

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Month Ended April 30, 2022 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	7,727,414	3,367,376	4,360,038
	Adjustments			
	Adjusted Net Operating Income (Loss)	7,727,414	3,367,376	4,360,038
E-APL	Electric Net Rate Base	2,924,078,270	1,975,769,519	948,308,751
	<b>RATE OF RETURN</b>	<b>0.264%</b>	<b>0.170%</b>	<b>0.460%</b>

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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>			
For Month Ended April 30, 2022			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers Percent	4-01-2022 thru 04-30-2022	406,912 100.000%	265,224 65.180%	141,688 34.820%
3	E-OPS	Direct Distribution Operating Expense Percent	4-01-2022 thru 04-30-2022	4,608,496 100.000%	3,136,751 68.065%	1,471,745 31.935%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		90,055,012	75,398,647	9,840,778	4,815,587
		Direct O & M Accts 500 - 894		62,329,960	46,412,847	11,184,472	4,732,641
		Direct O & M Accts 901 - 935		4,438,570	3,135,525	1,303,045	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		156,823,542	124,947,019	22,328,295	9,548,228
		Total		100.000%	79.673%	14.238%	6.089%
		Percentage					
		Direct Labor Accts 500 - 894		61,174,654	47,158,546	9,829,201	4,186,907
		Direct Labor Accts 901 - 935		25,245,925	18,921,106	2,960,225	3,364,594
		Direct Labor Accts 901 - 905 Utility 9 Only		5,281,385	3,758,942	1,522,443	0
		Total		91,701,964	69,838,594	14,311,869	7,551,501
		Percentage		100.000%	76.158%	15.607%	8.235%
		Number of Customers at		777,952	405,775	266,537	105,640
		Percentage		100.000%	52.160%	34.261%	13.579%
		Net Direct Plant		4,171,556,663	3,119,808,181	701,125,169	350,623,313
		Percentage		100.000%	74.788%	16.807%	8.405%
		Total Percentages		400.000%	282.779%	80.913%	36.308%
		Average (CD AA)		100.000%	70.695%	20.228%	9.077%

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**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		14,116,908	0	9,478,568 4,638,340
		Direct O & M Accts 901 - 935		15,640,037	0	10,989,779 4,650,258
		Direct O & M Accts 901 - 905 Utility 9 Only		1,303,045	0	1,303,045 0
		Total		31,059,990	0	21,771,392 9,288,598
		Percentage		100.000%	0.000%	70.095% 29.905%
		Direct Labor Accts 500 - 894		9,708,675	0	6,808,489 2,900,186
		Direct Labor Accts 901 - 935		4,008,246	0	1,875,992 2,132,254
		Direct Labor Accts 901 - 905 Utility 9 Only		1,522,443	0	1,522,443 0
		Total		15,239,364	0	10,206,924 5,032,440
		Percentage		100.000%	0.000%	66.977% 33.023%
		Number of Customers at Percentage		372,177	0	266,537 105,640
				100.000%	0.000%	71.616% 28.384%
		Net Direct Plant Percentage		1,034,813,184	0	685,618,721 349,194,463
				100.000%	0.000%	66.255% 33.745%
		Total Percentages		400.000%	0.000%	274.943% 125.057%
		Average (GD AA)		100.000%	0.000%	68.736% 31.264%

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2022  
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Report ID:  
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		85,248,538	75,398,647	9,849,891	0
		Direct O & M Accts 901 - 935		57,593,346	46,412,847	11,180,499	0
		Adjustments		0	0	0	0
		Total		142,841,884	121,811,494	21,030,390	0
		Percentage		100.000%	85.277%	14.723%	0.000%
		Direct Labor Accts 500 - 894		56,931,970	47,158,546	9,773,424	0
		Direct Labor Accts 901 - 935		22,391,665	18,921,106	3,470,559	0
		Total		79,323,635	66,079,652	13,243,983	0
		Percentage		100.000%	83.304%	16.696%	0.000%
		Number of Customers at		672,312	405,775	266,537	0
		Percentage		100.000%	60.355%	39.645%	0.000%
		Net Direct Plant		3,762,395,554	3,076,776,833	685,618,721	0
		Percentage		100.000%	81.777%	18.223%	0.000%
9		Total Percentages		400.000%	310.713%	89.287%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.679%	22.321%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	03-01-2022 thru 04-30-2022	1,428,225,352	977,316,545	450,908,807	
		Percent		100.000%	68.429%	31.571%	
11		Book Depreciation	4-01-2022 thru 04-30-2022	11,881,238	7,944,579	3,936,659	
		Percent		100.000%	66.867%	33.133%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended April 30, 2022  
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Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	03-01-2022 thru 04-30-2022	3,417,536,772 100.000%	2,291,063,884 67.038%	1,126,472,888 32.962%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2022 thru 04-30-2022	295,095,886 100.000%	199,700,295 67.673%	95,395,591 32.327%
14		Net Allocated Schedule M's - AMA Percent	4-01-2022 thru 04-30-2022	-8,839,189 100.000%	-6,014,986 68.049%	-2,824,203 31.951%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended April 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	31,022,078	0	31,022,078	20,446,284	0	20,446,284	10,575,794	0
99	442200	Commercial - Firm & Int.	26,086,475	0	26,086,475	18,674,113	0	18,674,113	7,412,362	0
1	442300	Industrial	9,759,037	0	9,759,037	4,992,780	0	4,992,780	4,766,257	0
99	444000	Public Street & Highway Lighting	643,418	0	643,418	396,286	0	396,286	247,132	0
99	448000	Interdepartmental Revenue	121,437	0	121,437	99,854	0	99,854	21,583	0
99	499XXX	Unbilled Revenue	3,008,083	0	3,008,083	2,242,215	0	2,242,215	765,868	0
TOTAL SALES TO ULTIMATE CUSTOMERS			70,640,528	0	70,640,528	46,851,532	0	46,851,532	23,788,996	0
1	447XXX	Sales for Resale	0	10,927,873	10,927,873	0	7,161,035	7,161,035	0	3,766,838
TOTAL SALES OF ELECTRICITY			70,640,528	10,927,873	81,568,401	46,851,532	7,161,035	54,012,567	23,788,996	3,766,838
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	13,554	0	13,554	3,646	0	3,646	9,908	0
1	453000	Sales of Water & Water Power	0	48,999	48,999	0	32,109	32,109	0	16,890
1	454000	Rent from Electric Property	222,717	29,835	252,552	118,583	19,551	138,134	104,134	10,284
1	454100	Rent from Trnsmission Joint Use	2,211	0	2,211	864	0	864	1,347	0
1	456XXX	Other Electric Revenues	(4,968,090)	5,654,996	686,906	(3,860,681)	3,705,719	(154,962)	(1,107,409)	1,949,277
TOTAL OTHER OPERATING REVENUE			(4,729,608)	5,733,830	1,004,222	(3,737,588)	3,757,379	19,791	(992,020)	1,976,451
TOTAL ELECTRIC REVENUE			65,910,920	16,661,703	82,572,623	43,113,944	10,918,414	54,032,358	22,796,976	5,743,289

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended April 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*                      \*\*\*\*\* WASHINGTON \*\*\*\*\*                      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	32,965	32,965	0	21,602	21,602	0	11,363
1	501XXX	Fuel	0	2,156,677	2,156,677	0	1,413,270	1,413,270	0	743,407
1	502000	Steam Expense	0	304,885	304,885	0	199,791	199,791	0	105,094
1	505000	Electric Expense	0	60,186	60,186	0	39,440	39,440	0	20,746
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	750,761	750,761	0	491,974	491,974	0	258,787
1	507000	Rent	0	0	0	0	0	0	0	0
		MAINTENANCE								
1	510000	Supervision & Engineering	0	68,289	68,289	0	44,750	44,750	0	23,539
1	511000	Structures	0	84,523	84,523	0	55,388	55,388	0	29,135
1	512000	Boiler Plant	0	443,125	443,125	0	290,380	290,380	0	152,745
1	513000	Electric Plant	0	53,579	53,579	0	35,110	35,110	0	18,469
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(203,127)	(203,127)	0	(133,109)	(133,109)	0	(70,018)
		TOTAL STEAM POWER GENERATION EXP	0	3,751,863	3,751,863	0	2,458,596	2,458,596	0	1,293,267
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	184,377	184,377	0	120,822	120,822	0	63,555
1	536000	Water for Power	0	(268,438)	(268,438)	0	(175,907)	(175,907)	0	(92,531)
1	537000	Hydraulic Expense	459,939	300,911	760,850	301,858	197,187	499,045	158,081	103,724
1	538000	Electric Expense	0	531,544	531,544	0	348,321	348,321	0	183,223
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	131,657	131,657	0	86,275	86,275	0	45,382
1	540000	Rent	0	131,587	131,587	0	86,229	86,229	0	45,358
1	540100	MT Trust Funds Land Settlement Rents	463,000	0	463,000	303,404	0	303,404	159,596	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	59,795	59,795	0	39,184	39,184	0	20,611
1	542000	Structures	0	17,777	17,777	0	11,649	11,649	0	6,128
1	543000	Reservoirs, Dams, & Waterways	0	27,844	27,844	0	18,246	18,246	0	9,598
1	544000	Electric Plant	0	145,877	145,877	0	95,593	95,593	0	50,284
1	545000	Miscellaneous Hydraulic Plant	0	48,190	48,190	0	31,579	31,579	0	16,611
		TOTAL HYDRO POWER GENERATION EXP	922,939	1,311,121	2,234,060	605,262	859,178	1,464,440	317,677	451,943
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	43,995	43,995	0	28,830	28,830	0	15,165
1	547XXX	Fuel	0	8,982,051	8,982,051	0	5,885,938	5,885,938	0	3,096,113
1	548000	Generation Expense	0	280,227	280,227	0	183,633	183,633	0	96,594
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	(45,992)	(45,992)	0	(30,139)	(30,139)	0	(15,853)
1	550000	Rent	0	6,351	6,351	0	4,162	4,162	0	2,189
		MAINTENANCE								
1	551000	Supervision & Engineering	0	43,787	43,787	0	28,694	28,694	0	15,093
1	552000	Structures	0	10,742	10,742	0	7,039	7,039	0	3,703
1	553000	Generating & Electric Equipment	0	472,620	472,620	0	309,708	309,708	0	162,912
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	49,065	49,065	0	32,152	32,152	0	16,913
		TOTAL OTHER POWER GENERATION EXP	0	9,842,846	9,842,846	0	6,450,017	6,450,017	0	3,392,829

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For Month Ended April 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	915,198	13,543,913	14,459,111	0	8,875,326	8,875,326	915,198	4,668,587
1	556000	System Control & Load Dispatching	0	57,128	57,128	0	37,436	37,436	0	19,692
E-557	557XXX	Other Expense	(2,151,736)	7,561,151	5,409,415	(366,103)	4,954,823	4,588,720	(1,785,633)	2,606,328
TOTAL OTHER POWER SUPPLY EXPENSE			(1,236,538)	21,162,192	19,925,654	(366,103)	13,867,585	13,501,482	(870,435)	7,294,607
TOTAL PRODUCTION OPERATING EXP			(313,599)	36,068,022	35,754,423	239,159	23,635,376	23,874,535	(552,758)	12,432,646
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	162,538	162,538	0	106,511	106,511	0	56,027
1	561000	Load Dispatching	0	251,242	251,242	0	164,639	164,639	0	86,603
1	562000	Station Expense	0	32,199	32,199	0	21,100	21,100	0	11,099
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	10,319	10,319	0	6,762	6,762	0	3,557
1	565XXX	Transmission of Electricity by Others	0	1,673,272	1,673,272	0	1,096,495	1,096,495	0	576,777
1	566000	Miscellaneous Transmission Expense	0	317,994	317,994	0	208,381	208,381	0	109,613
1	567000	Rent	0	6,988	6,988	0	4,579	4,579	0	2,409
MAINTENANCE										
1	568000	Supervision & Engineering	0	30,582	30,582	0	20,040	20,040	0	10,542
1	569000	Structures	(52)	56,127	56,075	0	36,780	36,780	(52)	19,347
1	570000	Station Equipment	0	98,631	98,631	0	64,633	64,633	0	33,998
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	47	140,942	140,989	33	92,359	92,392	14	48,583
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(52)	2,736	2,684	0	1,793	1,793	(52)	943
TOTAL TRANSMISSION OPERATING EXP			(57)	2,783,570	2,783,513	33	1,824,072	1,824,105	(90)	959,498

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For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	1,329,817	2,437,271	3,767,088	974,467	1,597,143	2,571,610	355,350	840,128
E-DEPX		Depreciation Expense-Transmission	66,125	1,553,267	1,619,392	43,217	1,017,856	1,061,073	22,908	535,411
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	98,122	98,122	0	64,299	64,299	0	33,823
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(231,338)	0	(231,338)	(169,915)	0	(169,915)	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0	0	0	0	0	0	0	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	463,418	0	463,418	463,418	0	463,418	0	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	16,667	16,667	0	10,922	10,922	0	5,745
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	158,548	0	158,548	81,597	0	81,597	76,951	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,787	1,787	0	940
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067	0	75,067	0	0	0	75,067	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,278	48,278	0	25,395
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	28,184	0	28,184	23,605	0	23,605	4,579	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407415	Amortization of Colstrip Recovery Offset	0	0	0	0	0	0	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(233,144)	0	(233,144)	(122,834)	0	(122,834)	(110,310)	0
99	407434	EIM Deferred O&M	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,243,234)	0	(1,243,234)	(835,177)	0	(835,177)	(408,057)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(26,584)	0	(26,584)	0	0	0	(26,584)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(2,094)	0	(2,094)	(2,094)	0	(2,094)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(460)	(460)	0	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,630,597	1,630,597	0	1,068,530	1,068,530	0	562,067
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	375,408	5,811,622	6,187,030	456,284	3,808,355	4,264,639	(80,876)	2,003,267
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	61,752	44,663,214	44,724,966	695,476	29,267,803	29,963,279	(633,724)	15,395,411

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*                      \*\*\*\*\* WASHINGTON \*\*\*\*\*                      \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	476,961	219,572	696,533	459,392	149,452	608,844	17,569	70,120
3	582000	Station Expense	77,425	986	78,411	56,689	671	57,360	20,736	315
3	583000	Overhead Line Expense	136,059	62,642	198,701	68,288	42,637	110,925	67,771	20,005
3	584000	Underground Line Expense	190,216	0	190,216	101,764	0	101,764	88,452	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	507	0	507	507	0	507	0	0
3	586000	Meter Expense	162,062	8,211	170,273	138,758	5,589	144,347	23,304	2,622
3	587000	Customer Installations Expense	56,407	5,893	62,300	37,323	4,011	41,334	19,084	1,882
3	588000	Miscellaneous Distribution Expense	559,599	306,134	865,733	436,504	208,370	644,874	123,095	97,764
3	589000	Rent	0	22,928	22,928	0	15,606	15,606	0	7,322
		MAINTENANCE:								
3	590000	Supervision & Engineering	265,294	90,068	355,362	18,779	61,305	80,084	246,515	28,763
3	591000	Structures	19,569	29	19,598	9,243	20	9,263	10,326	9
3	592000	Station Equipment	52,365	(6,137)	46,228	31,035	(4,177)	26,858	21,330	(1,960)
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	2,435,540	2	2,435,542	1,653,418	1	1,653,419	782,122	1
3	594000	Underground Lines	71,758	0	71,758	36,119	0	36,119	35,639	0
3	595000	Line Transformers	67,949	0	67,949	60,033	0	60,033	7,916	0
3	596000	Street Light & Signal System Maintenance Exp	3,251	0	3,251	2,682	0	2,682	569	0
3	597000	Meters	5,776	0	5,776	4,357	0	4,357	1,419	0
3	598000	Miscellaneous Distribution Expense	27,757	35,654	63,411	21,860	24,268	46,128	5,897	11,386
		TOTAL DISTRIBUTION OPERATING EXP	4,608,495	745,982	5,354,477	3,136,751	507,753	3,644,504	1,471,744	238,229
E-DEPX		Depreciation Expense-Distribution	4,653,730	7,115	4,660,845	3,053,757	4,843	3,058,600	1,599,973	2,272
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	9,495	0	9,495	9,495	0	9,495	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,442,694	0	4,442,694	3,557,122	0	3,557,122	885,572	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	9,105,919	7,115	9,113,034	6,620,374	4,843	6,625,217	2,485,545	2,272
		TOTAL DISTRIBUTION EXPENSES	13,714,414	753,097	14,467,511	9,757,125	512,596	10,269,721	3,957,289	240,501

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended April 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	13,194	13,194	0	8,600	8,600	0	4,594
2	902000	Meter Reading Expenses	56,214	14,406	70,620	44,709	9,390	54,099	11,505	5,016
2	903XXX	Customer Records & Collection Expenses	87,454	725,192	812,646	35,399	472,680	508,079	52,055	252,512
2	904000	Uncollectible Accounts	263,455	0	263,455	221,978	0	221,978	41,477	0
2	905000	Misc Customer Accounts	0	(6,954)	(6,954)	0	(4,533)	(4,533)	0	(2,421)
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>407,123</b>	<b>745,838</b>	<b>1,152,961</b>	<b>302,086</b>	<b>486,137</b>	<b>788,223</b>	<b>105,037</b>	<b>259,701</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,661,143	19,722	2,680,865	1,755,371	12,855	1,768,226	905,772	6,867
2	909000	Advertising	(300)	22,218	21,918	(302)	14,482	14,180	2	7,736
2	910000	Misc Customer Service & Info Exp	0	5,973	5,973	0	3,893	3,893	0	2,080
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,660,843</b>	<b>47,913</b>	<b>2,708,756</b>	<b>1,755,069</b>	<b>31,230</b>	<b>1,786,299</b>	<b>905,774</b>	<b>16,683</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	144,226	2,233,968	2,378,194	111,200	1,485,611	1,596,811	33,026	748,357
4	921000	Office Supplies & Expenses	76	371,698	371,774	76	247,183	247,259	0	124,515
4	922000	Admin Exp Transferred--Credit	0	(6,064)	(6,064)	0	(4,033)	(4,033)	0	(2,031)
4	923000	Outside Services Employed	171,602	974,164	1,145,766	170,786	647,829	818,615	816	326,335
4	924000	Property Insurance Premium	0	183,084	183,084	0	121,753	121,753	0	61,331
4	925XXX	Injuries and Damages	276,726	579,360	856,086	191,990	385,280	577,270	84,736	194,080
4	926XXX	Employee Pensions and Benefits	625,254	1,699,662	2,324,916	440,972	1,130,292	1,571,264	184,282	569,370
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	264,621	319,199	583,820	203,221	209,171	412,392	61,400	110,028
4	930000	Miscellaneous General Expenses	10,256	366,970	377,226	10,289	244,039	254,328	(33)	122,931
4	931000	Rents	700	68,338	69,038	0	45,445	45,445	700	22,893
4	935000	Maintenance of General Plant	155,390	960,861	1,116,251	116,690	638,982	755,672	38,700	321,879
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,648,951</b>	<b>7,751,240</b>	<b>9,400,191</b>	<b>1,245,224</b>	<b>5,151,552</b>	<b>6,396,776</b>	<b>403,727</b>	<b>2,599,688</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	319,498	1,514,414	1,833,912	246,194	1,007,100	1,253,294	73,304	507,314
E-AMTX		Amortization Expense-General Plant - 303000	0	25,069	25,069	0	16,665	16,665	0	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	315,333	3,097,133	3,412,466	315,333	2,059,624	2,374,957	0	1,037,509
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	35,203	35,203	0	23,410	23,410	0	11,793
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	224,003	0	224,003	224,003	0	224,003	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	133,219	0	133,219	133,219	0	133,219	0	0
99	407311	Regulatory Debit - AFUDC Amortization	28,370	128,847	157,217	23,694	86,376	110,070	4,676	42,471
99	407314	Regulatory Debit - FISERVE Amortization	8,094	0	8,094	0	0	0	8,094	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	0	0	0	0	0	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(122,581)	0	(122,581)	(122,581)	0	(122,581)	0	0
99	407436	Regulatory Credit - AMI	0	0	0	0	0	0	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0	0	0	0	0	0	0	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0	0	0	0	0	0	0	0
99	407447	Regulatory Credit - COVID-19 Deferral	9,850	0	9,850	9,850	0	9,850	0	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,029,847)	0	(1,029,847)	(732,824)	0	(732,824)	(297,023)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--A&G	155,929	217,457	373,386	107,393	144,611	252,004	48,536	72,846
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	41,868	5,018,123	5,059,991	204,281	3,337,786	3,542,067	(162,413)	1,680,337
		TOTAL ADMIN & GENERAL EXPENSES	1,690,819	12,769,363	14,460,182	1,449,505	8,489,338	9,938,843	241,314	4,280,025
		TOTAL EXPENSES BEFORE FIT	18,534,951	58,979,425	77,514,376	13,959,261	38,787,104	52,746,365	4,575,690	20,192,321
		NET OPERATING INCOME (LOSS) BEFORE FIT			5,058,247			1,285,993		
E-FIT		FEDERAL INCOME TAX			63,060			(64,613)		
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,688,885)			(1,988,368)		
E-FIT		AMORTIZED ITC			(43,342)			(28,402)		
		ELECTRIC NET OPERATING INCOME (LOSS)			7,727,414			3,367,376		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers	100.000%	65.180%	34.820%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.065%	31.935%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
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For Month Ended April 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	10,575,794
99	442200	Commercial - Firm & Int.	7,412,362
1	442300	Industrial	4,766,257
99	444000	Public Street & Highway Lighting	247,132
99	448000	Interdepartmental Revenue	21,583
99	499XXX	Unbilled Revenue	765,868
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>23,788,996</u>
1	447XXX	Sales for Resale	3,766,838
		TOTAL SALES OF ELECTRICITY	<u>27,555,834</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	9,908
1	453000	Sales of Water & Water Power	16,890
1	454000	Rent from Electric Property	114,418
1	454100	Rent from Trnsmission Joint Use	1,347
1	456XXX	Other Electric Revenues	841,868
		TOTAL OTHER OPERATING REVENUE	<u>984,431</u>
		TOTAL ELECTRIC REVENUE	<u>28,540,265</u>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended April 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	11,363
1	501XXX	Fuel	743,407
1	502000	Steam Expense	105,094
1	505000	Electric Expense	20,746
1	506XXX	Miscellaneous Steam Power Generation Op Exp	258,787
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	23,539
1	511000	Structures	29,135
1	512000	Boiler Plant	152,745
1	513000	Electric Plant	18,469
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	(70,018)
		TOTAL STEAM POWER GENERATION EXP	<u>1,293,267</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	63,555
1	536000	Water for Power	(92,531)
1	537000	Hydraulic Expense	261,805
1	538000	Electric Expense	183,223
1	539000	Miscellaneous Hydraulic Power Generation Exp	45,382
1	540000	Rent	45,358
1	540100	MT Trust Funds Land Settlement Rents	159,596
		MAINTENANCE	
1	541000	Supervision & Engineering	20,611
1	542000	Structures	6,128
1	543000	Reservoirs, Dams, & Waterways	9,598
1	544000	Electric Plant	50,284
1	545000	Miscellaneous Hydraulic Plant	16,611
		TOTAL HYDRO POWER GENERATION EXP	<u>769,620</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	15,165
1	547XXX	Fuel	3,096,113
1	548000	Generation Expense	96,594
1	549XXX	Miscellaneous Other Power Generation Op Exp	(15,853)
1	550000	Rent	2,189
		MAINTENANCE	
1	551000	Supervision & Engineering	15,093
1	552000	Structures	3,703
1	553000	Generating & Electric Equipment	162,912
1	554XXX	Miscellaneous Other Power Generation Maint Exp	16,913
		TOTAL OTHER POWER GENERATION EXP	<u>3,392,829</u>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended April 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	5,583,785
1	56000	System Control & Load Dispatching	19,692
E-557	557XXX	Other Expense	820,695
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>6,424,172</u>
		TOTAL PRODUCTION OPERATING EXP	<u>11,879,888</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	56,027
1	561000	Load Dispatching	86,603
1	562000	Station Expense	11,099
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	3,557
1	565XXX	Transmission of Electricity by Others	576,777
1	566000	Miscellaneous Transmission Expense	109,613
1	567000	Rent	2,409
		MAINTENANCE	
1	568000	Supervision & Engineering	10,542
1	569000	Structures	19,295
1	570000	Station Equipment	33,998
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	48,597
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	891
		TOTAL TRANSMISSION OPERATING EXP	<u>959,408</u>

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For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,195,478
E-DEPX		Depreciation Expense-Transmission	558,319
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,823
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	0
99	407303	Deferral of Revenue for EIM Benefits in Power Supp	0
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	5,745
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	76,951
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	940
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	75,067
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,395
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	4,579
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(110,310)
99	407434	EIM Deferred O&M	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(408,057)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(26,584)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(242)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	562,067
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>1,922,391</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>14,761,687</u>

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For Month Ended April 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	87,689
3	582000	Station Expense	21,051
3	583000	Overhead Line Expense	87,776
3	584000	Underground Line Expense	88,452
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	25,926
3	587000	Customer Installations Expense	20,966
3	588000	Miscellaneous Distribution Expense	220,859
3	589000	Rent	7,322
		MAINTENANCE:	
3	590000	Supervision & Engineering	275,278
3	591000	Structures	10,335
3	592000	Station Equipment	19,370
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	782,123
3	594000	Underground Lines	35,639
3	595000	Line Transformers	7,916
3	596000	Street Light & Signal System Maintenance Exp	569
3	597000	Meters	1,419
3	598000	Miscellaneous Distribution Expense	17,283
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,709,973</u>
E-DEPX		Depreciation Expense-Distribution	1,602,245
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	885,572
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,487,817</u>
		TOTAL DISTRIBUTION EXPENSES	<u>4,197,790</u>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	4,594
2	902000	Meter Reading Expenses	16,521
2	903XXX	Customer Records & Collection Expenses	304,567
2	904000	Uncollectible Accounts	41,477
2	905000	Misc Customer Accounts	(2,421)
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>364,738</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	912,639
2	909000	Advertising	7,738
2	910000	Misc Customer Service & Info Exp	2,080
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>922,457</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	781,383
4	921000	Office Supplies & Expenses	124,515
4	922000	Admin Exp Transferred--Credit	(2,031)
4	923000	Outside Services Employed	327,151
4	924000	Property Insurance Premium	61,331
4	925XXX	Injuries and Damages	278,816
4	926XXX	Employee Pensions and Benefits	753,652
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	171,428
4	930000	Miscellaneous General Expenses	122,898
4	931000	Rents	23,593
4	935000	Maintenance of General Plant	360,579
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>3,003,415</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	580,618
E-AMTX		Amortization Expense-General Plant - 303000	8,404
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,037,509
E-AMTX		Amortization Expense-General Plant - 390200, 3962	11,793
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	47,147
99	407314	Regulatory Debit - FISERVE Amortization	8,094
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	0
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	0
99	407444	Regulatory Credit - Wild Fire Resiliency	0
99	407447	Regulatory Credit - COVID-19 Deferral	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(297,023)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	121,382
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>1,517,924</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>4,521,339</u>
		TOTAL EXPENSES BEFORE FIT	<u>24,768,011</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	3,772,254
E-FIT		FEDERAL INCOME TAX	127,673
E-FIT		DEFERRED FEDERAL INCOME TAX	(700,517)
E-FIT		AMORTIZED ITC	(14,940)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>4,360,038</u>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers
E-ALL	3	Direct Distribution Operating Expense
E-ALL	4	Jurisdictional 4-Factor Ratio
E-ALL	99	Not Allocated

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION OF OTHER REVENUE**  
For Month Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-456-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	(3,721)	50,279	46,558	(6,021)	32,948	26,927	2,300	17,331	19,631
1	456010	Other Electric Rev-Financial	0	563,775	563,775	0	369,442	369,442	0	194,333	194,333
1	456015	Other Electric Rev-CT Fuel Sales	0	1,936,542	1,936,542	0	1,269,016	1,269,016	0	667,526	667,526
1	456016	Other Electric Rev-Resource Opt	0	436,333	436,333	0	285,929	285,929	0	150,404	150,404
1	456017	Other Electric Rev-Non Resource	0	10,168	10,168	0	6,663	6,663	0	3,505	3,505
1	456018	Other Electric Rev-Extraction	0	71,495	71,495	0	46,851	46,851	0	24,644	24,644
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(13,758)	137,500	123,742	0	90,104	90,104	(13,758)	47,396	33,638
1	456050	Other Electric Rev-Attachment Fees	9,850	0	9,850	7,318	0	7,318	2,532	0	2,532
1	456100	Transmission Revenue of Others	0	1,939,953	1,939,953	0	1,271,251	1,271,251	0	668,702	668,702
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,458	50,458	0	26,542	26,542
1	456130	Ancillary Services Revenue	0	91,280	91,280	0	59,816	59,816	0	31,464	31,464
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(2,837,672)	0	(2,837,672)	(1,919,946)	0	(1,919,946)	(917,726)	0	(917,726)
1	456329	Amortization Res Decoupling Deferral	288,228	0	288,228	86,650	0	86,650	201,578	0	201,578
1	456338	Non-res Decoupling Deferred Rev	(1,172,857)	0	(1,172,857)	(929,324)	0	(929,324)	(243,533)	0	(243,533)
1	456339	Amortization Non-res Decoupling	(1,287,628)	0	(1,287,628)	(1,110,548)	0	(1,110,548)	(177,080)	0	(177,080)
1	456380	Other Electric Revenue-Clearwater	33,046	0	33,046	0	0	0	33,046	0	33,046
1	456700	Other Electric Rev-Low Voltage	16,424	0	16,424	11,191	0	11,191	5,233	0	5,233
1	456705	Low Voltage B on A	0	148,294	148,294	0	97,177	97,177	0	51,117	51,117
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(205,499)	(205,499)	0	(134,663)	(134,663)	0	(70,836)	(70,836)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	205,499	205,499	0	134,663	134,663	0	70,836	70,836
1	456730	Other Elec Rev-Intraco Thermal	0	192,379	192,379	0	126,066	126,066	0	66,313	66,313
TOTAL ACCOUNT 456			(4,968,088)	5,654,998	686,910	(3,860,680)	3,705,721	(154,959)	(1,107,408)	1,949,277	841,869

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,060,798	13,060,798	0	8,558,741	8,558,741	0	4,502,057	4,502,057
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	165,781	165,781	0	108,636	108,636	0	57,145	57,145
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	915,198	0	915,198	0	0	0	915,198	0	915,198
1	555550	Non Monetary - Exchange Power	0	(14,628)	(14,628)	0	(9,586)	(9,586)	0	(5,042)	(5,042)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	240,204	240,204	0	157,406	157,406	0	82,798	82,798
1	555710	Intercompany Purchase	0	91,277	91,277	0	59,814	59,814	0	31,463	31,463
1	555740	Purchased Power - EIM	0	481	481	0	315	315	0	166	166
TOTAL ACCOUNT 555			915,198	13,543,913	14,459,111	0	8,875,326	8,875,326	915,198	4,668,587	5,583,785

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	6,891	392,164	399,055	6,891	256,985	263,876	0	135,179	135,179
1	557010	Other Power Supply Expense - Financial	0	678,773	678,773	0	444,800	444,800	0	233,973	233,973
1	557018	Merchandise Processing Fee	0	3,649	3,649	0	2,391	2,391	0	1,258	1,258
1	557150	Fuel - Economic Dispatch	0	2,994,097	2,994,097	0	1,962,032	1,962,032	0	1,032,065	1,032,065
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	476,256	0	476,256	456,135	0	456,135	20,121	0	20,121
1	557165	Other Resource Costs-CAISO Charges	0	33,599	33,599	0	22,017	22,017	0	11,582	11,582
1	557170	Broker Fees - Power	0	31,196	31,196	0	20,443	20,443	0	10,753	10,753
1	557171	REC Broker Fees	0	6,276	6,276	0	4,113	4,113	0	2,163	2,163
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	(296,745)	0	(296,745)	(296,745)	0	(296,745)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(790,483)	0	(790,483)	(790,483)	0	(790,483)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	282,676	0	282,676	282,676	0	282,676	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(66,035)	0	(66,035)	(66,035)	0	(66,035)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(2,458,210)	0	(2,458,210)	0	0	0	(2,458,210)	0	(2,458,210)
99	557390	Idaho PCA Amortization	625,691	0	625,691	0	0	0	625,691	0	625,691
1	557395	Optional Renewable Power Expense Offset	0	146	146	0	96	96	0	50	50
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	252,538	252,538	0	165,488	165,488	0	87,050	87,050
1	557711	Turbine Gas Bookout Offset	0	(252,538)	(252,538)	0	(165,488)	(165,488)	0	(87,050)	(87,050)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,421,251	3,421,251	0	2,241,946	2,241,946	0	1,179,305	1,179,305
TOTAL ACCOUNT 557			(2,151,736)	7,561,151	5,409,415	(366,103)	4,954,823	4,588,720	(1,785,633)	2,606,328	820,695

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	10,776	19,722	30,498	4,610	12,855	17,465	6,166	6,867	13,033
99	908600	Public Purpose Tariff Rider Expense Offset	2,551,644	0	2,551,644	1,686,917	0	1,686,917	864,727	0	864,727
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	98,723	0	98,723	63,844	0	63,844	34,879	0	34,879
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,661,143</b>	<b>19,722</b>	<b>2,680,865</b>	<b>1,755,371</b>	<b>12,855</b>	<b>1,768,226</b>	<b>905,772</b>	<b>6,867</b>	<b>912,639</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.180%	34.820%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended April 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.79%	54.79%
2	Cost of Debt		4.633%	4.637%
	Total Weighted Cost		2.538%	2.541%
E-APL	Net Rate Base	2,924,078,270	1,975,769,519	948,308,751
	Interest Deduction for FIT Calculation	74,241,555	50,145,030	24,096,525
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-1A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended April 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	82,572,623	54,032,358	28,540,265
E-OPS	Less: Operating & Maintenance Expense	57,154,321	38,314,442	18,839,879
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	13,913,378	9,554,267	4,359,111
E-OTX	Less: Taxes Other than FIT	6,446,677	4,877,656	1,569,021
	Net Operating Income Before FIT	5,058,247	1,285,993	3,772,254
E-INT	Less: Monthly Interest Expense	6,186,797	4,178,753	2,008,044
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(2,131)	0	(2,131)
E-SCM	Plus: Schedule M Adjustments	1,430,971	2,585,081	(1,154,110)
	Taxable Net Operating Income	300,290	(307,679)	607,969
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	63,060	(64,613)	127,673
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	63,060	(64,613)	127,673
E-DTE	Deferred FIT	(962,111)	(974,815)	12,704
E-DTE	Customer Tax Credit Amortization	(1,726,774)	(1,013,553)	(713,221)
1	411400 Amortized Investment Tax Credit	(43,342)	(28,402)	(14,940)
	Total Net FIT/Deferred FIT	(2,669,167)	(2,081,383)	(587,784)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	6,693,998	8,767,594	15,461,592	4,642,463	5,790,942	10,433,405	2,051,535	2,976,652	5,028,187
12	997001 Contributions In Aid of Construction	0	691,667	691,667	0	463,680	463,680	0	227,987	227,987
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	245,907	245,907	0	164,851	164,851	0	81,056	81,056
99	997007 Idaho PCA	(1,832,519)	0	(1,832,519)	0	0	0	(1,832,519)	0	(1,832,519)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	42,012	42,012	0	28,164	28,164	0	13,848	13,848
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	779,977	0	779,977	315,820	0	315,820	464,157	0	464,157
12	997020 FAS87 Current Pension Accrual	0	(48,173)	(48,173)	0	(32,294)	(32,294)	0	(15,879)	(15,879)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	180,243	(361,037)	(180,794)	137,205	(242,032)	(104,827)	43,038	(119,005)	(75,967)
99	997031 Decoupling Mechanism	5,009,931	0	5,009,931	3,873,169	0	3,873,169	1,136,762	0	1,136,762
12	997032 Interest Rate Swaps	0	323,740	323,740	0	217,029	217,029	0	106,711	106,711
99	997033 BPA Residential Exchange	386,604	0	386,604	259,596	0	259,596	127,008	0	127,008
99	997034 Montana Hydro Settlement	0	0	0	0	0	0	0	0	0
99	997035 Leases	0	30,466	30,466	0	20,260	20,260	0	10,206	10,206
99	997043 Washington Deferred Power Costs	(1,087,228)	0	(1,087,228)	(1,087,228)	0	(1,087,228)	0	0	0
12	997044 Non-Monetary Power Costs	0	(14,628)	(14,628)	0	(9,806)	(9,806)	0	(4,822)	(4,822)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	(185,131)	(185,131)	0	(124,108)	(124,108)	0	(61,023)	(61,023)
12	997049 Tax Depreciation	0	(14,222,553)	(14,222,553)	0	(9,534,515)	(9,534,515)	0	(4,688,038)	(4,688,038)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,346	22,346	0	10,987	10,987
12	997063 CDA Lake Settlement	0	73,673	73,673	0	49,389	49,389	0	24,284	24,284
99	997065 Amortization - Unbilled Revenue Add-Ins	531,925	0	531,925	495,287	0	495,287	36,638	0	36,638
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,217	109,217	0	57,450	57,450
12	997080 Book Transportation Depreciation	0	339,346	339,346	0	227,491	227,491	0	111,855	111,855
12	997081 Deferred Compensation	0	(11,356)	(11,356)	0	(7,613)	(7,613)	0	(3,743)	(3,743)
4	997082 Meal Disallowances	0	3,000	3,000	0	1,995	1,995	0	1,005	1,005
12	997083 Paid Time Off	0	58,491	58,491	0	39,211	39,211	0	19,280	19,280
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	48,483	0	48,483	0	0	0	48,483	0	48,483
99	997095 WA REC Deferral	216,641	0	216,641	216,641	0	216,641	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,828	1,828	0	899	899
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(9,258)	(9,258)	0	(6,206)	(6,206)	0	(3,052)	(3,052)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(3,633,333)	(3,633,333)	0	(2,435,714)	(2,435,714)	0	(1,197,619)	(1,197,619)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	357,221	0	357,221	357,221	0	357,221	0	0	0

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>		<b>E-SCM-1A</b>
For Month Ended April 30, 2022		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	
99	997110	FISERVE	8,094	0	8,094	0	0	8,094	0	8,094	
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	
99	997115	AFUDC Equity DFIT Deferral	(122,581)	0	(122,581)	(122,581)	0	(122,581)	0	0	
99	997117	Colstrip Plant Adjustment	(417,640)	0	(417,640)	(284,152)	0	(284,152)	(133,488)	(133,488)	
99	997119	AFUDC Tax CPI	0	279,391	279,391	0	187,298	187,298	0	92,093	
99	997120	Transportation Tax Disallowance	0	7,349	7,349	0	4,927	4,927	0	2,422	
99	997123	EIM Deferred O&M	0	0	0	0	0	0	0	0	
99	997124	Colstrip Recovery Offset	0	0	0	0	0	0	0	0	
99	997125	COVID-19	9,850	0	9,850	9,850	0	9,850	0	0	
99	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	
99	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	
99	997128	Meters Expensed	0	(119,080)	(119,080)	0	(79,829)	(79,829)	0	(39,251)	
99	997129	Mixed Service Costs (IDD#5)	0	(1,300,000)	(1,300,000)	0	(871,494)	(871,494)	0	(428,506)	
99	997130	Wild Fire Resiliency Deferral	(1,029,847)	0	(1,029,847)	(732,824)	0	(732,824)	(297,023)	(297,023)	
99	997132	Battery Storage Deferral	14,721	0	14,721	14,721	0	14,721	0	0	
99	997134	WA Revenue Deferral EIM Benefits	463,418	0	463,418	463,418	0	463,418	0	0	
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>10,270,157</b>	<b>(8,839,186)</b>	<b>1,430,971</b>	<b>8,600,064</b>	<b>(6,014,983)</b>	<b>2,585,081</b>	<b>1,670,093</b>	<b>(2,824,203)</b>	<b>(1,154,110)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.038%	32.962%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC DEFERRED INCOME TAX EXPENSES**  
For Month Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**E-DTE-1A**

AVISTA UTILITIES

Def/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	501,908	501,908	0	336,469	336,469	0	165,439	165,439
99	410100	Deferred Federal Income Tax Expense - Washington	(412,016)	0	(412,016)	(412,016)	0	(412,016)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	208,747	0	208,747	0	0	0	208,747	0	208,747
	410100	Total	(203,269)	501,908	298,639	(412,016)	336,469	(75,547)	208,747	165,439	374,186
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(818,545)	(818,545)	0	(548,775)	(548,775)	0	(269,770)	(269,770)
99	411100	Deferred Federal Income Tax Expense - Washington	(419,080)	0	(419,080)	(419,080)	0	(419,080)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(128,644)	0	(128,644)	0	0	0	(128,644)	0	(128,644)
	411100	Total	(547,724)	(818,545)	(1,366,269)	(419,080)	(548,775)	(967,855)	(128,644)	(269,770)	(398,414)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	68,587	0	68,587	68,587	0	68,587	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	36,932	0	36,932	0	0	0	36,932	0	36,932
	410193	Total	105,519	0	105,519	68,587	0	68,587	36,932	0	36,932
Total Deferred Federal Income Tax Expense			(645,474)	(316,637)	(962,111)	(762,509)	(212,306)	(974,815)	117,035	(104,331)	12,704
99	411193	Customer Tax Credit Amortization - Washington	(1,013,553)	0	(1,013,553)	(1,013,553)	0	(1,013,553)	0	0	0
99	411193	Customer Tax Credit Amortization - Idaho	(713,221)	0	(713,221)	0	0	0	(713,221)	0	(713,221)
	411193	Total	(1,726,774)	0	(1,726,774)	(1,013,553)	0	(1,013,553)	(713,221)	0	(713,221)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%		67.038%		32.962%
E-ALL	99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	4,963	4,963	0	3,252	3,252	0	1,711	1,711
1	408140	State Kwh Generation Tax	0	121,103	121,103	0	79,359	79,359	0	41,744	41,744
1	408150	R&P Property Tax--Production	0	1,140,636	1,140,636	0	747,459	747,459	0	393,177	393,177
1	408180	R&P Property Tax--Transmission	0	363,895	363,895	0	238,460	238,460	0	125,435	125,435
1	409100	State Income Tax--Montana & Oregon	0	0	0	0	0	0	0	0	0
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>1,630,597</b>	<b>1,630,597</b>	<b>0</b>	<b>1,068,530</b>	<b>1,068,530</b>	<b>0</b>	<b>562,067</b>	<b>562,067</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,752,745	0	1,752,745	1,752,745	0	1,752,745	0	0	0
99	408120	Municipal Occupation & License Tax	2,127,467	0	2,127,467	1,522,698	0	1,522,698	604,769	0	604,769
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	564,613	0	564,613	281,679	0	281,679	282,934	0	282,934
99	409100	State Income Tax--Idaho	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax--Idaho ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax--Idaho ITC Amortization	(2,131)	0	(2,131)	0	0	0	(2,131)	0	(2,131)
<b>TOTAL DISTRIBUTION</b>			<b>4,442,694</b>	<b>0</b>	<b>4,442,694</b>	<b>3,557,122</b>	<b>0</b>	<b>3,557,122</b>	<b>885,572</b>	<b>0</b>	<b>885,572</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	155,929	217,457	373,386	107,393	144,611	252,004	48,536	72,846	121,382
<b>TOTAL A&amp;G</b>			<b>155,929</b>	<b>217,457</b>	<b>373,386</b>	<b>107,393</b>	<b>144,611</b>	<b>252,004</b>	<b>48,536</b>	<b>72,846</b>	<b>121,382</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,598,623</b>	<b>1,848,054</b>	<b>6,446,677</b>	<b>3,664,515</b>	<b>1,213,141</b>	<b>4,877,656</b>	<b>934,108</b>	<b>634,913</b>	<b>1,569,021</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,491,666	7,491,666	0	4,909,289	4,909,289	0	2,582,377	2,582,377
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,600	1,310,600	0	689,400	689,400
1	182333	CDA Settlement Costs	0	1,038,842	1,038,842	0	680,753	680,753	0	358,089	358,089
1	182381	CDA Settlement Past Storage	0	28,069,719	28,069,719	0	18,394,087	18,394,087	0	9,675,632	9,675,632
1	302000	Franchises & Consents	2,701,021	44,049,218	46,750,239	2,701,021	28,865,453	31,566,474	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,194,755	16,514,471	319,716	10,655,137	10,974,853	0	5,539,618	5,539,618
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,824,199	120,838,965	123,663,164	2,824,199	80,359,120	83,183,319	0	40,479,845	40,479,845
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	10,380,438	10,380,438	0	6,903,095	6,903,095	0	3,477,343	3,477,343
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	7,309,156	7,309,156	0	4,860,662	4,860,662	0	2,448,494	2,448,494
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,394,534	69,394,534	0	46,148,059	46,148,059	0	23,246,475	23,246,475
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,637,915	20,637,915	0	13,724,420	13,724,420	0	6,913,495	6,913,495
4	303121	Misc Intangible Plant-AMI Software	16,214,764	1,533,141	17,747,905	16,214,764	1,019,554	17,234,318	0	513,587	513,587
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	5,813,869	5,813,869	0	3,866,281	3,866,281	0	1,947,588	1,947,588
TOTAL INTANGIBLE PLANT			22,059,700	334,752,218	356,811,918	22,059,700	221,696,510	243,756,210	0	113,055,708	113,055,708
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,857,583	3,857,583	0	2,527,874	2,527,874	0	1,329,709	1,329,709
1	311XXX	Structures & Improvements	111,539,779	28,854,241	140,394,020	72,877,230	18,908,184	91,785,414	38,662,549	9,946,057	48,608,606
1	312000	Boiler Plant	144,161,199	46,767,743	190,928,942	93,275,649	30,646,902	123,922,551	50,885,550	16,120,841	67,006,391
1	313000	Generators	(90,486)	0	(90,486)	(59,515)	0	(59,515)	(30,971)	0	(30,971)
1	314000	Turbogenerator Units	39,317,180	18,589,251	57,906,431	25,702,137	12,181,536	37,883,673	13,615,043	6,407,715	20,022,758
1	315000	Accessory Electric Equipment	18,008,476	12,492,849	30,501,325	11,766,578	8,186,564	19,953,142	6,241,898	4,306,285	10,548,183
1	316000	Miscellaneous Power Plant Equipment	14,567,074	2,476,959	17,044,033	9,520,294	1,623,151	11,143,445	5,046,780	853,808	5,900,588
TOTAL STEAM PRODUCTION PLANT			327,503,222	113,038,626	440,541,848	213,082,373	74,074,211	287,156,584	114,420,849	38,964,415	153,385,264
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	65,888,978	65,888,978	0	43,177,047	43,177,047	0	22,711,931	22,711,931
1	331XXX	Structures & Improvements	0	107,530,771	107,530,771	0	70,464,914	70,464,914	0	37,065,857	37,065,857
1	332XXX	Reservoirs, Dams, & Waterways	0	198,238,625	198,238,625	0	129,905,771	129,905,771	0	68,332,854	68,332,854
1	333000	Waterwheels, Turbines, & Generators	0	234,990,122	234,990,122	0	153,989,027	153,989,027	0	81,001,095	81,001,095
1	334000	Accessory Electric Equipment	0	83,123,513	83,123,513	0	54,470,838	54,470,838	0	28,652,675	28,652,675
1	335XXX	Miscellaneous Power Plant Equipment	0	13,197,387	13,197,387	0	8,648,248	8,648,248	0	4,549,139	4,549,139
1	336000	Roads, Railroads, & Bridges	0	3,648,610	3,648,610	0	2,390,934	2,390,934	0	1,257,676	1,257,676
TOTAL HYDRAULIC PRODUCTION PLANT			0	706,618,006	706,618,006	0	463,046,779	463,046,779	0	243,571,227	243,571,227
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,374,850	17,374,850	0	11,385,739	11,385,739	0	5,989,111	5,989,111
1	342000	Fuel Holders, Producers, & Accessories	0	21,070,003	21,070,003	0	13,807,173	13,807,173	0	7,262,830	7,262,830
1	343000	Prime Movers	0	21,443,903	21,443,903	0	14,052,190	14,052,190	0	7,391,713	7,391,713
1	344000	Generators	0	239,343,838	239,343,838	0	156,842,017	156,842,017	0	82,501,821	82,501,821
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	25,637,499	25,637,499	0	16,800,253	16,800,253	0	8,837,246	8,837,246
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,642,289	1,642,289	0	1,076,192	1,076,192	0	566,097	566,097
TOTAL OTHER PRODUCTION PLANT			0	327,622,910	327,622,910	0	214,691,293	214,691,293	0	112,931,617	112,931,617
TOTAL PRODUCTION PLANT			327,503,222	1,147,279,542	1,474,782,764	213,082,373	751,812,283	964,894,656	114,420,849	395,467,259	509,888,108

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,197,285	29,825,643	410,632	19,132,981	19,543,613	217,726	10,064,304	10,282,030	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	14,850	30,158,140	30,172,990	9,731	19,762,629	19,772,360	5,119	10,395,511	10,400,630	
1	353XXX	Station Equipment	12,660,854	336,871,900	349,532,754	8,275,868	220,752,156	229,028,024	4,384,986	116,119,744	120,504,730	
1	354000	Towers & Fixtures	16,000,472	1,167,384	17,167,856	10,456,335	764,987	11,221,322	5,544,137	402,397	5,946,534	
1	355000	Poles & Fixtures	5,418	332,577,169	332,582,587	3,541	217,937,819	217,941,360	1,877	114,639,350	114,641,227	
1	356000	Overhead Conductors & Devices	12,537,788	163,481,660	176,019,448	8,193,473	107,129,532	115,323,005	4,344,315	56,352,128	60,696,443	
1	357000	Underground Conduit	0	3,044,976	3,044,976	0	1,995,373	1,995,373	0	1,049,603	1,049,603	
1	358000	Underground Conductors & Devices	0	6,672,905	6,672,905	0	4,372,755	4,372,755	0	2,300,150	2,300,150	
1	359000	Roads & Trails	78,834	2,479,696	2,558,530	51,518	1,624,945	1,676,463	27,316	854,751	882,067	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,926,574</b>	<b>905,651,115</b>	<b>947,577,689</b>	<b>27,401,098</b>	<b>593,473,177</b>	<b>620,874,275</b>	<b>14,525,476</b>	<b>312,177,938</b>	<b>326,703,414</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	11,834,919	0	11,834,919	10,364,365	0	10,364,365	1,470,554	0	1,470,554	
99	360400	Land Easements	3,982,480	0	3,982,480	1,360,433	0	1,360,433	2,622,047	0	2,622,047	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	28,181,386	0	28,181,386	20,531,246	0	20,531,246	7,650,140	0	7,650,140	
3	362000	Station Equipment	159,173,560	3,186,222	162,359,782	105,633,211	2,168,702	107,801,913	53,540,349	1,017,520	54,557,869	
99	363000	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
99	364000	Poles, Towers, & Fixtures	513,422,471	0	513,422,471	337,226,177	0	337,226,177	176,196,294	0	176,196,294	
99	365000	Overhead Conductors & Devices	322,902,578	0	322,902,578	201,517,848	0	201,517,848	121,384,730	0	121,384,730	
99	366000	Underground Conduit	146,040,927	0	146,040,927	96,296,544	0	96,296,544	49,744,383	0	49,744,383	
99	367000	Underground Conductors & Devices	259,592,445	0	259,592,445	174,499,532	0	174,499,532	85,092,913	0	85,092,913	
99	368000	Line Transformers	310,659,730	0	310,659,730	214,437,185	0	214,437,185	96,222,545	0	96,222,545	
99	369XXX	Services	204,897,546	0	204,897,546	134,217,876	0	134,217,876	70,679,670	0	70,679,670	
99	371XXX	Installations on Customers' Premises	4,555,391	0	4,555,391	4,555,391	0	4,555,391	0	0	0	
99	370XXX	Meters	85,696,083	0	85,696,083	61,025,143	0	61,025,143	24,670,940	0	24,670,940	
99	373XXX	Street Light & Signal Systems	74,876,025	0	74,876,025	48,459,935	0	48,459,935	26,416,090	0	26,416,090	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,126,183,391</b>	<b>3,186,222</b>	<b>2,129,369,613</b>	<b>1,410,124,886</b>	<b>2,168,702</b>	<b>1,412,293,588</b>	<b>716,058,505</b>	<b>1,017,520</b>	<b>717,076,025</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,513,718	9,345,324	10,859,042	811,811	6,214,734	7,026,545	701,907	3,130,590	3,832,497	
4	390XXX	Structures & Improvements	26,581,850	108,641,562	135,223,412	17,733,619	72,247,725	89,981,344	8,848,231	36,393,837	45,242,068	
4	391XXX	Office Furniture & Equipment	4,700,809	50,511,158	55,211,967	4,685,336	33,590,425	38,275,761	15,473	16,920,733	16,936,206	
4	392XXX	Transportation Equipment	40,246,683	29,475,046	69,721,729	27,473,248	19,601,200	47,074,448	12,773,435	9,873,846	22,647,281	
4	393000	Stores Equipment	599,447	4,028,055	4,627,502	404,782	2,678,697	3,083,479	194,665	1,349,358	1,544,023	
4	394000	Tools, Shop & Garage Equipment	2,258,320	17,340,483	19,598,803	1,191,707	11,531,595	12,723,302	1,066,613	5,808,888	6,875,501	
4	394100	Electric Charging Stations	0	116,786	116,786	0	77,664	77,664	0	39,122	39,122	
4	395XXX	Laboratory Equipment	415,879	3,729,517	4,145,396	400,088	2,480,166	2,880,254	15,791	1,249,351	1,265,142	
4	396XXX	Power Operated Equipment	23,061,862	8,647,073	31,708,935	13,792,553	5,750,390	19,542,943	9,269,309	2,896,683	12,165,992	
4	397XXX	Communications Equipment	32,437,731	91,106,263	123,543,994	22,982,325	60,586,576	83,568,901	9,455,406	30,519,687	39,975,093	
4	398000	Miscellaneous Equipment	13,505	769,489	782,994	0	511,718	511,718	13,505	257,771	271,276	
		<b>TOTAL GENERAL PLANT</b>	<b>131,829,804</b>	<b>323,710,756</b>	<b>455,540,560</b>	<b>89,475,469</b>	<b>215,270,890</b>	<b>304,746,359</b>	<b>42,354,335</b>	<b>108,439,866</b>	<b>150,794,201</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,649,502,691</b>	<b>2,714,579,853</b>	<b>5,364,082,544</b>	<b>1,762,143,526</b>	<b>1,784,421,562</b>	<b>3,546,565,088</b>	<b>887,359,165</b>	<b>930,158,291</b>	<b>1,817,517,456</b>	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(270,537,558)	(75,581,017)	(346,118,575)	(177,807,521)	(49,528,240)	(227,335,761)	(92,730,037)	(26,052,777)	(118,782,814)	
E-ADEP		Hydro Production Plant	0	(177,589,595)	(177,589,595)	0	(116,374,462)	(116,374,462)	0	(61,215,133)	(61,215,133)	
E-ADEP		Other Production Plant	0	(161,864,537)	(161,864,537)	0	(106,069,831)	(106,069,831)	0	(55,794,706)	(55,794,706)	
E-ADEP		Transmission Plant	(26,758,137)	(228,714,004)	(255,472,141)	(16,354,488)	(149,876,287)	(166,230,775)	(10,403,649)	(78,837,717)	(89,241,366)	
E-ADEP		Distribution Plant	(700,709,158)	(435,103)	(701,144,261)	(434,680,890)	(296,153)	(434,977,043)	(266,028,268)	(138,950)	(266,167,218)	
E-ADEP		General Plant	(51,532,648)	(108,912,026)	(160,444,674)	(32,618,478)	(72,427,586)	(105,046,064)	(18,914,170)	(36,484,440)	(55,398,610)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(1,049,537,501)</b>	<b>(753,096,282)</b>	<b>(1,802,633,783)</b>	<b>(661,461,377)</b>	<b>(494,572,559)</b>	<b>(1,156,033,936)</b>	<b>(388,076,124)</b>	<b>(258,523,723)</b>	<b>(646,599,847)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(17,636,695)	(17,636,695)	0	(11,557,326)	(11,557,326)	0	(6,079,369)	(6,079,369)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(378,714)	0	(378,714)	(378,714)	0	(378,714)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,459,922)	(3,459,922)	0	(2,299,838)	(2,299,838)	0	(1,160,084)	(1,160,084)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(11,372,837)	(110,203,244)	(121,576,081)	(11,372,837)	(73,286,258)	(84,659,095)	0	(36,916,986)	(36,916,986)	
E-AAAMT		General Plant - 390200, 396200	0	(860,583)	(860,583)	0	(572,296)	(572,296)	0	(288,287)	(288,287)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(11,751,551)</b>	<b>(132,160,444)</b>	<b>(143,911,995)</b>	<b>(11,751,551)</b>	<b>(87,715,718)</b>	<b>(99,467,269)</b>	<b>0</b>	<b>(44,444,726)</b>	<b>(44,444,726)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(1,061,289,052)</b>	<b>(885,256,726)</b>	<b>(1,946,545,778)</b>	<b>(673,212,928)</b>	<b>(582,288,277)</b>	<b>(1,255,501,205)</b>	<b>(388,076,124)</b>	<b>(302,968,449)</b>	<b>(691,044,573)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,588,213,639</b>	<b>1,829,323,127</b>	<b>3,417,536,766</b>	<b>1,088,930,598</b>	<b>1,202,133,285</b>	<b>2,291,063,883</b>	<b>499,283,041</b>	<b>627,189,842</b>	<b>1,126,472,883</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	0	0	0	0	0	0	0	0	
12		ADFIT - Electric Plant In Service (282900)	0	(532,826,676)	(532,826,676)	0	(357,196,347)	(357,196,347)	0	(175,630,329)	(175,630,329)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(55,258,913)	(55,258,913)	0	(36,747,730)	(36,747,730)	0	(18,511,183)	(18,511,183)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,880,355)	(2,880,355)	0	(1,915,465)	(1,915,465)	0	(964,890)	(964,890)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	282,763	282,763	0	188,040	188,040	0	94,723	94,723	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(5,894,641)	(5,894,641)	0	(3,862,758)	(3,862,758)	0	(2,031,883)	(2,031,883)	
1		ADFIT - CDA Settlement Costs (283333)	0	271,854	271,854	0	178,146	178,146	0	93,708	93,708	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(963,017)	(963,017)	0	(645,587)	(645,587)	0	(317,430)	(317,430)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(597,268,985)</b>	<b>(597,268,985)</b>	<b>0</b>	<b>(400,001,701)</b>	<b>(400,001,701)</b>	<b>0</b>	<b>(197,267,284)</b>	<b>(197,267,284)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,588,213,639</b>	<b>1,232,054,142</b>	<b>2,820,267,781</b>	<b>1,088,930,598</b>	<b>802,131,584</b>	<b>1,891,062,182</b>	<b>499,283,041</b>	<b>429,922,558</b>	<b>929,205,599</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.065%	31.935%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.038%	32.962%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,588,213,639	1,232,054,142	2,820,267,781	#####	802,131,584	1,891,062,182	499,283,041	429,922,558	929,205,599
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,548,418	34,144,327	41,692,745	5,727,814	22,706,319	28,434,133	1,820,604	11,438,008	13,258,612
4	Accumulated Amortization - AFUDC (182318)	(1,439,839)	(5,066,062)	(6,505,901)	(1,148,823)	(3,368,982)	(4,517,805)	(291,016)	(1,697,080)	(1,988,096)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,136,844	0	2,136,844	0	0	0	2,136,844	0	2,136,844
99	ADFIT - Boulder Park Disallowed (190040)	97,263	0	97,263	0	0	0	97,263	0	97,263
99	AMI Existing Meters/ERTs Deferred A/D (108121)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	Regulatory Asset-Deferred Pre-AMI Meters/ERTs (1823	17,199,261	0	17,199,261	17,199,261	0	17,199,261	0	0	0
99	Regulatory Asset-Deferred AMI Costs (182337)	26,233,172	0	26,233,172	26,233,172	0	26,233,172	0	0	0
99	ADFIT-Deferred AMI Costs (283436)	(4,843,258)	0	(4,843,258)	(4,843,258)	0	(4,843,258)	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(3,578,089)	0	(3,578,089)	(1,196,927)	0	(1,196,927)	(2,381,162)	0	(2,381,162)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(75,280,682)	0	(75,280,682)	(50,139,112)	0	(50,139,112)	(25,141,570)	0	(25,141,570)
99	ADFIT-Customer Tax Credit (190393)	15,808,944	0	15,808,944	10,529,214	0	10,529,214	5,279,730	0	5,279,730
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(11,768,676)	0	(11,768,676)	(7,561,196)	0	(7,561,196)	(4,207,480)	0	(4,207,480)
99	Colstrip-Regulatory Asset (182327)	12,036,178	0	12,036,178	6,208,194	0	6,208,194	5,827,984	0	5,827,984
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,484,156	0	1,484,156	1,273,584	0	1,273,584	210,572	0	210,572
99	Colstrip Reg Asset ADFIT (283376)	(1,642,433)	0	(1,642,433)	(1,091,556)	0	(1,091,556)	(550,877)	0	(550,877)
99	Colstrip ARO (317000P)	15,212,465	0	15,212,465	9,941,349	0	9,941,349	5,271,116	0	5,271,116
99	Colstrip ARO A/D (317000A)	(3,470,214)	0	(3,470,214)	(2,354,574)	0	(2,354,574)	(1,115,640)	0	(1,115,640)
99	Colstrip ARO Liability (230027)	(14,331,063)	0	(14,331,063)	(9,365,352)	0	(9,365,352)	(4,965,711)	0	(4,965,711)
99	Colstrip ARO ADFIT (190376)	3,009,523	0	3,009,523	1,966,724	0	1,966,724	1,042,799	0	1,042,799
99	Colstrip ARO ADFIT (283377)	(2,465,872)	0	(2,465,872)	(1,593,222)	0	(1,593,222)	(872,650)	0	(872,650)
99	Customer Deposits (235199)	(2,620)	0	(2,620)	(2,620)	0	(2,620)	0	0	0
C-WKC	Working Capital	95,329,391	0	95,329,391	65,587,328	0	65,587,328	29,742,063	0	29,742,063
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	74,732,224	29,078,265	103,810,489	65,370,000	19,337,337	84,707,337	9,362,224	9,740,928	19,103,152
	NET RATE BASE	1,662,945,863	1,261,132,407	2,924,078,270	#####	821,468,921	1,975,769,519	508,645,265	439,663,486	948,308,751

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended April 30, 2022	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	268,412	268,412			268,412	268,412		175,890	175,890		92,522	92,522	
	Steam (ED-ID)	355,350	355,350		355,350		355,350				355,350		355,350	
	Steam (ED-WA)	974,467	974,467		974,467			974,467		974,467				
1	Hydro (ED-AN)	1,254,845	1,254,845			1,254,845	1,254,845		822,300	822,300		432,545	432,545	
1	Other (ED-AN)	914,014	914,014			914,014	914,014		598,953	598,953		315,061	315,061	
<b>Total Electric Production</b>		<b>3,767,088</b>	<b>3,767,088</b>			<b>1,329,817</b>	<b>2,437,271</b>	<b>3,767,088</b>	<b>974,467</b>	<b>1,597,143</b>	<b>2,571,610</b>	<b>355,350</b>	<b>840,128</b>	<b>1,195,478</b>
<b>Electric Transmission</b>														
1	ED-AN	1,553,267	1,553,267			1,553,267	1,553,267		1,017,856	1,017,856		535,411	535,411	
	ED-ID	22,908	22,908		22,908		22,908				22,908		22,908	
	ED-WA	43,217	43,217		43,217			43,217		43,217				
<b>Total Electric Transmissic</b>		<b>1,619,392</b>	<b>1,619,392</b>			<b>66,125</b>	<b>1,553,267</b>	<b>1,619,392</b>	<b>43,217</b>	<b>1,017,856</b>	<b>1,061,073</b>	<b>22,908</b>	<b>535,411</b>	<b>558,319</b>
<b>Electric Distribution</b>														
3	ED-AN	7,115	7,115				7,115		4,843	4,843		2,272	2,272	
	ED-ID	1,599,973	1,599,973		1,599,973		1,599,973				1,599,973		1,599,973	
	ED-WA	3,053,757	3,053,757		3,053,757		3,053,757	3,053,757		3,053,757				
<b>Total Electric Distribution</b>		<b>4,660,845</b>	<b>4,660,845</b>			<b>4,653,730</b>	<b>7,115</b>	<b>4,660,845</b>	<b>3,053,757</b>	<b>4,843</b>	<b>3,058,600</b>	<b>1,599,973</b>	<b>2,272</b>	<b>1,602,245</b>
<b>Gas Underground Storage</b>														
	GD-AN	59,732		59,732										
	GD-OR	10,408			10,408									
<b>Total Gas Underground St</b>		<b>70,140</b>		<b>59,732</b>	<b>10,408</b>									
<b>Gas Distribution</b>														
	GD-AN	4,786		4,786										
	GD-ID	566,743		566,743										
	GD-WA	1,281,912		1,281,912										
	GD-OR	848,718			848,718									
<b>Total Gas Distribution</b>		<b>2,702,159</b>		<b>1,853,441</b>	<b>848,718</b>									
<b>General Plant</b>														
4	ED-AN	254,290	254,290			254,290	254,290		169,105	169,105		85,185	85,185	
	ED-ID	42,487	42,487		42,487		42,487				42,487		42,487	
	ED-WA	100,170	100,170		100,170			100,170		100,170				
7,4	CD-AA	1,723,698	1,218,568	348,670	156,460	1,218,568	1,218,568		810,360	810,360		408,208	408,208	
9,4	CD-AN	53,498	41,556	11,942		41,556	41,556		27,635	27,635		13,921	13,921	
9	CD-ID	39,673	30,817	8,856		30,817	30,817				30,817		30,817	
9	CD-WA	187,986	146,024	41,962		146,024	146,024		146,024	146,024				
8	GD-AA	31,633		21,743	9,890									
	GD-AN	2,626		2,626										
	GD-ID	3,142		3,142										
	GD-WA	90,131		90,131										
	GD-OR	17,329			17,329									
<b>Total General Plant</b>		<b>2,546,663</b>	<b>1,833,912</b>	<b>529,072</b>	<b>183,679</b>	<b>319,498</b>	<b>1,514,414</b>	<b>1,833,912</b>	<b>246,194</b>	<b>1,007,100</b>	<b>1,253,294</b>	<b>73,304</b>	<b>507,314</b>	<b>580,618</b>
<b>Total Depreciation Expens</b>		<b>15,366,287</b>	<b>11,881,237</b>	<b>2,442,245</b>	<b>1,042,805</b>	<b>6,369,170</b>	<b>5,512,067</b>	<b>11,881,237</b>	<b>4,317,635</b>	<b>3,626,942</b>	<b>7,944,577</b>	<b>2,051,535</b>	<b>1,885,125</b>	<b>3,936,660</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3 Direct Distribution Operating Expe	68.065%	31.935%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended April 30, 2022	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,152	50,152		26,381	26,381			
1	Misc Intangible Plt (303000)	ED-AN	21,589	21,589		21,589	21,589		14,147	14,147		7,442	7,442			
<b>Total Production/Transmission</b>			<b>98,122</b>	<b>98,122</b>		<b>98,122</b>	<b>98,122</b>		<b>64,299</b>	<b>64,299</b>		<b>33,823</b>	<b>33,823</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	9,006	9,006		9,006	9,006		9,006	9,006						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489						
<b>Total Distribution</b>			<b>9,495</b>	<b>9,495</b>		<b>9,495</b>	<b>9,495</b>		<b>9,495</b>	<b>9,495</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	34,569	24,439	6,992	3,138				16,252	16,252		8,187	8,187		
9,1		CD-AN	811	630	181		630			413	413		217	217		
		GD-ID	1,233		1,233											
		GD-WA	2,072		2,072											
		GD-OR	672			672										
<b>Total General Plant - 303000</b>			<b>39,357</b>	<b>25,069</b>	<b>10,478</b>	<b>3,810</b>		<b>25,069</b>	<b>25,069</b>	<b>16,665</b>	<b>16,665</b>		<b>8,404</b>	<b>8,404</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	3,592,722	2,539,875	726,736	326,111		2,539,875	2,539,875	1,689,042	1,689,042		850,833	850,833		
9,4		CD-AN	10,008	7,774	2,234		7,774		5,170	5,170		2,604	2,604			
9,4		CD-ID	0	0	0		0				0		0			
9,4		CD-WA	309,434	240,362	69,072		240,362		240,362	240,362			0			
4		ED-AN	549,484	549,484			549,484		365,412	365,412		184,072	184,072			
		ED-ID	0	0			0				0		0			
		ED-WA	74,971	74,971			74,971		74,971	74,971			0			
8		GD-AA	7,446		5,118	2,328										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>4,544,065</b>	<b>3,412,466</b>	<b>803,160</b>	<b>328,439</b>		<b>315,333</b>	<b>3,097,133</b>	<b>3,412,466</b>	<b>315,333</b>	<b>2,059,624</b>	<b>2,374,957</b>	<b>0</b>	<b>1,037,509</b>	<b>1,037,509</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0	0	0		0	0		
4		ED-AN	35,203	35,203			35,203		23,410	23,410		11,793	11,793			
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>35,203</b>	<b>35,203</b>	<b>0</b>	<b>0</b>		<b>35,203</b>	<b>35,203</b>	<b>23,410</b>	<b>23,410</b>		<b>11,793</b>	<b>11,793</b>		
<b>Total Amortization Expense</b>			<b>4,726,242</b>	<b>3,580,355</b>	<b>813,638</b>	<b>332,249</b>		<b>324,828</b>	<b>3,255,527</b>	<b>3,580,355</b>	<b>324,828</b>	<b>2,163,998</b>	<b>2,488,826</b>	<b>0</b>	<b>1,091,529</b>	<b>1,091,529</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1 Production/Transmission Rat	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended April 30, 2022	
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(75,581,017)	(75,581,017)			(75,581,017)	(75,581,017)		(49,528,240)	(49,528,240)		(26,052,777)	(26,052,777)
	Steam (ED-ID)	(92,730,037)	(92,730,037)		(92,730,037)	(92,730,037)	(92,730,037)				(92,730,037)		(92,730,037)
	Steam (ED-WA)	(177,807,521)	(177,807,521)		(177,807,521)	(177,807,521)	(177,807,521)	(177,807,521)			(177,807,521)		(177,807,521)
1	Hydro (ED-AN)	(177,589,595)	(177,589,595)			(177,589,595)	(177,589,595)		(116,374,462)	(116,374,462)		(61,215,133)	(61,215,133)
1	Other (ED-AN)	(161,864,537)	(161,864,537)			(161,864,537)	(161,864,537)		(106,069,831)	(106,069,831)		(55,794,706)	(55,794,706)
<b>Total Electric Production</b>		<b>(685,572,707)</b>	<b>(685,572,707)</b>		<b>(270,537,558)</b>	<b>(415,035,149)</b>	<b>(685,572,707)</b>	<b>(177,807,521)</b>	<b>(271,972,533)</b>	<b>(449,780,054)</b>	<b>(92,730,037)</b>	<b>(143,062,616)</b>	<b>(235,792,653)</b>
<b>Electric Transmission</b>													
1	ED-AN	(228,714,004)	(228,714,004)			(228,714,004)	(228,714,004)		(149,876,287)	(149,876,287)		(78,837,717)	(78,837,717)
	ED-ID	(10,403,649)	(10,403,649)		(10,403,649)	(10,403,649)	(10,403,649)				(10,403,649)		(10,403,649)
	ED-WA	(16,354,488)	(16,354,488)		(16,354,488)	(16,354,488)	(16,354,488)	(16,354,488)			(16,354,488)		(16,354,488)
<b>Total Electric Transmissic</b>		<b>(255,472,141)</b>	<b>(255,472,141)</b>		<b>(26,758,137)</b>	<b>(228,714,004)</b>	<b>(255,472,141)</b>	<b>(16,354,488)</b>	<b>(149,876,287)</b>	<b>(166,230,775)</b>	<b>(10,403,649)</b>	<b>(78,837,717)</b>	<b>(89,241,366)</b>
<b>Electric Distribution</b>													
3	ED-AN	(435,103)	(435,103)			(435,103)	(435,103)		(296,153)	(296,153)		(138,950)	(138,950)
	ED-ID	(266,028,268)	(266,028,268)		(266,028,268)	(266,028,268)	(266,028,268)				(266,028,268)		(266,028,268)
	ED-WA	(434,680,890)	(434,680,890)		(434,680,890)	(434,680,890)	(434,680,890)	(434,680,890)			(434,680,890)		(434,680,890)
<b>Total Electric Distribution</b>		<b>(701,144,261)</b>	<b>(701,144,261)</b>		<b>(700,709,158)</b>	<b>(435,103)</b>	<b>(701,144,261)</b>	<b>(434,680,890)</b>	<b>(296,153)</b>	<b>(434,977,043)</b>	<b>(266,028,268)</b>	<b>(138,950)</b>	<b>(266,167,218)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(18,688,802)	(18,688,802)										
	GD-OR	(1,553,622)	(1,553,622)		(1,553,622)	(1,553,622)	(1,553,622)						
<b>Total Gas Underground St</b>		<b>(20,242,424)</b>	<b>(20,242,424)</b>		<b>(18,688,802)</b>	<b>(1,553,622)</b>	<b>(20,242,424)</b>						
<b>Gas Distribution</b>													
	GD-AN	(1,982,822)	(1,982,822)										
	GD-ID	(97,168,978)	(97,168,978)		(97,168,978)	(97,168,978)	(97,168,978)						
	GD-WA	(176,633,664)	(176,633,664)		(176,633,664)	(176,633,664)	(176,633,664)						
	GD-OR	(134,015,979)	(134,015,979)		(134,015,979)	(134,015,979)	(134,015,979)						
<b>Total Gas Distribution</b>		<b>(409,801,443)</b>	<b>(409,801,443)</b>		<b>(275,785,464)</b>	<b>(134,015,979)</b>	<b>(409,801,443)</b>						
<b>General Plant</b>													
4	ED-AN	(38,546,984)	(38,546,984)			(38,546,984)	(38,546,984)		(25,634,130)	(25,634,130)		(12,912,854)	(12,912,854)
	ED-ID	(13,239,388)	(13,239,388)		(13,239,388)	(13,239,388)	(13,239,388)				(13,239,388)		(13,239,388)
	ED-WA	(24,726,738)	(24,726,738)		(24,726,738)	(24,726,738)	(24,726,738)	(24,726,738)			(24,726,738)		(24,726,738)
7,4	CD-AA	(90,515,653)	(90,515,653)	(18,309,506)	(8,216,106)	(63,990,041)	(63,990,041)		(42,554,017)	(42,554,017)		(21,436,024)	(21,436,024)
9,4	CD-AN	(8,206,958)	(6,375,001)	(1,831,957)		(6,375,001)	(6,375,001)		(4,239,439)	(4,239,439)		(2,135,562)	(2,135,562)
9	CD-ID	(7,305,520)	(5,674,782)	(1,630,738)		(5,674,782)	(5,674,782)				(5,674,782)		(5,674,782)
9	CD-WA	(10,159,556)	(7,891,740)	(2,267,816)		(7,891,740)	(7,891,740)	(7,891,740)			(7,891,740)		(7,891,740)
8	GD-AA	(2,353,504)	(2,353,504)		(1,617,704)	(735,800)							
	GD-AN	(3,706,883)	(3,706,883)		(3,706,883)	(3,706,883)	(3,706,883)						
	GD-ID	(2,470,271)	(2,470,271)		(2,470,271)	(2,470,271)	(2,470,271)						
	GD-WA	(11,726,963)	(11,726,963)		(11,726,963)	(11,726,963)	(11,726,963)						
	GD-OR	(5,454,548)	(5,454,548)		(5,454,548)	(5,454,548)	(5,454,548)						
<b>Total General Plant</b>		<b>(218,412,966)</b>	<b>(160,444,674)</b>	<b>(43,561,838)</b>	<b>(14,406,454)</b>	<b>(51,532,648)</b>	<b>(108,912,026)</b>	<b>(160,444,674)</b>	<b>(32,618,478)</b>	<b>(72,427,586)</b>	<b>(105,046,064)</b>	<b>(18,914,170)</b>	<b>(36,484,440)</b>
<b>Total Accumulated Depr</b>		<b>(2,290,645,942)</b>	<b>(1,802,633,783)</b>	<b>(338,036,104)</b>	<b>(149,976,055)</b>	<b>(1,049,537,501)</b>	<b>(753,096,282)</b>	<b>(1,802,633,783)</b>	<b>(661,461,377)</b>	<b>(494,572,559)</b>	<b>(1,156,033,936)</b>	<b>(388,076,124)</b>	<b>(258,523,723)</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%	34.470%	
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	3	Direct Distribution Operating Expense	68.065%	31.935%	
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(15,001,221)	(15,001,221)		(15,001,221)	(15,001,221)		(9,830,300)	(9,830,300)		(5,170,921)	(5,170,921)	
1	Misc Intangible Plt (3030)	ED-AN	(2,635,474)	(2,635,474)		(2,635,474)	(2,635,474)		(1,727,026)	(1,727,026)		(908,448)	(908,448)	
<b>Total Production/Transmission</b>			<b>(17,636,695)</b>	<b>(17,636,695)</b>		<b>(17,636,695)</b>	<b>(17,636,695)</b>		<b>(11,557,326)</b>	<b>(11,557,326)</b>		<b>(6,079,369)</b>	<b>(6,079,369)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(316,731)	(316,731)		(316,731)	(316,731)	(316,731)		(316,731)				
	Misc Intangible Plt (3030)	ED-WA	(61,983)	(61,983)		(61,983)	(61,983)	(61,983)		(61,983)				
<b>Total Distribution</b>			<b>(378,714)</b>	<b>(378,714)</b>		<b>(378,714)</b>	<b>(378,714)</b>	<b>(378,714)</b>		<b>(378,714)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA		(4,741,949)	(3,352,321)	(959,201)	(430,427)			(2,229,327)	(2,229,327)		(1,122,994)	(1,122,994)	
9,1	CD-AN		(138,521)	(107,601)	(30,920)				(70,511)	(70,511)		(37,090)	(37,090)	
	GD-ID		(149,569)		(149,569)									
	GD-WA		(297,990)		(297,990)									
	GD-OR		(123,288)			(123,288)								
<b>Total General Plant - 303000</b>			<b>(5,451,317)</b>	<b>(3,459,922)</b>	<b>(1,437,680)</b>	<b>(553,715)</b>			<b>(2,299,838)</b>	<b>(2,299,838)</b>		<b>(1,160,084)</b>	<b>(1,160,084)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA		(137,665,924)	(97,322,926)	(27,847,062)	(12,495,936)			(64,720,719)	(64,720,719)		(32,602,207)	(32,602,207)	
9,4	CD-AN		(308,193)	(239,398)	(68,795)				(159,202)	(159,202)		(80,196)	(80,196)	
9	CD-ID		0	0	0			0	0	0	0	0	0	
9	CD-WA		(12,912,961)	(10,030,530)	(2,882,431)			(10,030,530)		(10,030,530)		0	0	
4	ED-AN		(12,640,920)	(12,640,920)					(8,406,337)	(8,406,337)		(4,234,583)	(4,234,583)	
	ED-ID		0	0				0				0	0	
	ED-WA		(1,342,307)	(1,342,307)				(1,342,307)		(1,342,307)				
8	GD-AA		(201,254)		(138,334)	(62,920)								
	GD-AN		0		0									
	GD-OR		0		0									
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(165,071,559)</b>	<b>(121,576,081)</b>	<b>(30,936,622)</b>	<b>(12,558,856)</b>			<b>(11,372,837)</b>	<b>(73,286,258)</b>	<b>(84,659,095)</b>	<b>0</b>	<b>(36,916,986)</b>	<b>(36,916,986)</b>
<b>Gas Underground Storage</b>														
	GD-AN		0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>									
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA		0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID		0	0	0						0	0	0	
9	CD-WA		0	0	0			0		0				
4	ED-AN		(860,583)	(860,583)					(572,296)	(572,296)		(288,287)	(288,287)	
	ED-WA		0	0				0		0				
	GD-WA		0		0									
	GD-OR		0		0									
<b>Total General Plant - 390200, 396200</b>			<b>(860,583)</b>	<b>(860,583)</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>(572,296)</b>	<b>(572,296)</b>	<b>0</b>	<b>(288,287)</b>	<b>(288,287)</b>
<b>Total Accumulated Amortization</b>			<b>(189,398,868)</b>	<b>(143,911,995)</b>	<b>(32,374,302)</b>	<b>(13,112,571)</b>			<b>(11,751,551)</b>	<b>(87,715,718)</b>	<b>(99,467,269)</b>	<b>0</b>	<b>(44,444,726)</b>	<b>(44,444,726)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.695%	20.228%	9.077%	1	Production/Transmission Ratio	65.530%	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4	Jurisdictional 4-Factor Ratio	66.501%	33.499%
9	Elec/Gas North 4-Factor	77.679%	22.321%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	885,665	122,220	362,279	401,166	885,665	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	11,920,609	0	0	8,427,274	8,427,274	0	0	2,411,301	2,411,301	0	1,082,034	1,082,034
9	CD-WA / ID / AN	1,990,399	689,591	339,627	516,884	1,546,102	198,165	97,597	148,535	444,297	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>18,713,207</b>	<b>811,811</b>	<b>701,906</b>	<b>9,345,324</b>	<b>10,859,041</b>	<b>3,269,182</b>	<b>97,597</b>	<b>2,559,836</b>	<b>5,926,615</b>	<b>845,517</b>	<b>1,082,034</b>	<b>1,927,551</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	20,248,016	8,294,951	2,811,829	9,141,236	20,248,016	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,011,465	0	0	0	0	25,011,465	0	0	25,011,465	0	0	0
99	GD-OR / AS	4,180,095	0	0	0	0	0	0	0	0	4,180,095	0	4,180,095
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	129,091,209	0	0	91,261,030	91,261,030	0	0	26,112,570	26,112,570	0	11,717,609	11,717,609
9	CD-WA / ID / AN	30,529,062	9,438,667	6,036,402	8,239,296	23,714,365	2,712,350	1,734,655	2,367,692	6,814,697	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>209,059,847</b>	<b>17,733,618</b>	<b>8,848,231</b>	<b>108,641,562</b>	<b>135,223,411</b>	<b>27,723,815</b>	<b>1,734,655</b>	<b>28,480,262</b>	<b>57,938,732</b>	<b>4,180,095</b>	<b>11,717,609</b>	<b>15,897,704</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,421,092	492,998	7,798	1,920,296	2,421,092	0	0	0	0	0	0	0
99	GD-WA / ID / AN	140,856	0	0	0	0	140,856	0	0	140,856	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	321,541	0	0	0	0	0	0	221,014	221,014	0	100,527	100,527
7	CD-AA	68,380,560	0	0	48,341,637	48,341,637	0	0	13,832,020	13,832,020	0	6,206,903	6,206,903
9	CD-WA / ID / AN	5,727,797	4,192,338	7,675	249,225	4,449,238	1,204,734	2,206	71,619	1,278,559	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>77,003,955</b>	<b>4,685,336</b>	<b>15,473</b>	<b>50,511,158</b>	<b>55,211,967</b>	<b>1,345,590</b>	<b>2,206</b>	<b>14,124,653</b>	<b>15,472,449</b>	<b>12,109</b>	<b>6,307,430</b>	<b>6,319,539</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	58,902,973	25,816,031	11,917,048	21,169,894	58,902,973	0	0	0	0	0	0	0
99	GD-WA / ID / AN	15,949,167	0	0	0	0	10,083,389	3,310,533	2,555,245	15,949,167	0	0	0
99	GD-OR / AS	4,697,760	0	0	0	0	0	0	0	0	4,697,760	0	4,697,760
8	GD-AA	97,188	0	0	0	0	0	0	66,803	66,803	0	30,385	30,385
7	CD-AA	7,573,587	0	0	5,354,147	5,354,147	0	0	1,531,985	1,531,985	0	687,455	687,455
9	CD-WA / ID / AN	7,034,949	1,657,217	856,387	2,951,004	5,464,608	476,227	246,096	848,018	1,570,341	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>94,255,624</b>	<b>27,473,248</b>	<b>12,773,435</b>	<b>29,475,045</b>	<b>69,721,728</b>	<b>10,559,616</b>	<b>3,556,629</b>	<b>5,002,051</b>	<b>19,118,296</b>	<b>4,697,760</b>	<b>717,840</b>	<b>5,415,600</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	
	393000	Stores Equipment													
99		ED-WA / ID / AN	472,783	58,866	0	413,917	472,783	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,353	0	0	0	0	222,353	0	0	0	222,353	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	12,523	0	0	8,853	8,853	0	0	2,533	2,533	0	1,137	1,137	
9		CD-WA / ID / AN	5,337,247	345,916	194,665	3,605,286	4,145,867	99,404	55,940	1,036,036	1,191,380	0	0	0	
		TOTAL ACCOUNT	6,065,698	404,782	194,665	4,028,056	4,627,503	321,757	55,940	1,038,569	1,416,266	20,792	1,137	21,929	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	7,487,862	1,171,497	313,340	6,003,025	7,487,862	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,417,786	0	0	0	0	2,550,122	366,728	500,936	3,417,786	0	0	0	
99		GD-OR / AS	996,037	0	0	0	0	0	0	0	0	996,037	0	996,037	
8		GD-AA	5,670,964	0	0	0	0	0	0	3,897,994	3,897,994	0	1,772,970	1,772,970	
7		CD-AA	14,933,080	0	0	10,556,941	10,556,941	0	0	3,020,663	3,020,663	0	1,355,476	1,355,476	
9		CD-WA / ID / AN	2,000,567	20,210	753,273	780,517	1,554,000	5,808	216,465	224,294	446,567	0	0	0	
		TOTAL ACCOUNT	34,506,296	1,191,707	1,066,613	17,340,483	19,598,803	2,555,930	583,193	7,643,887	10,783,010	996,037	3,128,446	4,124,483	
	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	3,092,132	400,088	15,791	2,676,253	3,092,132	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	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	232,523	0	0	0	0	0	0	159,827	159,827	0	72,696	72,696	
7		CD-AA	1,489,871	0	0	1,053,264	1,053,264	0	0	301,371	301,371	0	135,236	135,236	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,034,282	400,088	15,791	3,729,517	4,145,396	106,253	0	556,115	662,368	18,586	207,932	226,518	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,199,900	13,540,811	8,876,861	7,782,228	30,199,900	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,167,384	0	0	0	0	2,508,958	837,837	820,589	4,167,384	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	528,479	0	0	373,608	373,608	0	0	106,901	106,901	0	47,970	47,970	
9		CD-WA / ID / AN	1,461,710	251,742	392,448	491,237	1,135,427	72,342	112,776	141,165	326,283	0	0	0	
		TOTAL ACCOUNT	36,401,307	13,792,553	9,269,309	8,647,073	31,708,935	2,581,300	950,613	1,068,655	4,600,568	43,834	47,970	91,804	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,016,212	12,627,578	6,574,062	29,814,572	49,016,212	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	894,618	0	0	0	0	602,220	290,445	1,953	894,618	0	0	0	0
99		GD-OR / AS	754,626	0	0	0	0	0	0	0	0	754,626	0	754,626	
8		GD-AA	243,298	0	0	0	0	0	0	167,233	167,233	0	76,065	76,065	
7		CD-AA	84,632,538	0	0	59,830,973	59,830,973	0	0	17,119,470	17,119,470	0	7,682,095	7,682,095	
9		CD-WA/ ID / AN	18,920,171	10,354,747	2,881,344	1,460,719	14,696,810	2,975,600	828,000	419,761	4,223,361	0	0	0	
		TOTAL ACCOUNT	154,461,463	22,982,325	9,455,406	91,106,264	123,543,995	3,577,820	1,118,445	17,708,417	22,404,682	754,626	7,758,160	8,512,786	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	284,555	0	6,846	277,709	284,555	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	0
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	691,784	0	0	489,057	489,057	0	0	139,934	139,934	0	62,793	62,793	
9		CD-WA/ ID / AN	12,080	0	6,659	2,724	9,383	0	1,914	783	2,697	0	0	0	
		TOTAL ACCOUNT	997,511	0	13,505	769,490	782,995	0	1,914	140,717	142,631	9,092	62,793	71,885	
		TOTAL GENERAL PLANT	636,615,977	89,475,468	42,354,334	323,710,759	455,540,561	52,041,263	8,101,192	78,323,162	138,465,617	11,578,448	31,031,351	42,609,799	

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,964,739	319,716	0	11,645,023	11,964,739	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,111	0	0	0	0	1,022,594	771,517	0	1,794,111	0	0	
99		GD-OR / AS	425,951	0	0	0	0	0	0	0	0	425,951	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	425,951	
7		CD-AA	6,222,493	0	0	4,398,991	4,398,991	0	0	1,258,686	1,258,686	0	564,816	
9		CD-WA / ID / AN	194,058	0	0	150,740	150,740	0	0	43,318	43,318	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,601,352</b>	<b>319,716</b>	<b>0</b>	<b>16,194,754</b>	<b>16,514,470</b>	<b>1,022,594</b>	<b>771,517</b>	<b>1,302,004</b>	<b>3,096,115</b>	<b>425,951</b>	<b>564,816</b>	<b>990,767</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	25,930,937	2,694,718	0	23,236,219	25,930,937	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	444,524	0	0	0	0	0	0	305,548	305,548	0	138,976	
7		CD-AA	137,402,701	0	0	97,136,840	97,136,840	0	0	27,793,818	27,793,818	0	12,472,043	
9		CD-WA / ID / AN	766,480	129,481	0	465,906	595,387	37,208	0	133,885	171,093	0	0	
		<b>TOTAL ACCOUNT</b>	<b>164,544,642</b>	<b>2,824,199</b>	<b>0</b>	<b>120,838,965</b>	<b>123,663,164</b>	<b>37,208</b>	<b>0</b>	<b>28,233,251</b>	<b>28,270,459</b>	<b>0</b>	<b>12,611,019</b>	<b>12,611,019</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	2,257,358	0	0	2,257,358	2,257,358	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,490,317	0	0	8,123,080	8,123,080	0	0	2,324,261	2,324,261	0	1,042,976	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>13,747,675</b>	<b>0</b>	<b>0</b>	<b>10,380,438</b>	<b>10,380,438</b>	<b>0</b>	<b>0</b>	<b>2,324,261</b>	<b>2,324,261</b>	<b>0</b>	<b>1,042,976</b>	<b>1,042,976</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	7,309,156	0	0	7,309,156	7,309,156	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	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	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,309,156</b>	<b>0</b>	<b>0</b>	<b>7,309,156</b>	<b>7,309,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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	
99		GD-OR / AS	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	
7		CD-AA	98,160,457	0	0	69,394,535	69,394,535	0	0	19,855,897	19,855,897	0	8,910,025	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,160,457</b>	<b>0</b>	<b>0</b>	<b>69,394,535</b>	<b>69,394,535</b>	<b>0</b>	<b>0</b>	<b>19,855,897</b>	<b>19,855,897</b>	<b>0</b>	<b>8,910,025</b>	<b>8,910,025</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric 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
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	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	
99		GD-OR / AS	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	
7		CD-AA	29,192,892	0	0	20,637,915	20,637,915	0	0	5,905,138	5,905,138	0	2,649,839	2,649,839
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>29,192,892</b>	<b>0</b>	<b>0</b>	<b>20,637,915</b>	<b>20,637,915</b>	<b>0</b>	<b>0</b>	<b>5,905,138</b>	<b>5,905,138</b>	<b>0</b>	<b>2,649,839</b>	<b>2,649,839</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,779,527	1,779,527	0	0	1,779,527	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	2,168,670	0	0	1,533,141	1,533,141	0	0	438,679	438,679	0	196,850	196,850
9		CD-WA / ID / AN	18,583,430	14,435,237	0	0	14,435,237	4,148,193	0	0	4,148,193	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,531,627</b>	<b>16,214,764</b>	<b>0</b>	<b>1,533,141</b>	<b>17,747,905</b>	<b>4,148,193</b>	<b>0</b>	<b>438,679</b>	<b>4,586,872</b>	<b>0</b>	<b>196,850</b>	<b>196,850</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	98,444	0	0	98,444	98,444	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	8,084,624	0	0	5,715,425	5,715,425	0	0	1,635,358	1,635,358	0	733,841	733,841
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>8,183,068</b>	<b>0</b>	<b>0</b>	<b>5,813,869</b>	<b>5,813,869</b>	<b>0</b>	<b>0</b>	<b>1,635,358</b>	<b>1,635,358</b>	<b>0</b>	<b>733,841</b>	<b>733,841</b>
	<b>TOTAL</b>		<b>364,270,869</b>	<b>19,358,679</b>	<b>0</b>	<b>252,102,773</b>	<b>271,461,452</b>	<b>5,207,995</b>	<b>771,517</b>	<b>59,694,588</b>	<b>65,674,100</b>	<b>425,951</b>	<b>26,709,366</b>	<b>27,135,317</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended April 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(77,227,546)	(54,596,014)	(15,621,588)	(7,009,944)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(853,395)	(662,900)	(190,495)	0
7	282919	CD-AA	(4,074,340)	(2,880,355)	(824,157)	(369,828)
7	283750	CD-AA	399,976	282,763	80,907	36,306
		Total	<u>(81,755,305)</u>	<u>(57,856,506)</u>	<u>(16,555,333)</u>	<u>(7,343,466)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS  
**COMMON WORKING CAPITAL**  
 For Month Ended April 30, 2022  
 Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	5,493,972	5,493,972	0	0	0	0	5,493,972
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	802	802	0	0	0	0	802
7/4	154550 Supply Chain Average Cost Variance	0	0	10	10	0	0	0	0	10
7/4	154560 Supply Chain Invoice Price Variance	0	0	161	161	0	0	0	0	161
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	65,847,620	30,961,958	0	96,809,578	65,587,328	29,742,063	260,292	1,219,895	0
<b>TOTAL</b>		<b>65,847,620</b>	<b>30,961,958</b>	<b>5,494,945</b>	<b>102,304,523</b>	<b>65,587,328</b>	<b>29,742,063</b>	<b>260,292</b>	<b>1,219,895</b>	<b>5,494,945</b>

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios  
 99 Not Allocated

Electric Gas-North Gas-South  
 70.695% 20.228% 9.077%

Idaho Idaho Oregon Gas  
 Electric Gas Oregon Gas  
 33.499% 27.633% 100.000%