(38,689,070)**	**(510,822)**	**(26,306,709)**	**(26,817,531)**	**(202,285)**	**(11,669,254)**	**(11,871,539)**

Allocation Ratios:

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

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

				******************** ELECTRIC **************************				******************** GAS NORTH ************************				**************** OREGON GAS ******************		
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	1,083,006	122,220	362,279	598,507	1,083,006	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	0	3,071,017	0	0	0
99		GD-OR / AS	845,517	0	0	0	0	0	0	0	0	845,517	0	845,517
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,611,785	0	0	9,055,136	9,055,136	0	0	2,474,684	2,474,684	0	1,081,965	1,081,965
9		CD-WA / ID / AN	2,327,289	690,312	343,090	792,822	1,826,224	189,403	94,134	217,528	501,065	0	0	0
		TOTAL ACCOUNT	19,938,614	812,532	705,369	10,446,465	11,964,366	3,260,420	94,134	2,692,212	6,046,766	845,517	1,081,965	1,927,482
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	21,623,214	8,529,488	3,405,645	9,688,081	21,623,214	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,058,364	0	0	0	0	25,058,364	0	0	25,058,364	0	0	0
99		GD-OR / AS	6,154,216	0	0	0	0	0	0	0	0	6,154,216	0	6,154,216
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	133,740,945	0	0	96,024,661	96,024,661	0	0	26,242,648	26,242,648	0	11,473,636	11,473,636
9		CD-WA / ID / AN	33,269,054	9,840,609	6,598,015	9,667,603	26,106,227	2,699,991	1,810,313	2,652,523	7,162,827	0	0	0
		TOTAL ACCOUNT	219,845,793	18,370,097	10,003,660	115,380,345	143,754,102	27,758,355	1,810,313	28,895,171	58,463,839	6,154,216	11,473,636	17,627,852
	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	69,906,784	0	0	50,192,372	50,192,372	0	0	13,717,109	13,717,109	0	5,997,303	5,997,303
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	70,091,661	56,417	15,551	50,202,334	50,274,302	100,820	2,127	13,717,109	13,820,056	0	5,997,303	5,997,303
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	67,082,718	26,450,508	14,641,876	25,990,334	67,082,718	0	0	0	0	0	0	0
99		GD-WA / ID / AN	18,544,466	0	0	0	0	12,224,607	3,491,947	2,827,912	18,544,466	0	0	0
99		GD-OR / AS	5,527,300	0	0	0	0	0	0	0	0	5,527,300	0	5,527,300
8		GD-AA	97,188	0	0	0	0	0	0	67,522	67,522	0	29,666	29,666
7		CD-AA	7,668,455	0	0	5,505,874	5,505,874	0	0	1,504,704	1,504,704	0	657,877	657,877
9		CD-WA / ID / AN	7,051,120	1,362,032	722,230	3,448,752	5,533,014	373,704	198,160	946,242	1,518,106	0	0	0
		TOTAL ACCOUNT	105,971,247	27,812,540	15,364,106	34,944,960	78,121,606	12,598,311	3,690,107	5,346,380	21,634,798	5,527,300	687,543	6,214,843

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

				******************** ELECTRIC **************************				******************** GAS NORTH ************************				**************** OREGON GAS ******************		
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	222,353	0	0	0
99		GD-OR / AS	43,397	0	0	0	0	0	0	0	0	43,397	0	43,397
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	12,522	0	0	8,991	8,991	0	0	2,457	2,457	0	1,074	1,074
9		CD-WA / ID / AN	6,258,228	680,612	194,858	4,035,361	4,910,831	186,741	53,464	1,107,192	1,347,397	0	0	0
		TOTAL ACCOUNT	7,009,283	739,478	194,858	4,458,269	5,392,605	409,094	53,464	1,109,649	1,572,207	43,397	1,074	44,471
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	10,671,089	2,561,177	808,075	7,301,837	10,671,089	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,182,664	0	0	0	0	3,225,128	602,496	355,040	4,182,664	0	0	0
99		GD-OR / AS	1,719,439	0	0	0	0	0	0	0	0	1,719,439	0	1,719,439
8		GD-AA	6,025,772	0	0	0	0	0	0	4,186,465	4,186,465	0	1,839,307	1,839,307
7		CD-AA	16,045,815	0	0	11,520,735	11,520,735	0	0	3,148,510	3,148,510	0	1,376,570	1,376,570
9		CD-WA / ID / AN	2,026,576	28,716	755,035	806,503	1,590,254	7,879	207,161	221,282	436,322	0	0	0
		TOTAL ACCOUNT	40,671,355	2,589,893	1,563,110	19,629,075	23,782,078	3,233,007	809,657	7,911,297	11,953,961	1,719,439	3,215,877	4,935,316
	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	3,949,974	289,090	2,211	3,658,673	3,949,974	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	5,587,051	289,090	2,211	4,559,574	4,850,875	110,331	0	451,237	561,568	18,586	156,022	174,608

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	******************** ELECTRIC **************************				******************** GAS NORTH ************************				**************** OREGON GAS ******************		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	23,050,498	11,623,721	7,183,965	4,242,812	23,050,498	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,225,070	0	0	0	0	3,489,415	915,066	820,589	5,225,070	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,478	0	0	379,442	379,442	0	0	103,698	103,698	0	45,338	45,338
9		CD-WA / ID / AN	1,366,841	254,308	322,006	496,246	1,072,560	69,775	88,350	136,156	294,281	0	0	0
		TOTAL ACCOUNT	30,214,721	11,878,029	7,505,971	5,118,500	24,502,500	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	45,265,738	10,258,794	5,254,040	29,752,904	45,265,738	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	701,262	0	0	0	0	0	0	0	0	701,262	0	701,262
8		GD-AA	243,298	0	0	0	0	0	0	169,034	169,034	0	74,264	74,264
7		CD-AA	147,001,571	0	0	105,545,658	105,545,658	0	0	28,844,648	28,844,648	0	12,611,265	12,611,265
9		CD-WA/ ID / AN	17,503,065	11,124,268	69,888	2,540,499	13,734,655	3,052,192	19,175	697,043	3,768,410	0	0	0
		TOTAL ACCOUNT	211,728,844	21,383,062	5,323,928	137,839,061	164,546,051	3,773,839	305,316	29,716,847	33,796,002	701,262	12,685,529	13,386,791
	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	586,362	0	0	421,002	421,002	0	0	115,056	115,056	0	50,304	50,304
9		CD-WA/ ID / AN	63,118	0	25,474	24,055	49,529	0	6,989	6,600	13,589	0	0	0
		TOTAL ACCOUNT	898,364	0	32,320	677,114	709,434	0	6,989	122,274	129,263	9,092	50,575	59,667
		TOTAL GENERAL PLANT	712,073,720	83,931,138	40,711,084	383,372,484	508,014,706	54,803,367	7,775,523	91,022,619	153,601,509	15,062,643	35,394,862	50,457,505

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	**C-IPL-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

				********************** ELECTRIC ***************************				********************** GAS NORTH **************************				************** OREGON GAS****************		
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,355,801	0	0	0	0	1,022,594	2,333,207	0	3,355,801	0	0	0
99		GD-OR / AS	464,953	0	0	0	0	0	0	0	0	464,953	0	464,953
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,494	0	0	4,467,688	4,467,688	0	0	1,220,978	1,220,978	0	533,828	533,828
9		CD-WA / ID / AN	194,058	0	0	152,277	152,277	0	0	41,781	41,781	0	0	0
		TOTAL ACCOUNT	22,388,133	319,716	0	16,451,076	16,770,792	1,022,594	2,333,207	1,262,759	4,618,560	464,953	533,828	998,781
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	354,611	0	0	0	0	0	0	0	0	354,611	0	354,611
8		GD-AA	196,255	0	0	0	0	0	0	136,350	136,350	0	59,905	59,905
7		CD-AA	90,519,759	0	0	64,992,282	64,992,282	0	0	17,761,787	17,761,787	0	7,765,690	7,765,690
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	92,222,454	698,837	0	65,197,286	65,896,123	191,741	0	17,954,384	18,146,125	354,611	7,825,595	8,180,206
	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	44,990,526	0	0	32,302,748	32,302,748	0	0	8,828,041	8,828,041	0	3,859,737	3,859,737
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	46,130,518	0	0	32,302,748	32,302,748	0	0	9,620,062	9,620,062	0	4,207,708	4,207,708
	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:
COMMON INTANGIBLE PLANT	**C-IPL-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

				********************** ELECTRIC ***************************				********************** GAS NORTH **************************				************** OREGON GAS****************		
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,192,891	0	0	20,960,204	20,960,204	0	0	5,728,229	5,728,229	0	2,504,458	2,504,458
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,192,891	0	0	20,960,204	20,960,204	0	0	5,728,229	5,728,229	0	2,504,458	2,504,458
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	262,035	205,619	0	0	205,619	56,416	0	0	56,416	0	0	0
		TOTAL ACCOUNT	262,035	205,619	0	0	205,619	56,416	0	0	56,416	0	0	0
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	35,340,869	0	0	25,374,391	25,374,391	0	0	6,934,585	6,934,585	0	3,031,893	3,031,893
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	35,340,869	0	0	25,374,391	25,374,391	0	0	6,934,585	6,934,585	0	3,031,893	3,031,893
		TOTAL	323,697,357	1,224,172	0	230,763,931	231,988,103	1,270,751	2,333,207	60,761,064	64,365,022	819,564	26,524,668	27,344,232

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	**C-DTX-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(58,275,870)	(41,841,492)	(11,434,891)	(4,999,487)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,328)	(650,774)	(178,554)	0
		Total	(59,105,198)	(42,492,266)	(11,613,445)	(4,999,487)

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%

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RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	**C-WKC-1A**
For Month Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

			***************** SYSTEM	*******************			***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
Ref/Basis	Account	Description	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120	Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210	Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100	Plant Materials & Oper Supplies	0	0	8,401,423	8,401,423	0	0	0	0	8,401,423
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	(236)	(236)	0	0	0	0	(236)
7/4	154560	Supply Chain Invoice Price Variance	0	0	(9)	(9)	0	0	0	0	(9)
99	163998	Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999	Investor-Supplied Working Capital	136,647,359	54,683,316	0	191,330,675	119,012,736	44,949,517	17,634,623	9,733,799	0
		TOTAL	136,647,359	54,683,316	8,401,178	199,731,853	119,012,736	44,949,517	17,634,623	9,733,799	8,401,178

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						