RESULTS OF OPERATIONS	Report ID:	AVISTA UTILITIES
GAS RATE OF RETURN	**G-ROR-12A**	
For Twelve Months Ended May 31, 2025		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	60,039,933	46,781,690	13,258,243
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	60,039,933	46,781,690	13,258,243
G-APL		Gas Net Adjusted Rate Base	814,251,160	584,176,758	230,074,402
		RATE OF RETURN	7.374%	8.008%	5.763%

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-12A**	
For Twelve Months 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 - AMA	06-01-2024 thru 05-31-2025	275,061	178,580	96,481
2		Percent		**100.000%**	**64.924%**	**35.076%**
	G-OPS	Direct Distribution Operating Expense	06-01-2024 thru 05-31-2025	14,894,312	10,206,710	4,687,602
3		Percent		**100.000%**	**68.528%**	**31.472%**
	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	06-01-2024 thru 05-31-2025	289,492,733	191,855,112	97,637,621
6		Percent		**100.000%**	**66.273%**	**33.727%**

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	**G-ALL-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North/Oregon 4-Factor	01-01-2024 thru 12-31-2024				
	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-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	**G-ALL-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

				Total	Electric	Gas North	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2024 thru 12-31-2024				
		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	06-01-2024 thru 05-31-2025	32,617,816	23,704,004	8,913,812
11		Percent		**100.000%**	**72.672%**	**27.328%**
		Net Gas Plant (before ADFIT) - AMA	05-01-2024 thru 05-31-2025	889,422,259	632,078,850	257,343,409
12		Percent		**100.000%**	**71.066%**	**28.934%**
	G-PLT	Net Gas General Plant - AMA	05-01-2024 thru 05-31-2025	99,552,938	77,488,995	22,063,943
13		Percent		**100.000%**	**77.837%**	**22.163%**
		Net Allocated Schedule M's - AMA	06-01-2024 thru 05-31-2025	-38,879,242	-27,948,941	-10,930,301
14		Percent		**100.000%**	**71.887%**	**28.113%**
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-12A**
For Twelve Months Ended 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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	231,725,813	0	231,725,813	171,842,810	0	171,842,810	59,883,003	0	59,883,003
99	4812XX	Commercial - Firm & Interruptible	118,332,585	0	118,332,585	92,127,972	0	92,127,972	26,204,613	0	26,204,613
99	4813XX	Industrial-Firm	3,772,396	0	3,772,396	2,587,991	0	2,587,991	1,184,405	0	1,184,405
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	433,998	0	433,998	403,482	0	403,482	30,516	0	30,516
99	499XXX	Unbilled Revenue	500,578	0	500,578	727,188	0	727,188	(226,610)	0	(226,610)
		TOTAL SALES TO ULTIMATE CUSTOMERS	354,765,370	0	354,765,370	267,689,443	0	267,689,443	87,075,927	0	87,075,927
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	38,308,097	0	38,308,097	25,260,954	0	25,260,954	13,047,143	0	13,047,143
4	488000	Miscellaneous Service Revenues	10,091	0	10,091	3,735	0	3,735	6,356	0	6,356
99	488048	COVID-19 Reconnect Fee Contra	4,552	0	4,552	4,552	0	4,552	0	0	0
99	4893XX	Transportation Revenues	11,318,398	0	11,318,398	10,678,078	0	10,678,078	640,320	0	640,320
99	493000	Rent from Gas Property	50	0	50	0	0	0	50	0	50
99	495010	CCA Allowance Revenue	23,686,791	0	23,686,791	23,686,791	0	23,686,791	0	0	0
99	407310	CCA Allowance Revenue Deferral	(23,686,791)	0	(23,686,791)	(23,686,791)	0	(23,686,791)	0	0	0
4	495XXX	Other Gas Revenues	16,079,295	345,075	16,424,370	13,745,881	239,040	13,984,921	2,333,414	106,035	2,439,449
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	(65,417)	0	(65,417)	(65,417)	0	(65,417)	0	0	0
		TOTAL OTHER OPERATING REVENUES	65,655,066	345,075	66,000,141	49,627,783	239,040	49,866,823	16,027,283	106,035	16,133,318
		TOTAL GAS REVENUES	420,420,436	345,075	420,765,511	317,317,226	239,040	317,556,266	103,103,210	106,035	103,209,245
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	148,826,819	0	148,826,819	99,806,505	0	99,806,505	49,020,314	0	49,020,314
99	808XXX	Net Natural Gas Storage Transactions	3,969,867	0	3,969,867	2,694,019	0	2,694,019	1,275,848	0	1,275,848
99	811000	Gas Used for Products Extraction	(598,687)	0	(598,687)	(394,073)	0	(394,073)	(204,614)	0	(204,614)
10	813000	Other Gas Expenses	49,875	1,080,275	1,130,150	49,875	717,378	767,253	0	362,897	362,897
99	813010	Gas Technology Institute (GTI) Expenses	119,143	0	119,143	81,237	0	81,237	37,906	0	37,906
99	813100	CCA Emission Expense	36,924,380	0	36,924,380	36,924,380	0	36,924,380	0	0	0
99	407417	Regulatory Credits-CCA	(36,924,380)	0	(36,924,380)	(36,924,380)	0	(36,924,380)	0	0	0
		TOTAL PRODUCTION EXPENSES	152,367,017	1,080,275	153,447,292	102,237,563	717,378	102,954,941	50,129,454	362,897	50,492,351
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	1,087,548	1,087,548	0	724,633	724,633	0	362,915	362,915
1	837000	Other Equipment	0	2,492,768	2,492,768	0	1,660,931	1,660,931	0	831,837	831,837
		TOTAL UNDERGROUND STORAGE OPER EXF	0	3,580,316	3,580,316	0	2,385,564	2,385,564	0	1,194,752	1,194,752
G-DEPX		Depreciation Expense-Underground Storage	0	804,481	804,481	0	536,026	536,026	0	268,455	268,455
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	314,654	314,654	0	209,654	209,654	0	105,000	105,000
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,119,135	1,119,135	0	745,680	745,680	0	373,455	373,455
		TOTAL UNDERGROUND STORAGE EXPENSES	0	4,699,451	4,699,451	0	3,131,244	3,131,244	0	1,568,207	1,568,207

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-12A**
For Twelve Months 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	579,101	2,017,707	2,596,808	367,098	1,382,694	1,749,792	212,003	635,013	847,016
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	5,368,018	984,905	6,352,923	2,927,198	674,936	3,602,134	2,440,820	309,969	2,750,789
3	875000	Measuring & Reg Sta Exp-General	211,407	0	211,407	156,556	0	156,556	54,851	0	54,851
3	876000	Measuring & Reg Sta Exp-Industrial	15,032	0	15,032	8,976	0	8,976	6,056	0	6,056
3	877000	Measuring & Reg Sta Exp-City Gate	132,255	0	132,255	48,566	0	48,566	83,689	0	83,689
3	878000	Meter & House Regulator Expenses	548,130	0	548,130	299,753	0	299,753	248,377	0	248,377
3	879000	Customer Installation Expenses	1,967,470	(31,605)	1,935,865	(84,705)	(21,658)	(106,363)	2,052,175	(9,947)	2,042,228
3	880000	Other Expenses	2,060,172	689,325	2,749,497	913,206	472,381	1,385,587	1,146,966	216,944	1,363,910
3	881000	Rents	0	0	0	0	0	0	0	0	0
		MAINTENANCE									
3	885000	Supervision & Engineering	182,247	0	182,247	166,595	0	166,595	15,652	0	15,652
3	887000	Mains	894,353	0	894,353	707,193	0	707,193	187,160	0	187,160
3	889000	Measuring & Reg Sta Exp-General	322,190	35,862	358,052	232,695	24,576	257,271	89,495	11,286	100,781
3	890000	Measuring & Reg Sta Exp-Industrial	34,520	1,951	36,471	13,651	1,337	14,988	20,869	614	21,483
3	891000	Measuring & Reg Sta Exp-City Gate	166,788	1,645	168,433	58,275	1,127	59,402	108,513	518	109,031
3	892000	Services	1,164,004	0	1,164,004	906,606	0	906,606	257,398	0	257,398
3	893000	Meters & House Regulators	1,232,185	678,116	1,910,301	831,678	464,699	1,296,377	400,507	213,417	613,924
3	894000	Other Equipment	16,439	168,153	184,592	16,439	115,232	131,671	0	52,921	52,921
		TOTAL DISTRIBUTION OPERATING EXP	14,894,311	4,546,059	19,440,370	7,569,780	3,115,324	10,685,104	7,324,531	1,430,735	8,755,266
G-DEPX		Depreciation Expense-Distribution	25,251,792	52,898	25,304,690	18,280,871	35,057	18,315,928	6,970,921	17,841	6,988,762
G-OTX		Taxes Other Than FIT	25,372,915	196	25,373,111	23,516,883	136	23,517,019	1,856,032	60	1,856,092
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	50,624,707	53,094	50,677,801	41,797,754	35,193	41,832,947	8,826,953	17,901	8,844,854
		TOTAL DISTRIBUTION EXPENSES	65,519,018	4,599,153	70,118,171	49,367,534	3,150,517	52,518,051	16,151,484	1,448,636	17,600,120

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-12A**
For Twelve Months 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
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	106,888	106,888	0	69,396	69,396	0	37,492	37,492
2	902000	Meter Reading Expenses	297,746	146,343	444,089	209,710	95,012	304,722	88,036	51,331	139,367
2	903XXX	Customer Records & Collection Expenses	716,467	5,023,974	5,740,441	390,702	3,261,765	3,652,467	325,765	1,762,209	2,087,974
2	904000	Uncollectible Accounts	1,129,959	69,780	1,199,739	583,021	45,304	628,325	546,938	24,476	571,414
2	905000	Misc Customer Accounts	0	92,672	92,672	0	60,166	60,166	0	32,506	32,506
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,144,172	5,439,657	7,583,829	1,183,433	3,531,643	4,715,076	960,739	1,908,014	2,868,753
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	25,333,587	42,006	25,375,593	21,243,953	27,272	21,271,225	4,089,634	14,734	4,104,368
2	909000	Advertising	94,368	490,691	585,059	63,006	318,576	381,582	31,362	172,115	203,477
2	910000	Misc Customer Service & Info Exp	0	38,189	38,189	0	24,794	24,794	0	13,395	13,395
		TOTAL CUSTOMER SERVICE & INFO EXP	25,427,955	570,886	25,998,841	21,306,959	370,642	21,677,601	4,120,996	200,244	4,321,240
		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	641,925	8,242,336	8,884,261	395,018	5,709,631	6,104,649	246,907	2,532,705	2,779,612
4	921000	Office Supplies & Expenses	924	1,061,240	1,062,164	924	735,142	736,066	0	326,098	326,098
4	922000	Admin. Expenses Transferred - Credit	0	(18,393)	(18,393)	0	(12,741)	(12,741)	0	(5,652)	(5,652)
4	923000	Outside Services Employed	891,333	3,949,260	4,840,593	656,845	2,735,731	3,392,576	234,488	1,213,529	1,448,017
4	924000	Property Insurance Premium	0	707,493	707,493	0	490,095	490,095	0	217,398	217,398
4	925XXX	Injuries and Damages	25,483	2,502,007	2,527,490	18,938	1,733,190	1,752,128	6,545	768,817	775,362
4	926XXX	Employee Pensions and Benefits	2,348,242	6,463,246	8,811,488	1,671,416	4,477,220	6,148,636	676,826	1,986,026	2,662,852
4	928000	Regulatory Commission Expenses	1,520,918	216,474	1,737,392	1,198,036	149,956	1,347,992	322,882	66,518	389,400
4	930000	Miscellaneous General Expenses	48,702	1,614,342	1,663,044	41,750	1,118,287	1,160,037	6,952	496,055	503,007
4	931000	Rents	79	145,900	145,979	79	101,068	101,147	0	44,832	44,832
4	935000	Maintenance of General Plant	569,174	3,387,779	3,956,953	465,338	2,346,782	2,812,120	103,836	1,040,997	1,144,833
		TOTAL ADMIN & GEN OPERATING EXP	6,046,780	28,271,684	34,318,464	4,448,344	19,584,361	24,032,705	1,598,436	8,687,323	10,285,759

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	**G-OPS-12A**
For Twelve Months 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-DEPX		Depreciation Expense-General Plant	1,597,331	4,911,316	6,508,647	1,449,884	3,402,166	4,852,050	147,447	1,509,150	1,656,597
G-AMTX		Amortization Expense - General Plant - 303000	47,938	83,493	131,431	24,862	57,837	82,699	23,076	25,656	48,732
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	54,242	10,450,700	10,504,942	54,242	7,239,409	7,293,651	0	3,211,291	3,211,291
G-AMTX		Amortization Expense-General Plant - 390200, 39	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(35,694)	0	(35,694)	(35,694)	0	(35,694)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extens	1,291,992	0	1,291,992	1,291,992	0	1,291,992	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	33,862	194,791	228,653	22,626	138,430	161,056	11,236	56,361	67,597
99	407314	Regulatory Debit - FISERVE Amortization	39,584	0	39,584	0	0	0	39,584	0	39,584
99	407317	Regulatory Debit - CCA WA Gas Amortization	82,150,379	0	82,150,379	82,150,379	0	82,150,379	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	782,922	0	782,922	400,284	0	400,284	382,638	0	382,638
99	407343	Amortization of Deferred Reg Fees	302,058	0	302,058	302,058	0	302,058	0	0	0
99	407347	COVID-19 Deferred Costs	(32,791)	0	(32,791)	(18,722)	0	(18,722)	(14,069)	0	(14,069)
99	407357	AMORT OF INTERVENOR FUND DEFER	3,916	0	3,916	3,916	0	3,916	0	0	0
99	407359	Insurance Balance Acct O&M - Amort	126,160	0	126,160	126,160	0	126,160	0	0	0
99	407381	Voluntary RNG Revenue Offset	45,592	0	45,592	37,107	0	37,107	8,485	0	8,485
99	407407	Reg. Credits-Amortization Depreciation Benefit	0	0	0	0	0	0	0	0	0
99	407413	Reg Credits - Williams Outage	97,925	0	97,925	2,706,358	0	2,706,358	(2,608,433)	0	(2,608,433)
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	(41,464,089)	0	(41,464,089)	(41,464,089)	0	(41,464,089)	0	0	0
99	407436	Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99	407437	Depreciation Deferral	(158,463)	0	(158,463)	(158,463)	0	(158,463)	0	0	0
99	407443	Regulatory Deferral - Reg. Fees	(411,188)	0	(411,188)	(411,188)	0	(411,188)	0	0	0
99	407447	Regulatory Deferral - COVID-19	(4,278)	0	(4,278)	(3,033)	0	(3,033)	(1,245)	0	(1,245)
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	(326,175)	0	(326,175)	(126,930)	0	(126,930)	(199,245)	0	(199,245)
99	407493	Amortization Remand Residual	(39,678)	0	(39,678)	(39,678)	0	(39,678)	0	0	0
G-OTX		Taxes Other Than FIT--A&G	646,132	861,384	1,507,516	457,355	596,698	1,054,053	188,777	264,686	453,463
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	45,178,010	16,501,684	61,679,694	47,169,799	11,434,540	58,604,339	(1,991,789)	5,067,144	3,075,355
		TOTAL ADMIN & GENERAL EXPENSES	51,224,790	44,773,368	95,998,158	51,618,143	31,018,901	82,637,044	(393,353)	13,754,467	13,361,114
		TOTAL EXPENSES BEFORE FIT	296,682,952	61,162,790	357,845,742	225,713,632	41,920,325	267,633,957	70,969,320	19,242,465	90,211,785
		NET OPERATING INCOME (LOSS) BEFORE FIT			62,919,769			49,922,309			12,997,460
G-FIT		FEDERAL INCOME TAX			23,186,890			20,817,165			2,369,725
G-FIT		DEFERRED FEDERAL INCOME TAX			(20,307,054)			(17,676,546)			(2,630,508)
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			0			0			0
		GAS NET OPERATING INCOME (LOSS)			60,039,933			46,781,690			13,258,243

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers - AMA	100.000%	64.924%	35.076%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.528%	31.472%
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-495-12A**
For Twelve Months 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
4	495000	Other Gas Revenue-Miscellaneous	63,490	345,075	408,565	63,490	239,040	302,530	0	106,035	106,035
4	495028	Deferred Exchange Reservation	6,500,000	0	6,500,000	4,262,359	0	4,262,359	2,237,641	0	2,237,641
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	12,669,088	0	12,669,088	11,770,152	0	11,770,152	898,936	0	898,936
4	495329	Amortization Res Decoupling Deferral	(5,588,430)	0	(5,588,430)	(4,845,628)	0	(4,845,628)	(742,802)	0	(742,802)
4	495338	Non-Res Decoupling Deferred Rev	3,428,739	0	3,428,739	3,336,301	0	3,336,301	92,438	0	92,438
4	495339	Amortization Non-Res Decoupling	(993,591)	0	(993,591)	(840,792)	0	(840,792)	(152,799)	0	(152,799)
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	16,079,296	345,075	16,424,371	13,745,882	239,040	13,984,922	2,333,414	106,035	2,439,449

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	**G-804-12A**
For Twelve Months Ended 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	71,529,488	0	71,529,488	47,407,825	0	47,407,825	24,121,663	0	24,121,663
1	804001	Pipeline Demand Costs	28,747,306	0	28,747,306	19,324,681	0	19,324,681	9,422,625	0	9,422,625
1	804002	Transport Variable Charges	366,081	0	366,081	245,417	0	245,417	120,664	0	120,664
6	804010	Gas Costs - Fixed Hedge	(2,557)	0	(2,557)	(2,557)	0	(2,557)	0	0	0
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	387,673	0	387,673	254,981	0	254,981	132,692	0	132,692
6	804018	Merchandise Processing Fee	87,793	0	87,793	57,899	0	57,899	29,894	0	29,894
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	15,925,395	0	15,925,395	10,522,965	0	10,522,965	5,402,430	0	5,402,430
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	1,725,498	0	1,725,498	1,130,186	0	1,130,186	595,312	0	595,312
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	14,343,598	0	14,343,598	11,336,393	0	11,336,393	3,007,205	0	3,007,205
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	15,643,205	0	15,643,205	9,479,270	0	9,479,270	6,163,935	0	6,163,935
		TOTAL PURCHASED GAS COSTS	148,826,819	0	148,826,819	99,806,505	0	99,806,505	49,020,314	0	49,020,314

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	66.630%	33.370%
G-ALL	6	Actual Therms Purchased	100.000%	66.273%	33.727%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	**G-908-12A**
For Twelve Months Ended 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
2	908000	Customer Assistance Expense	147,720	42,006	189,726	92,302	27,272	119,574	55,418	14,734	70,152
99	908600	Public Purpose Tariff Rider Expense Offset	25,003,876	0	25,003,876	20,968,804	0	20,968,804	4,035,072	0	4,035,072
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	84,480	0	84,480	85,336	0	85,336	(856)	0	(856)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	25,333,587	42,006	25,375,593	21,243,953	27,272	21,271,225	4,089,634	14,734	4,104,368

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	64.924%	35.076%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FIT--GAS NORTH	**G-INT-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	814,251,160	584,176,758	230,074,402
	Interest Deduction for FIT Calculation	22,957,101	16,462,101	6,495,000

1 AMA Actual Debt Ratio
2 AMA Actual Debt Cost

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	**G-FIT-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis		Description	System	Washington	Idaho
		Calculation of Taxable Operating Income:			
G-OPS		Operating Revenue	420,765,511	317,556,266	103,209,245
G-OPS		Operating & Maintenance Expense	244,369,112	166,450,991	77,918,121
G-OPS		Book Deprec/Amort and Reg Amortizations	86,281,349	76,402,240	9,879,109
G-OTX		Taxes Other than FIT	27,195,281	24,780,726	2,414,555
		Net Operating Income Before FIT	62,919,769	49,922,309	12,997,460
G-INT		Less: Interest Expense	22,957,101	16,462,101	6,495,000
G-OTX		Less: Idaho ITC Deferral & Amortization	(4,722)	0	(4,722)
G-SCM		Schedule M Adjustments	70,455,816	65,669,150	4,786,666
		Taxable Net Operating Income	110,413,762	99,129,358	11,284,404
		Tax Rate	21.00%	21.00%	21.00%
		Federal Income Tax	23,186,890	20,817,165	2,369,725
G-DTE		Deferred FIT	(16,451,133)	(14,922,551)	(1,528,582)
G-DTE		Customer Tax Credit Amortization	(3,855,921)	(2,753,995)	(1,101,926)
99	411400	Amortized Investment Tax Credit	0	0	0
		Total FIT/Deferred FIT & ITC	2,879,836	3,140,619	(260,783)
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	**G-SCM-12A**
For Twelve Months Ended 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
	997000	Book Depreciation & Amortization	26,951,303	16,302,887	43,254,190	19,809,859	11,270,495	31,080,354	7,141,444	5,032,392	12,173,836
12	997001	Contributions In Aid of Construction	0	2,144,778	2,144,778	0	1,524,208	1,524,208	0	620,570	620,570
12	997002	Injuries and Damages	0	99,750	99,750	0	70,888	70,888	0	28,862	28,862
12	997005	FAS106 Current Retiree Medical Accrual	0	(262,384)	(262,384)	0	(186,466)	(186,466)	0	(75,918)	(75,918)
99	997010	Deferred Gas Credit and Refunds	29,986,803	(875,001)	29,111,802	20,815,663	(621,828)	20,193,835	9,171,140	(253,173)	8,917,967
12	997016	Redemption Expense Amortization	0	21,441	21,441	0	15,237	15,237	0	6,204	6,204
99	997018	DSM Tariff Rider	(5,106,016)	(1,589)	(5,107,605)	(6,440,257)	(1,129)	(6,441,386)	1,334,241	(460)	1,333,781
12	997020	FAS87 Current Pension Accrual	0	(370,371)	(370,371)	0	(263,208)	(263,208)	0	(107,163)	(107,163)
12	997027	Customer Uncollectibles	296,841	(678,444)	(381,603)	(174,080)	(482,143)	(656,223)	470,921	(196,301)	274,620
99	997031	Decoupling Mechanism	(9,515,805)	0	(9,515,805)	(9,420,032)	0	(9,420,032)	(95,773)	0	(95,773)
12	997032	Interest Rate Swaps	0	1,102,590	1,102,590	0	783,567	783,567	0	319,023	319,023
12	997035	Leases	0	25,081	25,081	0	17,374	17,374	0	7,707	7,707
12	997048	AFUDC	0	(279,362)	(279,362)	0	(198,531)	(198,531)	0	(80,831)	(80,831)
12	997049	Tax Depreciation	0	(42,300,010)	(42,300,010)	0	(30,060,925)	(30,060,925)	0	(12,239,085)	(12,239,085)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	455,514	0	455,514	456,370	0	456,370	(856)	0	(856)
12	997080	Book Transportation Depreciation	0	2,566,809	2,566,809	0	1,824,128	1,824,128	0	742,681	742,681
12	997081	Deferred Compensation	0	26,709	26,709	0	18,981	18,981	0	7,728	7,728
4	997082	Meal Disallowances	0	181,409	181,409	0	125,666	125,666	0	55,743	55,743
12	997083	Paid Time Off	0	198,998	198,998	0	141,420	141,420	0	57,578	57,578
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(39,678)	0	(39,678)	(39,678)	0	(39,678)	0	0	0
12	997101	Repairs 481 (a)	0	(2,644,716)	(2,644,716)	0	(1,879,494)	(1,879,494)	0	(765,222)	(765,222)
99	997105	WA Nat Gas Line Extension	1,291,992	0	1,291,992	1,291,992	0	1,291,992	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	(18,940)	0	(18,940)	(18,940)	0	(18,940)	0	0	0
99	997109	Tax Reform Amortization	(16,754)	0	(16,754)	(16,754)	0	(16,754)	0	0	0
99	997110	FISERVE	39,584	(62,280)	(22,696)	0	(44,260)	(44,260)	39,584	(18,020)	21,564
12	997111	Capitalized Transportation	0	232,978	232,978	0	165,568	165,568	0	67,410	67,410
12	997114	AFUDC Debt CWIP	0	(586,014)	(586,014)	0	(416,457)	(416,457)	0	(169,557)	(169,557)
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	135,311	135,311	0	96,160	96,160	0	39,151	39,151
12	997120	Transportation Tax Disallowance	0	(1,037)	(1,037)	0	(737)	(737)	0	(300)	(300)
12	997122	Regulatory Fees	(109,130)	0	(109,130)	(109,130)	0	(109,130)	0	0	0
12	997125	COVID-19	187,457	0	187,457	136,112	0	136,112	51,345	0	51,345
12	997126	Prepaid Expenses	0	789,684	789,684	0	561,197	561,197	0	228,487	228,487
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(12,051,507)	(12,051,507)	0	(8,564,524)	(8,564,524)	0	(3,486,983)	(3,486,983)
12	997129	Mixed Service Costs (IDD#5)	0	(4,108,333)	(4,108,333)	0	(2,919,628)	(2,919,628)	0	(1,188,705)	(1,188,705)
12	997138	Intervenor Funding	(22,471)	0	(22,471)	(22,471)	0	(22,471)	0	0	0
12	997139	Pension Settlement	0	128,516	128,516	0	91,331	91,331	0	37,185	37,185
99	997140	Insurance Balancing	(202,961)	0	(202,961)	(3,716)	0	(3,716)	(199,245)	0	(199,245)
99	997141	CCA	63,283,588	0	63,283,588	63,283,588	0	63,283,588	0	0	0
99	997143	Depreciation Rate Deferral	621,326	0	621,326	238,688	0	238,688	382,638	0	382,638
99	997144	Williams Pipeline Outage	97,925	0	97,925	2,706,358	0	2,706,358	(2,608,433)	0	(2,608,433)
12	997145	Sec 174 Research Costs	0	783,340	783,340	0	556,688	556,688	0	226,652	226,652
99	997147	Energy Efficiency Program	(13,799)	0	(13,799)	(13,799)	0	(13,799)	0	0	0
12	997164	Book Depreciation FT	0	0	0	0	0	0	0	0	0
12	997165	AFUDC Tax CPI CWIP	0	601,523	601,523	0	427,478	427,478	0	174,045	174,045
99	997168	BOD Fees	65,417	0	65,417	65,417	0	65,417	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	109,335,060	(38,879,244)	70,455,816	93,618,094	(27,948,944)	65,669,150	15,716,966	(10,930,300)	4,786,666

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	66.630%	33.370%
G-ALL	2	Number of Customers - AMA	100.000%	64.924%	35.076%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.272%	30.728%
G-ALL	6	Actual Therms Purchased	100.000%	66.273%	33.727%
G-ALL	11	Book Depreciation	100.000%	72.672%	27.328%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.066%	28.934%
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-12A**	
For Twelve Months Ended May 31, 2025		
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,994,013	3,549,045	1,444,968
99	410100	Deferred Federal Income Tax Exp	(369,870)	(820,213)	450,343
		SUBTOTAL	4,624,143	2,728,832	1,895,311
12	411100	Deferred Federal Income Tax Expense - Allocated	(6,160,596)	(4,378,089)	(1,782,507)
99	411100	Deferred Federal Income Tax Exp	(16,947,400)	(14,696,198)	(2,251,202)
		SUBTOTAL	(23,107,996)	(19,074,287)	(4,033,709)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	2,032,720	1,422,904	609,816
		SUBTOTAL	2,032,720	1,422,904	609,816
		Total Deferred Federal Income Tax Expense	**(16,451,133)**	**(14,922,551)**	**(1,528,582)**
99	411193	Customer Tax Credit Amortization	(3,855,921)	(2,753,995)	(1,101,926)
		SUBTOTAL	**(3,855,921)**	**(2,753,995)**	**(1,101,926)**

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.066%	28.934%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	**G-OTX-12A**
For Twelve Months 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	314,654	314,654	0	209,654	209,654	0	105,000	105,000
		TOTAL UNDERGROUND STORAGE TAX	0	314,654	314,654	0	209,654	209,654	0	105,000	105,000
		DISTRIBUTION									
99	408110	State Excise Tax	11,368,410	0	11,368,410	11,368,410	0	11,368,410	0	0	0
99	408120	Municipal Occupation & License Tax	10,786,754	0	10,786,754	9,236,905	0	9,236,905	1,549,849	0	1,549,849
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	3,222,411	0	3,222,411	2,911,542	0	2,911,542	310,869	0	310,869
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	25,372,915	196	25,373,111	23,516,883	136	23,517,019	1,856,032	60	1,856,092
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	646,132	861,384	1,507,516	457,355	596,698	1,054,053	188,777	264,686	453,463
		TOTAL A&G TAX	646,132	861,384	1,507,516	457,355	596,698	1,054,053	188,777	264,686	453,463
		TOTAL TAXES OTHER THAN FIT	26,019,047	1,176,234	27,195,281	23,974,238	806,488	24,780,726	2,044,809	369,746	2,414,555

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	**G-PLT-12A**
For Twelve Months 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	302000	Franchise & Consents	1,002	137	1,139	1,002	95	1,097	0	42	42
4	303000	Misc Intangible Plant (303000)	2,249,604	1,262,758	3,512,362	1,022,594	874,738	1,897,332	1,227,010	388,020	1,615,030
4	3031XX	Misc Intangible IT Plant (3031XX)	333,550	60,433,169	60,766,719	333,550	41,863,265	42,196,815	0	18,569,904	18,569,904
		TOTAL INTANGIBLE PLANT	2,584,156	61,696,064	64,280,220	1,357,146	42,738,098	44,095,244	1,227,010	18,957,966	20,184,976
		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	3,619,038	3,619,038	0	2,411,365	2,411,365	0	1,207,673	1,207,673
1	352XXX	Wells	0	24,240,201	24,240,201	0	16,151,246	16,151,246	0	8,088,955	8,088,955
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	16,134,830	16,134,830	0	10,750,637	10,750,637	0	5,384,193	5,384,193
1	355000	Measuring & Regulating Equipment	0	2,743,430	2,743,430	0	1,827,947	1,827,947	0	915,483	915,483
1	356000	Purification Equipment	0	545,143	545,143	0	363,229	363,229	0	181,914	181,914
1	357000	Other Equipment	0	3,757,303	3,757,303	0	2,503,491	2,503,491	0	1,253,812	1,253,812
		TOTAL UNDERGROUND STORAGE PLAN	0	54,607,998	54,607,998	0	36,412,520	36,412,520	0	18,195,478	18,195,478
		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	742,026	0	742,026	551,349	0	551,349	190,677	0	190,677
6	375000	Structures & Improvements	1,756,695	0	1,756,695	1,065,163	0	1,065,163	691,532	0	691,532
6	376000	Mains	529,470,252	2,518,937	531,989,189	366,706,014	1,669,375	368,375,389	162,764,238	849,562	163,613,800
6	378000	Measuring & Reg Station Equip-General	7,856,989	0	7,856,989	4,932,666	0	4,932,666	2,924,323	0	2,924,323
6	379000	Measuring & Reg Station Equip-City Gate	7,220,167	0	7,220,167	2,089,737	0	2,089,737	5,130,430	0	5,130,430
6	380000	Services	370,406,906	0	370,406,906	250,992,384	0	250,992,384	119,414,522	0	119,414,522
6	381XXX	Meters	137,309,363	0	137,309,363	100,636,258	0	100,636,258	36,673,105	0	36,673,105
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	4,509,798	0	4,509,798	3,397,658	0	3,397,658	1,112,140	0	1,112,140
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	1,059,360,791	2,518,937	1,061,879,728	730,435,154	1,669,375	732,104,529	328,925,637	849,562	329,775,199
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,354,553	2,688,704	6,043,257	3,260,419	1,862,519	5,122,938	94,134	826,185	920,319
4	390XXX	Structures & Improvements	29,519,780	28,784,870	58,304,650	27,716,078	19,939,855	47,655,933	1,803,702	8,845,015	10,648,717
4	391XXX	Office Furniture & Equipment	193,829	12,899,275	13,093,104	191,702	8,935,586	9,127,288	2,127	3,963,689	3,965,816
4	392XXX	Transportation Equipment	15,245,706	5,290,166	20,535,872	11,643,389	3,664,604	15,307,993	3,602,317	1,625,562	5,227,879
4	393000	Stores Equipment	457,144	1,106,811	1,563,955	404,358	766,710	1,171,068	52,786	340,101	392,887
4	394000	Tools, Shop & Garage Equipment	3,993,239	7,821,960	11,815,199	3,179,577	5,418,428	8,598,005	813,662	2,403,532	3,217,194
4	395XXX	Laboratory Equipment	110,331	483,384	593,715	110,331	334,850	445,181	0	148,534	148,534
4	396XXX	Power Operated Equipment	4,561,676	1,060,443	5,622,119	3,558,261	734,590	4,292,851	1,003,415	325,853	1,329,268
4	397XXX	Communications Equipment	4,081,596	27,430,158	31,511,754	3,775,157	19,001,419	22,776,576	306,439	8,428,739	8,735,178
4	398000	Miscellaneous Equipment	6,288	136,543	142,831	0	94,586	94,586	6,288	41,957	48,245

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	**G-PLT-12A**
For Twelve Months 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
		TOTAL GENERAL PLANT	61,524,142	87,702,314	149,226,456	53,839,272	60,753,147	114,592,419	7,684,870	26,949,167	34,634,037
		TOTAL PLANT IN SERVICE	1,123,469,089	206,525,313	1,329,994,402	785,631,572	141,573,140	927,204,712	337,837,517	64,952,173	402,789,690
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(20,706,983)	(20,706,983)	0	(13,797,063)	(13,797,063)	0	(6,909,920)	(6,909,920)
G-ADEP		Distribution Plant	(329,861,900)	(2,129,424)	(331,991,324)	(216,311,060)	(1,411,233)	(217,722,293)	(113,550,840)	(718,191)	(114,269,031)
G-ADEP		General Plant	(19,951,219)	(29,722,299)	(49,673,518)	(16,514,192)	(20,589,232)	(37,103,424)	(3,437,027)	(9,133,067)	(12,570,094)
		TOTAL ACCUMULATED DEPRECIATION	(349,813,119)	(52,558,706)	(402,371,825)	(232,825,252)	(35,797,528)	(268,622,780)	(116,987,867)	(16,761,178)	(133,749,045)
		ACCUMULATED AMORTIZATION									
G-AAMT		Franchises - 302000	0	(3)	(3)	0	(2)	(2)	0	(1)	(1)
G-AAMT		General Plant - 303000	(552,892)	(1,179,458)	(1,732,350)	(363,254)	(817,034)	(1,180,288)	(189,638)	(362,424)	(552,062)
G-AAMT		Misc IT Intangible Plant - 3031XX	(197,555)	(36,270,410)	(36,467,965)	(197,555)	(25,125,238)	(25,322,793)	0	(11,145,172)	(11,145,172)
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	(750,447)	(37,449,871)	(38,200,318)	(560,809)	(25,942,274)	(26,503,083)	(189,638)	(11,507,597)	(11,697,235)
		TOTAL ACCUMULATED DEPR/AMORT	(350,563,566)	(90,008,577)	(440,572,143)	(233,386,061)	(61,739,802)	(295,125,863)	(117,177,505)	(28,268,775)	(145,446,280)
		NET GAS UTILITY PLANT before DFIT	772,905,523	116,516,736	889,422,259	552,245,511	79,833,338	632,078,849	220,660,012	36,683,398	257,343,410
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,637,208)	(101,637,208)	0	(72,229,498)	(72,229,498)	0	(29,407,710)	(29,407,710)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT	0	(11,830,337)	(11,830,337)	0	(8,198,314)	(8,198,314)	0	(3,632,023)	(3,632,023)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(253,408)	(253,408)	0	(180,087)	(180,087)	0	(73,321)	(73,321)
		TOTAL ACCUMULATED DFIT	0	(113,720,953)	(113,720,953)	0	(80,607,899)	(80,607,899)	0	(33,113,054)	(33,113,054)
		NET GAS UTILITY PLANT	772,905,523	2,795,783	775,701,306	552,245,511	(774,561)	551,470,950	220,660,012	3,570,344	224,230,356

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%	66.273%	33.727%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	71.066%	28.934%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	**G-APL-12A**
For Twelve Months 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	772,905,523	2,795,783	775,701,306	552,245,511	(774,561)	551,470,950	220,660,012	3,570,344	224,230,356
		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	1,344,207	2,006,496	3,350,703	817,852	1,389,940	2,207,792	526,355	616,556	1,142,911
4	182318	Accumulated Amortization - AFUDC	(237,126)	(973,855)	(1,210,981)	(138,962)	(674,684)	(813,646)	(98,164)	(299,171)	(397,335)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,818,608	3,818,608	0	1,912,456	1,912,456
1	164100	Gas Inventory--Jackson Prairie	0	7,775,705	7,775,705	0	5,180,952	5,180,952	0	2,594,753	2,594,753
1	164115	Gas Inventory--Clay Basin	0	7,613	7,613	0	5,274	5,274	0	2,339	2,339
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERT	2,782,988	0	2,782,988	2,782,988	0	2,782,988	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	6,610,165	0	6,610,165	6,610,165	0	6,610,165	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,972,562)	0	(1,972,562)	(1,972,562)	0	(1,972,562)	0	0	0
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(13,669,985)	0	(13,669,985)	(3,657,231)	0	(3,657,231)	(10,012,754)	0	(10,012,754)
99	190393	ADFIT-Customer Tax Credit	2,870,697	0	2,870,697	768,019	0	768,019	2,102,678	0	2,102,678
99	235199	Customer Deposits	(36,262)	0	(36,262)	(36,262)	0	(36,262)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	1,183,586	0	1,183,586	1,183,586	0	1,183,586	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(248,553)	0	(248,553)	(248,553)	0	(248,553)	0	0	0
C-WKC		Working Capital	25,375,676	0	25,375,676	16,876,678	0	16,876,678	8,498,998		8,498,998
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	24,002,831	14,547,023	38,549,854	22,985,718	9,720,090	32,705,808	1,017,113	4,826,933	5,844,046
		NET RATE BASE	796,908,354	17,342,806	814,251,160	575,231,229	8,945,529	584,176,758	221,677,125	8,397,277	230,074,402

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:
GAS-NORTH DEPRECIATION EXPENSE	**G-DEPX-12A**
For Twelve Months 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)	3,448,133	3,448,133											
	Steam (ED-ID)	4,733,831	4,733,831											
	Steam (ED-WA)	15,247,722	15,247,722											
	Hydro (ED-AN)	17,861,510	17,861,510											
	Other (ED-AN)	10,253,701	10,253,701											
Total Electric Production		**51,544,897**	**51,544,897**											
Electric Transmission														
	ED-AN	24,672,596	24,672,596											
	ED-ID	239,178	239,178											
	ED-WA	529,657	529,657											
Total Electric Transmission		**25,441,431**	**25,441,431**											
Electric Distribution														
	ED-AN	496,706	496,706											
	ED-ID	19,084,234	19,084,234											
	ED-WA	44,141,351	44,141,351											
Total Electric Distribution		**63,722,291**	**63,722,291**											
Gas Underground Storage														
1	GD-AN	804,481		804,481			804,481	804,481		536,026	536,026		268,455	268,455
	GD-OR	138,179			138,179									
Total Gas Underground Storag		**942,660**		**804,481**	**138,179**		**804,481**	**804,481**		**536,026**	**536,026**		**268,455**	**268,455**
Gas Distribution														
6	GD-AN	52,898		52,898			52,898	52,898		35,057	35,057		17,841	17,841
	GD-ID	6,970,921		6,970,921		6,970,921		6,970,921				6,970,921		6,970,921
	GD-WA	18,280,871		18,280,871		18,280,871		18,280,871	18,280,871		18,280,871			
	GD-OR	12,105,790			12,105,790									
Total Gas Distribution		**37,410,480**		**25,304,690**	**12,105,790**	**25,251,792**	**52,898**	**25,304,690**	**18,280,871**	**35,057**	**18,315,928**	**6,970,921**	**17,841**	**6,988,762**
General Plant														
	ED-AN	5,496,822	5,496,822											
	ED-ID	597,677	597,677											
	ED-WA	1,484,210	1,484,210											
7,4	CD-AA	22,754,250	16,337,324	4,464,839	1,952,087		4,464,839	4,464,839		3,092,883	3,092,883		1,371,956	1,371,956
9,4	CD-AN	979,815	768,861	210,954			210,954	210,954		146,132	146,132		64,822	64,822
9	CD-ID	418,090	328,075	90,015		90,015		90,015				90,015		90,015
9	CD-WA	1,458,489	1,144,476	314,013		314,013		314,013	314,013		314,013			
8,4	GD-AA	318,160		221,045	97,115		221,045	221,045		153,122	153,122		67,923	67,923
4	GD-AN	14,478		14,478			14,478	14,478		10,029	10,029		4,449	4,449
	GD-ID	57,432		57,432		57,432		57,432				57,432		57,432
	GD-WA	1,135,871		1,135,871		1,135,871		1,135,871	1,135,871		1,135,871			
	GD-OR	259,571			259,571									
Total General Plant		**34,974,865**	**26,157,445**	**6,508,647**	**2,308,773**	**1,597,331**	**4,911,316**	**6,508,647**	**1,449,884**	**3,402,166**	**4,852,050**	**147,447**	**1,509,150**	**1,656,597**
Total Depreciation Expense		**214,036,624**	**166,866,064**	**32,617,818**	**14,552,742**	**26,849,123**	**5,768,695**	**32,617,818**	**19,730,755**	**3,973,249**	**23,704,004**	**7,118,368**	**1,795,446**	**8,913,814**

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%
6	Actual Therms Purchased	66.273%	33.727%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	**G-AMTX-12A**
For Twelve Months 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	918,473	918,473											
Misc Intangible Plt (303000)	ED-AN	263,165	263,165											
Total Production/Transmission		**1,181,638**	**1,181,638**											
Distribution														
Franchises (302000)	ED-WA	117,656	117,656											
Misc Intangible Plt (303000)	ED-WA	5,866	5,866											
Total Distribution		**123,522**	**123,522**											
General Plant - 303000														
7,4	CD-AA	414,833	297,846	81,398	35,589		81,398	81,398		56,386	56,386		25,012	25,012
9,4	CD-AN	9,730	7,635	2,095			2,095	2,095		1,451	1,451		644	644
	GD-ID	23,076		23,076		23,076		23,076				23,076		23,076
	GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
	GD-OR	6,723			6,723									
Total General Plant - 303000		**479,224**	**305,481**	**131,431**	**42,312**	**47,938**	**83,493**	**131,431**	**24,862**	**57,837**	**82,699**	**23,076**	**25,656**	**48,732**
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	52,014,907	37,346,183	10,206,365	4,462,359		10,206,365	10,206,365		7,070,153	7,070,153		3,136,212	3,136,212
9,4	CD-AN	52,256	41,005	11,251			11,251	11,251		7,794	7,794		3,457	3,457
9,4	CD-ID	0	0	0		0		0				0		0
9,4	CD-WA	251,935	197,693	54,242		54,242		54,242	54,242		54,242			0
	ED-AN	4,857,041	4,857,041											
	ED-ID	0	0											
	ED-WA	917,597	917,597											
8,4	GD-AA	335,489		233,084	102,405		233,084	233,084		161,462	161,462		71,622	71,622
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	71,074			71,074									
Total Miscellaneous IT Intangible Plant - 3031XX		**58,500,299**	**43,359,519**	**10,504,942**	**4,635,838**	**54,242**	**10,450,700**	**10,504,942**	**54,242**	**7,239,409**	**7,293,651**	**0**	**3,211,291**	**3,211,291**
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		**0**		**0**			**0**	**0**		**0**	**0**		**0**	**0**
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	422,432	422,432											
	GD-OR	0			0									
Total General Plant- 390200, 396200		**422,432**	**422,432**	**0**	**0**		**0**	**0**		**0**	**0**		**0**	**0**
Total Amortization Expense		**60,707,115**	**45,392,592**	**10,636,373**	**4,678,150**	**102,180**	**10,534,193**	**10,636,373**	**79,104**	**7,297,246**	**7,376,350**	**23,076**	**3,236,947**	**3,260,023**

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-12A**
For Twelve Months 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)	(79,930,069)	(79,930,069)											
	Steam (ED-ID)	(103,922,215)	(103,922,215)											
	Steam (ED-WA)	(208,073,452)	(208,073,452)											
	Hydro (ED-AN)	(218,397,681)	(218,397,681)											
	Other (ED-AN)	(189,211,266)	(189,211,266)											
Total Electric Production		**(799,534,683)**	**(799,534,683)**											
Electric Transmission														
	ED-AN	(275,176,540)	(275,176,540)											
	ED-ID	(11,076,317)	(11,076,317)											
	ED-WA	(17,717,725)	(17,717,725)											
Total Electric Transmission		**(303,970,582)**	**(303,970,582)**											
Electric Distribution														
	ED-AN	(1,379,012)	(1,379,012)											
	ED-ID	(309,292,305)	(309,292,305)											
	ED-WA	(525,686,673)	(525,686,673)											
Total Electric Distribution		**(836,357,990)**	**(836,357,990)**											
Gas Underground Storage														
1	GD-AN	(20,706,983)		(20,706,983)			(20,706,983)	(20,706,983)		(13,797,063)	(13,797,063)		(6,909,920)	(6,909,920)
	GD-OR	(1,898,943)			(1,898,943)									
Total Gas Underground Storag		**(22,605,926)**		**(20,706,983)**	**(1,898,943)**		**(20,706,983)**	**(20,706,983)**		**(13,797,063)**	**(13,797,063)**		**(6,909,920)**	**(6,909,920)**
Gas Distribution														
6	GD-AN	(2,129,424)		(2,129,424)			(2,129,424)	(2,129,424)		(1,411,233)	(1,411,233)		(718,191)	(718,191)
	GD-ID	(113,550,840)		(113,550,840)		(113,550,840)		(113,550,840)				(113,550,840)		(113,550,840)
	GD-WA	(216,311,060)		(216,311,060)		(216,311,060)		(216,311,060)	(216,311,060)		(216,311,060)			
	GD-OR	(158,271,154)			(158,271,154)									
Total Gas Distribution		**(490,262,478)**		**(331,991,324)**	**(158,271,154)**	**(329,861,900)**	**(2,129,424)**	**(331,991,324)**	**(216,311,060)**	**(1,411,233)**	**(217,722,293)**	**(113,550,840)**	**(718,191)**	**(114,269,031)**
General Plant														
	ED-AN	(42,885,149)	(42,885,149)											
	ED-ID	(14,182,734)	(14,182,734)											
	ED-WA	(27,957,277)	(27,957,277)											
7,4	CD-AA	(109,735,886)	(78,789,269)	(21,532,375)	(9,414,242)		(21,532,375)	(21,532,375)		(14,915,907)	(14,915,907)		(6,616,468)	(6,616,468)
9,4	CD-AN	(9,319,916)	(7,313,338)	(2,006,578)			(2,006,578)	(2,006,578)		(1,389,997)	(1,389,997)		(616,581)	(616,581)
9	CD-ID	(4,219,554)	(3,311,084)	(908,470)		(908,470)		(908,470)				(908,470)		(908,470)
9	CD-WA	(9,499,040)	(7,453,897)	(2,045,143)		(2,045,143)		(2,045,143)	(2,045,143)		(2,045,143)			
8,4	GD-AA	(2,971,749)		(2,064,652)	(907,097)		(2,064,652)	(2,064,652)		(1,430,226)	(1,430,226)		(634,426)	(634,426)
4	GD-AN	(4,118,694)		(4,118,694)			(4,118,694)	(4,118,694)		(2,853,102)	(2,853,102)		(1,265,592)	(1,265,592)
	GD-ID	(2,528,557)		(2,528,557)		(2,528,557)		(2,528,557)				(2,528,557)		(2,528,557)
	GD-WA	(14,469,049)		(14,469,049)		(14,469,049)		(14,469,049)	(14,469,049)		(14,469,049)			
	GD-OR	(6,197,192)			(6,197,192)									
Total General Plant		**(248,084,797)**	**(181,892,748)**	**(49,673,518)**	**(16,518,531)**	**(19,951,219)**	**(29,722,299)**	**(49,673,518)**	**(16,514,192)**	**(20,589,232)**	**(37,103,424)**	**(3,437,027)**	**(9,133,067)**	**(12,570,094)**
Total Accumulated Depreciati		**(2,700,816,456)**	**(2,121,756,003)**	**(402,371,825)**	**(176,688,628)**	**(349,813,119)**	**(52,558,706)**	**(402,371,825)**	**(232,825,252)**	**(35,797,528)**	**(268,622,780)**	**(116,987,867)**	**(16,761,178)**	**(133,749,045)**

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%
6	Actual Therms Purchased	66.273%	33.727%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	**G-AAMT-12A**
For Twelve Months 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	(17,412,029)	(17,412,029)				(3)	(3)		(2)	(2)		(1)	(1)
	Misc Intangible Plt (303000	ED-AN	(3,325,097)	(3,325,097)											
Total Production/Transmission			**(20,737,126)**	**(20,737,126)**			**0**	**(3)**	**(3)**	**0**	**(2)**	**(2)**	**0**	**(1)**	**(1)**
Distribution															
	Franchises (302000)	ED-WA	(609,318)	(609,318)											
	Misc Intangible Plt (303000	ED-WA	(77,381)	(77,381)											
Total Distribution			**(686,699)**	**(686,699)**											
General Plant - 303000															
7,4		CD-AA	(5,830,885)	(4,186,517)	(1,144,136)	(500,232)		(1,144,136)	(1,144,136)		(792,566)	(792,566)		(351,570)	(351,570)
9,4		CD-AN	(164,060)	(128,738)	(35,322)			(35,322)	(35,322)		(24,468)	(24,468)		(10,854)	(10,854)
		GD-ID	(189,638)		(189,638)		(189,638)		(189,638)				(189,638)		**(189,638)**
		GD-WA	(363,254)		(363,254)		(363,254)		(363,254)	(363,254)		(363,254)			
		GD-OR	(141,761)			(141,761)									
Total General Plant - 303000			**(6,689,598)**	**(4,315,255)**	**(1,732,350)**	**(641,993)**	**(552,892)**	**(1,179,458)**	**(1,732,350)**	**(363,254)**	**(817,034)**	**(1,180,288)**	**(189,638)**	**(362,424)**	**(552,062)**
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(182,341,748)	(130,919,552)	(35,779,097)	(15,643,099)		(35,779,097)	(35,779,097)		(24,784,896)	(24,784,896)		(10,994,201)	(10,994,201)
9,4		CD-AN	(219,872)	(172,534)	(47,338)			(47,338)	(47,338)		(32,792)	(32,792)		(14,546)	(14,546)
9		CD-ID	0	0	0		0		0			0	0		0
9		CD-WA	(917,580)	(720,025)	(197,555)		(197,555)		(197,555)	(197,555)		(197,555)	0		0
		ED-AN	(12,259,696)	(12,259,696)											
		ED-ID	0	0											
		ED-WA	(2,589,635)	(2,589,635)											
8,4		GD-AA	(315,851)		(219,441)	(96,410)		(443,975)	(443,975)		(307,550)	(307,550)		(136,425)	(136,425)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	(148,459)			(148,459)									
Total Miscellaneous IT Intangible Plant - 3031XX			**(198,792,841)**	**(146,661,442)**	**(36,243,431)**	**(15,887,968)**	**(197,555)**	**(36,270,410)**	**(36,467,965)**	**(197,555)**	**(25,125,238)**	**(25,322,793)**	**0**	**(11,145,172)**	**(11,145,172)**
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	(1,966,793)	(1,966,793)											
		ED-WA	0	0											
		GD-WA	0		0		0		0	0		0			
		GD-OR	0			0									
Total General Plant - 390200, 396200			**(1,966,793)**	**(1,966,793)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Accumulated Amortization			**(228,873,057)**	**(174,367,315)**	**(37,975,781)**	**(16,529,961)**	**(750,447)**	**(37,449,871)**	**(38,200,318)**	**(560,809)**	**(25,942,274)**	**(26,503,083)**	**(189,638)**	**(11,507,597)**	**(11,697,235)**

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-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC Direct-WA	ELECTRIC Direct-ID	ELECTRIC Allocated	ELECTRIC Total	GAS NORTH Direct-WA	GAS NORTH Direct-ID	GAS NORTH Allocated	GAS NORTH Total	OREGON GAS Direct-OR	OREGON GAS Allocated	OREGON GAS 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	12,593,903	0	0	9,042,296	9,042,296	0	0	2,471,176	2,471,176	0	1,080,431	1,080,431
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	19,920,732	812,532	705,369	10,433,625	11,951,526	3,260,420	94,134	2,688,704	6,043,258	845,517	1,080,431	1,925,948
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	21,466,603	8,519,499	3,402,643	9,544,461	21,466,603	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,051,247	0	0	0	0	25,051,247	0	0	25,051,247	0	0	0
99		GD-OR / AS	5,814,767	0	0	0	0	0	0	0	0	5,814,767	0	5,814,767
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	133,392,682	0	0	95,774,612	95,774,612	0	0	26,174,312	26,174,312	0	11,443,758	11,443,758
9		CD-WA / ID / AN	32,880,124	9,712,463	6,573,918	9,514,652	25,801,033	2,664,831	1,803,702	2,610,558	7,079,091	0	0	0
		TOTAL ACCOUNT	218,605,423	18,231,962	9,976,561	114,833,725	143,042,248	27,716,078	1,803,702	28,784,870	58,304,650	5,814,767	11,443,758	17,258,525
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,682,862	1,096,480	7,798	1,578,584	2,682,862	0	0	0	0	0	0	0
99		GD-WA / ID / AN	121,406	0	0	0	0	121,406	0	0	121,406	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	58,868	0	0	0	0	0	0	40,899	40,899	0	17,969	17,969
7		CD-AA	65,491,495	0	0	47,022,239	47,022,239	0	0	12,850,741	12,850,741	0	5,618,515	5,618,515
9		CD-WA / ID / AN	371,843	256,207	7,753	27,825	291,785	70,296	2,127	7,635	80,058	0	0	0
		TOTAL ACCOUNT	68,726,474	1,352,687	15,551	48,628,648	49,996,886	191,702	2,127	12,899,275	13,093,104	0	5,636,484	5,636,484
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	64,712,741	25,778,614	13,590,774	25,343,353	64,712,741	0	0	0	0	0	0	0
99		GD-WA / ID / AN	17,492,546	0	0	0	0	11,255,852	3,404,157	2,832,537	17,492,546	0	0	0
99		GD-OR / AS	5,141,049	0	0	0	0	0	0	0	0	5,141,049	0	5,141,049
8		GD-AA	97,188	0	0	0	0	0	0	67,522	67,522	0	29,666	29,666
7		CD-AA	7,668,446	0	0	5,505,868	5,505,868	0	0	1,504,702	1,504,702	0	657,876	657,876
9		CD-WA / ID / AN	6,832,796	1,412,448	722,230	3,227,017	5,361,695	387,537	198,160	885,404	1,471,101	0	0	0
		TOTAL ACCOUNT	101,944,766	27,191,062	14,313,004	34,076,238	75,580,304	11,643,389	3,602,317	5,290,165	20,535,871	5,141,049	687,542	5,828,591

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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC Direct-WA	ELECTRIC Direct-ID	ELECTRIC Allocated	ELECTRIC Total	GAS NORTH Direct-WA	GAS NORTH Direct-ID	GAS NORTH Allocated	GAS NORTH Total	OREGON GAS Direct-OR	OREGON GAS Allocated	OREGON GAS 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	40,542	0	0	0	0	0	0	0	0	40,542	0	40,542
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	6,219,902	663,350	192,388	4,025,019	4,880,757	182,005	52,786	1,104,354	1,339,145	0	0	0
		TOTAL ACCOUNT	6,968,102	722,216	192,388	4,447,927	5,362,531	404,358	52,786	1,106,811	1,563,955	40,542	1,074	41,616
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	10,289,328	2,322,428	732,524	7,234,376	10,289,328	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,115,346	0	0	0	0	3,171,699	606,501	337,146	4,115,346	0	0	0
99		GD-OR / AS	1,614,364	0	0	0	0	0	0	0	0	1,614,364	0	1,614,364
8		GD-AA	5,924,826	0	0	0	0	0	0	4,116,332	4,116,332	0	1,808,494	1,808,494
7		CD-AA	16,045,933	0	0	11,520,819	11,520,819	0	0	3,148,533	3,148,533	0	1,376,581	1,376,581
9		CD-WA / ID / AN	2,020,381	28,716	755,035	801,642	1,585,393	7,879	207,161	219,948	434,988	0	0	0
		TOTAL ACCOUNT	40,010,178	2,351,144	1,487,559	19,556,837	23,395,540	3,179,578	813,662	7,821,959	11,815,199	1,614,364	3,185,075	4,799,439
	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	3,468,639	375,996	2,211	3,090,432	3,468,639	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	204,760	0	0	0	0	0	0	142,259	142,259	0	62,501	62,501
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	5,151,987	375,996	2,211	3,991,333	4,369,540	110,331	0	483,384	593,715	18,586	170,146	188,732

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	**C-GPL-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	ELECTRIC Direct-WA	ELECTRIC Direct-ID	ELECTRIC Allocated	ELECTRIC Total	GAS NORTH Direct-WA	GAS NORTH Direct-ID	GAS NORTH Allocated	GAS NORTH Total	OREGON GAS Direct-OR	OREGON GAS Allocated	OREGON GAS Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	23,796,669	11,961,072	7,400,306	4,435,291	23,796,669	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,224,141	0	0	0	0	3,488,486	915,066	820,589	5,224,141	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	30,959,963	12,215,380	7,722,312	5,310,979	25,248,671	3,558,261	1,003,416	1,060,443	5,622,120	43,834	45,338	89,172
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,184,268	11,482,351	6,106,478	25,595,439	43,184,268	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,053,056	0	0	0	0	759,670	287,264	6,122	1,053,056	0	0	0
99		GD-OR / AS	714,006	0	0	0	0	0	0	0	0	714,006	0	714,006
8		GD-AA	243,298	0	0	0	0	0	0	169,034	169,034	0	74,264	74,264
7		CD-AA	135,364,087	0	0	97,190,061	97,190,061	0	0	26,561,141	26,561,141	0	11,612,885	11,612,885
9		CD-WA/ ID / AN	17,317,798	10,990,489	69,888	2,528,900	13,589,277	3,015,486	19,175	693,860	3,728,521	0	0	0
		TOTAL ACCOUNT	197,876,513	22,472,840	6,176,366	125,314,400	153,963,606	3,775,156	306,439	27,430,157	31,511,752	714,006	11,687,149	12,401,155
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	237,679	0	6,846	230,833	237,679	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	670,494	0	0	481,408	481,408	0	0	131,564	131,564	0	57,522	57,522
9		CD-WA/ ID / AN	49,457	0	22,917	15,892	38,809	0	6,288	4,360	10,648	0	0	0
		TOTAL ACCOUNT	967,611	0	29,763	728,133	757,896	0	6,288	136,542	142,830	9,092	57,793	66,885
		TOTAL GENERAL PLANT	691,248,536	85,725,819	40,621,084	367,438,632	493,785,535	53,839,273	7,684,871	87,702,310	149,226,454	14,241,757	33,994,790	48,236,547

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
COMMON INTANGIBLE PLANT
For Twelve Months Ended May 31, 2025
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC Total	ELECTRIC Direct-WA	ELECTRIC Direct-ID	ELECTRIC Allocated	ELECTRIC Total	GAS NORTH Direct-WA	GAS NORTH Direct-ID	GAS NORTH Allocated	GAS NORTH Total	OREGON GAS Direct-OR	OREGON GAS Allocated	OREGON GAS Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	12,150,827	319,716	0	11,831,111	12,150,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,249,604	0	0	0	0	1,022,594	1,227,010	0	2,249,604	0	0	0
99		GD-OR / AS	430,826	0	0	0	0	0	0	0	0	430,826	0	430,826
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,222,494	0	0	4,467,688	4,467,688	0	0	1,220,978	1,220,978	0	533,828	533,828
9		CD-WA / ID / AN	194,058	0	0	152,277	152,277	0	0	41,781	41,781	0	0	0
		TOTAL ACCOUNT	21,247,809	319,716	0	16,451,076	16,770,792	1,022,594	1,227,010	1,262,759	3,512,363	430,826	533,828	964,654
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	17,722,249	3,463,446	0	14,258,803	17,722,249	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	348,252	0	0	0	0	0	0	241,952	241,952	0	106,300	106,300
7		CD-AA	98,188,488	0	0	70,498,353	70,498,353	0	0	19,266,545	19,266,545	0	8,423,590	8,423,590
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	117,765,429	4,162,283	0	84,962,160	89,124,443	191,741	0	19,564,744	19,756,485	354,611	8,529,890	8,884,501
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	5,151,760	30,832	0	5,120,928	5,151,760	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	44,091,213	0	0	31,657,050	31,657,050	0	0	8,651,578	8,651,578	0	3,782,585	3,782,585
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	50,382,965	30,832	0	36,777,978	36,808,810	0	0	9,443,599	9,443,599	0	4,130,556	4,130,556
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	4,597,951	0	0	4,597,951	4,597,951	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	4,597,951	0	0	4,597,951	4,597,951	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-12A**
For Twelve Months 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	1,106,516	1,106,516	0	0	1,106,516	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	10,406	0	0	7,471	7,471	0	0	2,042	2,042	0	893	893
9		CD-WA / ID / AN	658,658	516,849	0	0	516,849	141,809	0	0	141,809	0	0	0
		TOTAL ACCOUNT	1,775,580	1,623,365	0	7,471	1,630,836	141,809	0	2,042	143,851	0	893	893
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	902,126	424,465	0	477,661	902,126	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	32,787,238	0	0	23,540,909	23,540,909	0	0	6,433,512	6,433,512	0	2,812,817	2,812,817
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	33,689,364	424,465	0	24,018,570	24,443,035	0	0	6,433,512	6,433,512	0	2,812,817	2,812,817
		TOTAL	356,812,446	6,560,661	0	258,253,636	264,814,297	1,356,144	1,227,010	61,695,930	64,279,084	785,437	26,933,628	27,719,065

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	**C-DTX-12A**
For Twelve Months Ended 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	(59,381,217)	(42,635,120)	(11,651,782)	(5,094,315)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(829,329)	(650,774)	(178,555)	0
		Total	(60,210,546)	(43,285,894)	(11,830,337)	(5,094,315)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	**C-WKC-12A**
For Twelve Months Ended May 31, 2025	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	********** SYSTEM Washington	Idaho	********** Oregon	Total	***** ELECTRIC ***** Washington	Idaho	***** GAS NORTH ***** Washington	Idaho	*GAS SOUTH* 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	7,916,733	7,916,733	0	0	0	0	7,916,733
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	236	236	0	0	0	0	236
7/4	154550	Supply Chain Average Cost Variance	0	0	(75)	(75)	0	0	0	0	(75)
7/4	154560	Supply Chain Invoice Price Variance	0	0	(826)	(826)	0	0	0	0	(826)
99	163998	Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999	Investor-Supplied Working Capital	117,193,325	48,338,213	0	165,531,538	100,316,647	39,839,215	16,876,678	8,498,998	0
		TOTAL	117,193,325	48,338,213	7,916,068	173,447,606	100,316,647	39,839,215	16,876,678	8,498,998	7,916,068

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						