

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	3,412,732	2,559,155	853,577
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>3,412,732</u>	<u>2,559,155</u>	<u>853,577</u>
G-APL	Gas Net Adjusted Rate Base	<u>665,412,483</u>	<u>473,737,953</u>	<u>191,674,530</u>
	RATE OF RETURN	<u>0.513%</u>	<u>0.540%</u>	<u>0.445%</u>

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

RESULTS OF OPERATIONS

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended April 30, 2022

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2018 thru 12-31-2020	<b>100.000%</b>	<b>68.330%</b>	<b>31.670%</b>
2	Input	Number of Customers Percent	4-01-2022 thru 04-30-2022	266,950 <b>100.000%</b>	175,230 <b>65.642%</b>	91,720 <b>34.358%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2022 thru 04-30-2022	1,406,833 <b>100.000%</b>	945,431 <b>67.203%</b>	461,402 <b>32.797%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accounts 798 - 894		6,294,435	4,488,007	1,806,428
		Direct O & M Accounts 901 - 935		11,759,098	9,962,159	1,796,939
		Total		18,053,533	14,450,166	3,603,367
		Percentage		100.000%	80.041%	19.959%
		Direct Labor				
		Amount: Accounts 798 - 894		6,038,563	4,517,095	1,521,468
		Amount: Accounts 901 - 935		3,014,453	2,145,617	868,836
		Total		9,053,016	6,662,712	2,390,304
		Percentage		100.000%	73.597%	26.403%
		Total Number of Customers		266,537	175,074	91,463
		Percentage		100.000%	65.685%	34.315%
		Total Direct Plant		660,067,126	463,006,964	197,060,162
		Percentage		100.000%	70.145%	29.855%
4		Total Four Factor Allocators Percent		400.000% <b>100.000%</b>	289.467% <b>72.367%</b>	110.533% <b>27.633%</b>
6	Input	Actual Therms Purchased Percent	4-01-2022 thru 04-30-2022	29,499,186 <b>100.000%</b>	19,590,409 <b>66.410%</b>	9,908,777 <b>33.590%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended April 30, 2022

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		90,055,012	75,398,647	9,840,778	4,815,587
	Direct O & M Accts 901 - 935		62,329,960	46,412,847	11,184,472	4,732,641
	Direct O & M Accts 901 - 905 Utility 9 Only		4,438,570	3,135,525	1,303,045	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>156,823,542</b>	<b>124,947,019</b>	<b>22,328,295</b>	<b>9,548,228</b>
	Percentage		100.000%	79.673%	14.238%	6.089%
	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	XXXXXX
	<b>Total</b>		<b>91,701,964</b>	<b>69,838,594</b>	<b>14,311,869</b>	<b>7,551,501</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>282.779%</b>	<b>80.913%</b>	<b>36.308%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.695%</b>	<b>20.228%</b>	<b>9.077%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended April 30, 2022

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		31,059,990	0	21,771,392	9,288,598
	Percentage		100.000%	0.000%	70.095%	29.905%
	Direct Labor Accts 580 - 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	XXXXXX
	Total		15,239,364	0	10,206,924	5,032,440
	Percentage		100.000%	0.000%	66.977%	33.023%
	Number of Customers at		372,177	0	266,537	105,640
	Percentage		100.000%	0.000%	71.616%	28.384%
	Net Direct Plant		1,034,813,184	0	685,618,721	349,194,463
	Percentage		100.000%	0.000%	66.255%	33.745%
	Total Percentages		400.000%	0.000%	274.943%	125.057%
	Average (GD AA)		<b>100.000%</b>	<b>0.000%</b>	<b>68.736%</b>	<b>31.264%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended April 30, 2022

Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input		01-01-2021 thru 12-31-2021	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 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 580 - 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%
	Total Percentages		400.000%	310.713%	89.287%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.679%</b>	<b>22.321%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2021 thru 12-31-2021	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2021 thru 12-31-2021				
			System	Washington	Idaho	
			274,289,163	184,035,999	90,253,164	
			<b>100.000%</b>	<b>67.096%</b>	<b>32.904%</b>	
11	Book Depreciation Percent	4-01-2022 thru 04-30-2022	2,442,245	1,736,597	705,648	
			<b>100.000%</b>	<b>71.107%</b>	<b>28.893%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2022 thru 04-30-2022	783,801,782	553,076,005	230,725,777	
			<b>100.000%</b>	<b>70.563%</b>	<b>29.437%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2022 thru 04-30-2022	94,903,777	76,297,590	18,606,187	
			<b>100.000%</b>	<b>80.395%</b>	<b>19.605%</b>	
14	Net Allocated Schedule M's - AMA Percent	4-01-2022 thru 04-30-2022	-3,891,177	-2,726,849	-1,164,328	
			<b>100.000%</b>	<b>70.078%</b>	<b>29.922%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-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
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	16,427,155	0	16,427,155	11,295,518	0	11,295,518	5,131,637	0	5,131,637
99 4812XX	Commercial - Firm & Interruptible	7,703,775	0	7,703,775	5,508,264	0	5,508,264	2,195,511	0	2,195,511
99 4813XX	Industrial-Firm	258,358	0	258,358	163,186	0	163,186	95,172	0	95,172
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	40,283	0	40,283	36,915	0	36,915	3,368	0	3,368
99 499XXX	Unbilled Revenue	(319,938)	0	(319,938)	(307,134)	0	(307,134)	(12,804)	0	(12,804)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>24,109,633</b>	<b>0</b>	<b>24,109,633</b>	<b>16,696,749</b>	<b>0</b>	<b>16,696,749</b>	<b>7,412,884</b>	<b>0</b>	<b>7,412,884</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	8,266,486	0	8,266,486	5,489,773	0	5,489,773	2,776,713	0	2,776,713
4 488000	Miscellaneous Service Revenues	672	0	672	240	0	240	432	0	432
99 4893XX	Transportation Revenues	490,954	0	490,954	444,015	0	444,015	46,939	0	46,939
99 493000	Rent from Gas Property	0	0	0	0	0	0	0	0	0
4 495XXX	Other Gas Revenues	(1,291,187)	34,869	(1,256,318)	(746,173)	25,234	(720,939)	(545,014)	9,635	(535,379)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>7,466,925</b>	<b>34,869</b>	<b>7,501,794</b>	<b>5,187,855</b>	<b>25,234</b>	<b>5,213,089</b>	<b>2,279,070</b>	<b>9,635</b>	<b>2,288,705</b>
	<b>TOTAL GAS REVENUES</b>	<b>31,576,558</b>	<b>34,869</b>	<b>31,611,427</b>	<b>21,884,604</b>	<b>25,234</b>	<b>21,909,838</b>	<b>9,691,954</b>	<b>9,635</b>	<b>9,701,589</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	17,642,547	0	17,642,547	11,518,305	0	11,518,305	6,124,242	0	6,124,242
99 808XXX	Net Natural Gas Storage Transactions	554,055	0	554,055	367,948	0	367,948	186,107	0	186,107
99 811000	Gas Used for Products Extraction	(117,973)	0	(117,973)	(78,346)	0	(78,346)	(39,627)	0	(39,627)
10 813000	Other Gas Expenses	7,003	71,985	78,988	7,003	48,299	55,302	0	23,686	23,686
99 813010	Gas Technology Institute (GTI) Expenses	11,447	0	11,447	7,847	0	7,847	3,600	0	3,600
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>18,097,079</b>	<b>71,985</b>	<b>18,169,064</b>	<b>11,822,757</b>	<b>48,299</b>	<b>11,871,056</b>	<b>6,274,322</b>	<b>23,686</b>	<b>6,298,008</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1 824000	Other Expenses	0	79,902	79,902	0	54,597	54,597	0	25,305	25,305
1 837000	Other Equipment	0	108,307	108,307	0	74,006	74,006	0	34,301	34,301
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>188,209</b>	<b>188,209</b>	<b>0</b>	<b>128,603</b>	<b>128,603</b>	<b>0</b>	<b>59,606</b>	<b>59,606</b>
G-DEPX	Depreciation Expense-Underground Storage	0	59,732	59,732	0	40,815	40,815	0	18,917	18,917
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	(33,960)	(33,960)	0	(23,205)	(23,205)	0	(10,755)	(10,755)
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>25,772</b>	<b>25,772</b>	<b>0</b>	<b>17,610</b>	<b>17,610</b>	<b>0</b>	<b>8,162</b>	<b>8,162</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>213,981</b>	<b>213,981</b>	<b>0</b>	<b>146,213</b>	<b>146,213</b>	<b>0</b>	<b>67,768</b>	<b>67,768</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-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	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	424,241	138,031	562,272	317,097	92,761	409,858	107,144	45,270	152,414
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	208,079	97,326	305,405	94,803	65,406	160,209	113,276	31,920	145,196
3	875000 Measuring & Reg Sta Exp-General	12,863	0	12,863	8,585	0	8,585	4,278	0	4,278
3	876000 Measuring & Reg Sta Exp-Industrial	289	0	289	64	0	64	225	0	225
3	877000 Measuring & Reg Sta Exp-City Gate	4,942	0	4,942	3,960	0	3,960	982	0	982
3	878000 Meter & House Regulator Expenses	69,491	0	69,491	35,800	0	35,800	33,691	0	33,691
3	879000 Customer Installation Expenses	132,644	10,379	143,023	84,395	6,975	91,370	48,249	3,404	51,653
3	880000 Other Expenses	107,332	45,315	152,647	75,771	30,453	106,224	31,561	14,862	46,423
3	881000 Rents	0	2,919	2,919	0	1,962	1,962	0	957	957
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	4,627	1,500	6,127	2,360	1,008	3,368	2,267	492	2,759
3	887000 Mains	123,921	0	123,921	91,169	0	91,169	32,752	0	32,752
3	889000 Measuring & Reg Sta Exp-General	13,738	4,891	18,629	7,088	3,287	10,375	6,650	1,604	8,254
3	890000 Measuring & Reg Sta Exp-Industrial	2,267	(61)	2,206	756	(41)	715	1,511	(20)	1,491
3	891000 Measuring & Reg Sta Exp-City Gate	3,899	2,577	6,476	2,946	1,732	4,678	953	845	1,798
3	892000 Services	168,555	0	168,555	139,304	0	139,304	29,251	0	29,251
3	893000 Meters & House Regulators	129,946	86,893	216,839	81,333	58,395	139,728	48,613	28,498	77,111
3	894000 Other Equipment	0	21,558	21,558	0	14,488	14,488	0	7,070	7,070
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,406,834</b>	<b>411,328</b>	<b>1,818,162</b>	<b>945,431</b>	<b>276,426</b>	<b>1,221,857</b>	<b>461,403</b>	<b>134,902</b>	<b>596,305</b>
G-DEPX	Depreciation Expense-Distribution	1,848,655	4,786	1,853,441	1,281,912	3,178	1,285,090	566,743	1,608	568,351
G-OTX	Taxes Other Than FIT	1,402,010	0	1,402,010	1,126,881	0	1,126,881	275,129	0	275,129
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>3,250,665</b>	<b>4,786</b>	<b>3,255,451</b>	<b>2,408,793</b>	<b>3,178</b>	<b>2,411,971</b>	<b>841,872</b>	<b>1,608</b>	<b>843,480</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>4,657,499</b>	<b>416,114</b>	<b>5,073,613</b>	<b>3,354,224</b>	<b>279,604</b>	<b>3,633,828</b>	<b>1,303,275</b>	<b>136,510</b>	<b>1,439,785</b>

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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	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,667	8,667	0	5,689	5,689	0	2,978	2,978
2	902000	Meter Reading Expenses	39,022	9,463	48,485	31,465	6,212	37,677	7,557	3,251	10,808
2	903XXX	Customer Records & Collection Expenses	58,093	476,276	534,369	25,107	312,637	337,744	32,986	163,639	196,625
2	904000	Uncollectible Accounts	50,656	0	50,656	34,319	0	34,319	16,337	0	16,337
2	905000	Misc Customer Accounts	0	(4,567)	(4,567)	0	(2,998)	(2,998)	0	(1,569)	(1,569)
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>147,771</b>	<b>489,839</b>	<b>637,610</b>	<b>90,891</b>	<b>321,540</b>	<b>412,431</b>	<b>56,880</b>	<b>168,299</b>	<b>225,179</b>	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,015,181	12,955	1,028,136	867,781	8,504	876,285	147,400	4,451	151,851
2	909000	Advertising	2	15,559	15,561	0	10,213	10,213	2	5,346	5,348
2	910000	Misc Customer Service & Info Exp	0	3,923	3,923	0	2,575	2,575	0	1,348	1,348
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>1,015,183</b>	<b>32,437</b>	<b>1,047,620</b>	<b>867,781</b>	<b>21,292</b>	<b>889,073</b>	<b>147,402</b>	<b>11,145</b>	<b>158,547</b>	
SALES EXPENSES:											
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>0</b>	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	29,961	352,897	382,858	20,471	255,381	275,852	9,490	97,516	107,006
4	921000	Office Supplies & Expenses	(4)	106,065	106,061	(4)	76,756	76,752	0	29,309	29,309
4	922000	Admin. Expenses Transferred - Credit	0	(1,070)	(1,070)	0	(774)	(774)	0	(296)	(296)
4	923000	Outside Services Employed	37,122	269,803	306,925	32,430	195,248	227,678	4,692	74,555	79,247
4	924000	Property Insurance Premium	0	41,421	41,421	0	29,975	29,975	0	11,446	11,446
4	925XXX	Injuries and Damages	2,050	153,870	155,920	1,629	111,351	112,980	421	42,519	42,940
4	926XXX	Employee Pensions and Benefits	303,007	239,261	542,268	218,866	173,146	392,012	84,141	66,115	150,256
4	928000	Regulatory Commission Expenses	63,509	17,808	81,317	49,048	12,887	61,935	14,461	4,921	19,382
4	930000	Miscellaneous General Expenses	(178)	99,072	98,894	(168)	71,695	71,527	(10)	27,377	27,367
4	931000	Rents	0	11,674	11,674	0	8,448	8,448	0	3,226	3,226
4	935000	Maintenance of General Plant	67,960	238,312	306,272	61,509	172,459	233,968	6,451	65,853	72,304
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>503,427</b>	<b>1,529,113</b>	<b>2,032,540</b>	<b>383,781</b>	<b>1,106,572</b>	<b>1,490,353</b>	<b>119,646</b>	<b>422,541</b>	<b>542,187</b>	



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-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
G-DEPX Depreciation Expense-General Plant	144,091	384,981	529,072	132,093	278,599	410,692	11,998	106,382	118,380
G-AMTX Amortization Expense - General Plant - 303000	3,305	7,173	10,478	2,072	5,191	7,263	1,233	1,982	3,215
G-AMTX Amortization Expense - Misc IT Intangible Plant - 3	69,072	734,088	803,160	69,072	531,238	600,310	0	202,850	202,850
G-AMTX Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302 Amortization WA Excess Natural Gas Line Extensi	177,887	0	177,887	177,887	0	177,887	0	0	0
99 407305 Natural Gas Depreciation Study Deferral	0	0	0	0	0	0	0	0	0
99 407306 Regulatory Debit - AMI Amortization	78,231	0	78,231	78,231	0	78,231	0	0	0
99 407307 Regulatory Debit - Existing Meters Deferral Amorti	29,784	0	29,784	29,784	0	29,784	0	0	0
99 407311 Regulatory Debit - AFUDC Amortization	4,749	19,446	24,195	3,777	13,722	17,499	972	5,724	6,696
99 407314 Regulatory Debit - FISERVE Amortization	13,195	0	13,195	0	0	0	13,195	0	13,195
99 407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332 Existing Meters/ERTs Excess Depreciation Deferr	0	0	0	0	0	0	0	0	0
99 407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347 COVID-19 Deferred Costs	0	0	0	0	0	0	0	0	0
99 407368 Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407 Reg. Credits-Amortization Depreciation Benefit	(86,219)	0	(86,219)	0	0	0	(86,219)	0	(86,219)
99 407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419 Amortization AFUDC Equity Tax Credit	(81,902)	0	(81,902)	(44,090)	0	(44,090)	(37,812)	0	(37,812)
99 407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436 Regulatory Deferral - AMI	0	0	0	0	0	0	0	0	0
99 407447 Regulatory Deferral - COVID-19	(9,193)	0	(9,193)	(9,193)	0	(9,193)	0	0	0
99 407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493 Amortization - 2015 Remand Refund	0	0	0	0	0	0	0	0	0
G-OTX Taxes Other Than FIT--A&G	76,670	3,160	79,830	54,590	2,287	56,877	22,080	873	22,953
TOTAL A&G DEPR/AMRT/NON-FIT TAXES	419,670	1,148,848	1,568,518	494,223	831,037	1,325,260	(74,553)	317,811	243,258
TOTAL ADMIN & GENERAL EXPENSES	923,097	2,677,961	3,601,058	878,004	1,937,609	2,815,613	45,093	740,352	785,445
TOTAL EXPENSES BEFORE FIT	24,840,629	3,902,317	28,742,946	17,013,657	2,754,557	19,768,214	7,826,972	1,147,760	8,974,732
NET OPERATING INCOME (LOSS) BEFORE FIT			2,868,481			2,141,624			726,857
G-FIT FEDERAL INCOME TAX			(735,745)			(513,092)			(222,653)
G-FIT DEFERRED FEDERAL INCOME TAX			191,494			95,561			95,933
G-FIT AMORTIZED INVESTMENT TAX CREDIT			0			0			0
GAS NET OPERATING INCOME (LOSS)			3,412,732			2,559,155			853,577

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers	100.000%	65.642%	34.358%
G-ALL 3	Direct Distribution Operating Expense	100.000%	67.203%	32.797%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL 10	Actual Annual Throughput	100.000%	67.096%	32.904%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</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
4	495000	Other Gas Revenue-Miscellaneous	4,460	34,869	39,329	4,460	25,234	29,694	0	9,635	9,635
4	495028	Deferred Exchange Reservation	468,750	0	468,750	311,297	0	311,297	157,453	0	157,453
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	51,679	0	51,679	51,679	0	51,679	0	0	0
4	495328	Residential Decoupling Deferral	(1,588,083)	0	(1,588,083)	(907,234)	0	(907,234)	(680,849)	0	(680,849)
4	495329	Amortization Res Decoupling Deferral	(75,010)	0	(75,010)	(107,710)	0	(107,710)	32,700	0	32,700
4	495338	Non-Res Decoupling Deferred Rev	(121,302)	0	(121,302)	(55,589)	0	(55,589)	(65,713)	0	(65,713)
4	495339	Amortization Non-Res Decoupling	(31,679)	0	(31,679)	(43,074)	0	(43,074)	11,395	0	11,395
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>(1,291,185)</b>	<b>34,869</b>	<b>(1,256,316)</b>	<b>(746,171)</b>	<b>25,234</b>	<b>(720,937)</b>	<b>(545,014)</b>	<b>9,635</b>	<b>(535,379)</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	21,543,283	0	21,543,283	14,301,698	0	14,301,698	7,241,585	0	7,241,585
1	804001	Pipeline Demand Costs	2,304,929	0	2,304,929	1,574,958	0	1,574,958	729,971	0	729,971
1	804002	Transport Variable Charges	22,030	0	22,030	15,053	0	15,053	6,977	0	6,977
6	804010	Gas Costs - Fixed Hedge	289,137	0	289,137	192,016	0	192,016	97,121	0	97,121
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	43,637	0	43,637	28,979	0	28,979	14,658	0	14,658
6	804018	Merchandise Processing Fee	11,569	0	11,569	7,683	0	7,683	3,886	0	3,886
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	(1,791,751)	0	(1,791,751)	(1,189,902)	0	(1,189,902)	(601,849)	0	(601,849)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	75,302	0	75,302	50,008	0	50,008	25,294	0	25,294
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	539,207	0	539,207	404,637	0	404,637	134,570	0	134,570
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(5,394,796)	0	(5,394,796)	(3,866,825)	0	(3,866,825)	(1,527,971)	0	(1,527,971)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>17,642,547</b>	<b>0</b>	<b>17,642,547</b>	<b>11,518,305</b>	<b>0</b>	<b>11,518,305</b>	<b>6,124,242</b>	<b>0</b>	<b>6,124,242</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	66.410%	33.590%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended April 30, 2022	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	7,884	12,955	20,839	3,834	8,504	12,338	4,050	4,451	8,501
99	908600	Public Purpose Tariff Rider Expense Offset	1,024,282	0	1,024,282	880,827	0	880,827	143,455	0	143,455
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(16,985)	0	(16,985)	(16,880)	0	(16,880)	(105)	0	(105)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,015,181	12,955	1,028,136	867,781	8,504	876,285	147,400	4,451	151,851

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.642%	34.358%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</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		4.663%	4.637%
	Total Cost of Debt		2.555%	2.541%
	Total Weighted Cost		2.555%	2.541%
G-APL	Net Rate Base	665,412,483	473,737,953	191,674,530
	Interest Deduction for FIT Calculation	16,974,455	12,104,005	4,870,450
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-1A</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:			
G-OPS	Operating Revenue	31,611,427	21,909,838	9,701,589
G-OPS	Operating & Maintenance Expense	23,893,205	16,013,373	7,879,832
G-OPS	Book Deprec/Amort and Reg Amortizations	3,401,861	2,594,288	807,573
G-OTX	Taxes Other than FIT	1,447,880	1,160,553	287,327
	Net Operating Income Before FIT	2,868,481	2,141,624	726,857
G-INT	Less: Interest Expense	1,414,538	1,008,667	405,871
G-OTX	Less: Idaho ITC Deferral & Amortization	(377)	0	(377)
G-SCM	Schedule M Adjustments	(4,957,113)	(3,576,253)	(1,380,860)
	Taxable Net Operating Income	(3,503,547)	(2,443,296)	(1,060,251)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(735,745)	(513,092)	(222,653)
G-DTE	Deferred FIT	858,161	665,988	192,173
G-DTE	Customer Tax Credit Amortization	(666,667)	(570,427)	(96,240)
99 411400	Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	(544,251)	(417,531)	(126,720)
ALLOCATION RATIOS:				
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-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
	997000	Book Depreciation & Amortization	2,065,123	1,190,761	3,255,884	1,485,149	859,022	2,344,171	579,974	331,739	911,713
12	997001	Contributions In Aid of Construction	0	83,334	83,334	0	58,803	58,803	0	24,531	24,531
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	70,361	70,361	0	49,649	49,649	0	20,712	20,712
99	997010	Deferred Gas Credit and Refunds	(4,855,589)	(468,750)	(5,324,339)	(3,462,188)	(330,764)	(3,792,952)	(1,393,401)	(137,986)	(1,531,387)
12	997016	Redemption Expense Amortization	0	6,350	6,350	0	4,481	4,481	0	1,869	1,869
99	997018	DSM Tariff Rider	(194,076)	0	(194,076)	(185,065)	0	(185,065)	(9,011)	0	(9,011)
12	997020	FAS87 Current Pension Accrual	0	(13,784)	(13,784)	0	(9,726)	(9,726)	0	(4,058)	(4,058)
12	997027	Customer Uncollectibles	49,414	(103,326)	(53,912)	35,032	(72,910)	(37,878)	14,382	(30,416)	(16,034)
99	997031	Decoupling Mechanism	1,764,396	0	1,764,396	1,061,929	0	1,061,929	702,467	0	702,467
12	997032	Interest Rate Swaps	0	92,632	92,632	0	65,364	65,364	0	27,268	27,268
12	997035	Leases	0	4,526	4,526	0	3,275	3,275	0	1,251	1,251
12	997048	AFUDC	0	(46,349)	(46,349)	0	(32,705)	(32,705)	0	(13,644)	(13,644)
12	997049	Tax Depreciation	0	(3,184,972)	(3,184,972)	0	(2,247,412)	(2,247,412)	0	(937,560)	(937,560)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(16,985)	0	(16,985)	(16,880)	0	(16,880)	(105)	0	(105)
12	997080	Book Transportation Depreciation	0	254,134	254,134	0	179,325	179,325	0	74,809	74,809
12	997081	Deferred Compensation	0	(3,250)	(3,250)	0	(2,293)	(2,293)	0	(957)	(957)
4	997082	Meal Disallowances	0	858	858	0	621	621	0	237	237
12	997083	Paid Time Off	0	16,737	16,737	0	11,810	11,810	0	4,927	4,927
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(883,334)	(883,334)	0	(623,307)	(623,307)	0	(260,027)	(260,027)
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	997105	WA Nat Gas Line Extension	177,887	0	177,887	177,887	0	177,887	0	0	0
99	997107	MDM System	108,014	0	108,014	108,014	0	108,014	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	13,195	0	13,195	0	0	0	13,195	0	13,195
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	(81,902)	0	(81,902)	(44,090)	0	(44,090)	(37,812)	0	(37,812)
12	997118	Depreciation Study Deferral	(86,219)	0	(86,219)	0	0	0	(86,219)	0	(86,219)
12	997119	AFUDC Tax CPI	0	68,670	68,670	0	48,456	48,456	0	20,214	20,214
12	997120	Transportation Tax Disallowance	0	2,103	2,103	0	1,484	1,484	0	619	619
12	997125	COVID-19	(9,193)	0	(9,193)	(9,193)	0	(9,193)	0	0	0
12	997126	Prepaid Expenses	0	0	0	0	0	0	0	0	0
12	997127	CARES Act SS Deferral	0	0	0	0	0	0	0	0	0
12	997128	Meters Expensed	0	(469,546)	(469,546)	0	(331,326)	(331,326)	0	(138,220)	(138,220)
12	997129	Mixed Service Costs (IDD#5)	0	(508,333)	(508,333)	0	(358,695)	(358,695)	0	(149,638)	(149,638)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(1,065,935)</b>	<b>(3,891,178)</b>	<b>(4,957,113)</b>	<b>(849,405)</b>	<b>(2,726,848)</b>	<b>(3,576,253)</b>	<b>(216,530)</b>	<b>(1,164,330)</b>	<b>(1,380,860)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers	100.000%	65.642%	34.358%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	66.410%	33.590%
G-ALL	11	Book Depreciation	100.000%	71.107%	28.893%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.563%	29.437%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Month Ended April 30, 2022 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	267,516	188,767	78,749
99	410100	Deferred Federal Income Tax Exp	686,387	515,244	171,143
		<b>SUBTOTAL</b>	<b>953,903</b>	<b>704,011</b>	<b>249,892</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(141,053)	(99,526)	(41,527)
99	411100	Deferred Federal Income Tax Exp	(78,248)	(24,988)	(53,260)
		<b>SUBTOTAL</b>	<b>(219,301)</b>	<b>(124,514)</b>	<b>(94,787)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	123,559	86,491	37,068
		<b>SUBTOTAL</b>	<b>123,559</b>	<b>86,491</b>	<b>37,068</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>858,161</b>	<b>665,988</b>	<b>192,173</b>
99	411193	Customer Tax Credit Amortization	(666,667)	(570,427)	(96,240)
		<b>SUBTOTAL</b>	<b>(666,667)</b>	<b>(570,427)</b>	<b>(96,240)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.563%	29.437%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-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
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	(33,960)	(33,960)	0	(23,205)	(23,205)	0	(10,755)	(10,755)
		TOTAL UNDERGROUND STORAGE TAX	0	(33,960)	(33,960)	0	(23,205)	(23,205)	0	(10,755)	(10,755)
		DISTRIBUTION									
99	408110	State Excise Tax	670,637	0	670,637	670,637	0	670,637	0	0	0
99	408120	Municipal Occupation & License Tax	423,913	0	423,913	292,928	0	292,928	130,985	0	130,985
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	307,837	0	307,837	163,316	0	163,316	144,521	0	144,521
99	409100	State Income Tax	0	0	0	0	0	0	0	0	0
99	411410	State Income Tax-ITC Deferred	0	0	0	0	0	0	0	0	0
99	411420	State Income Tax-ITC Amortization	(377)	0	(377)	0	0	0	(377)	0	(377)
		TOTAL DISTRIBUTION TAX	1,402,010	0	1,402,010	1,126,881	0	1,126,881	275,129	0	275,129
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	76,670	3,160	79,830	54,590	2,287	56,877	22,080	873	22,953
		TOTAL A&G TAX	76,670	3,160	79,830	54,590	2,287	56,877	22,080	873	22,953
		TOTAL TAXES OTHER THAN FIT	1,478,680	(30,800)	1,447,880	1,181,471	(20,918)	1,160,553	297,209	(9,882)	287,327

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,111	1,302,004	3,096,115	1,022,594	942,221	1,964,815	771,517	359,783	1,131,300
4	3031XX	Misc Intangible IT Plant (3031XX)	4,185,401	58,392,584	62,577,985	4,185,401	42,256,961	46,442,362	0	16,135,623	16,135,623
<b>TOTAL INTANGIBLE PLANT</b>			<b>5,979,512</b>	<b>59,694,588</b>	<b>65,674,100</b>	<b>5,207,995</b>	<b>43,199,182</b>	<b>48,407,177</b>	<b>771,517</b>	<b>16,495,406</b>	<b>17,266,923</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	915,634	915,634	0	376,369	376,369
1	351XXX	Structures & Improvements	0	2,509,716	2,509,716	0	1,714,889	1,714,889	0	794,827	794,827
1	352XXX	Wells	0	23,130,847	23,130,847	0	15,805,308	15,805,308	0	7,325,539	7,325,539
1	353000	Lines	0	2,058,788	2,058,788	0	1,406,770	1,406,770	0	652,018	652,018
1	354000	Compressor Station Equipment	0	15,025,475	15,025,475	0	10,266,907	10,266,907	0	4,758,568	4,758,568
1	355000	Measuring & Regulating Equipment	0	1,634,076	1,634,076	0	1,116,564	1,116,564	0	517,512	517,512
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,647,949	2,647,949	0	1,809,344	1,809,344	0	838,605	838,605
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>48,843,997</b>	<b>48,843,997</b>	<b>0</b>	<b>33,407,912</b>	<b>33,407,912</b>	<b>0</b>	<b>15,436,085</b>	<b>15,436,085</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	672,073	0	672,073	496,122	0	496,122	175,951	0	175,951
6	375000	Structures & Improvements	1,566,195	0	1,566,195	916,700	0	916,700	649,495	0	649,495
6	376000	Mains	439,425,653	2,518,937	441,944,590	292,019,643	1,672,826	293,692,469	147,406,010	846,111	148,252,121
6	378000	Measuring & Reg Station Equip-General	7,250,815	0	7,250,815	4,591,077	0	4,591,077	2,659,738	0	2,659,738
6	379000	Measuring & Reg Station Equip-City Gate	6,614,655	0	6,614,655	1,938,065	0	1,938,065	4,676,590	0	4,676,590
6	380000	Services	326,064,531	0	326,064,531	224,334,166	0	224,334,166	101,730,365	0	101,730,365
6	381XXX	Meters	112,978,478	0	112,978,478	80,856,970	0	80,856,970	32,121,508	0	32,121,508
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	4,048,541	0	4,048,541	2,993,263	0	2,993,263	1,055,278	0	1,055,278
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>898,709,536</b>	<b>2,518,937</b>	<b>901,228,473</b>	<b>608,209,931</b>	<b>1,672,826</b>	<b>609,882,757</b>	<b>290,499,605</b>	<b>846,111</b>	<b>291,345,716</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,366,778	2,559,835	5,926,613	3,269,181	1,852,476	5,121,657	97,597	707,359	804,956
4	390XXX	Structures & Improvements	29,458,470	28,480,262	57,938,732	27,723,815	20,610,311	48,334,126	1,734,655	7,869,951	9,604,606
4	391XXX	Office Furniture & Equipment	1,347,797	14,124,652	15,472,449	1,345,591	10,221,587	11,567,178	2,206	3,903,065	3,905,271
4	392XXX	Transportation Equipment	14,116,246	5,002,051	19,118,297	10,559,617	3,619,834	14,179,451	3,556,629	1,382,217	4,938,846
4	393000	Stores Equipment	377,698	1,038,569	1,416,267	321,758	751,581	1,073,339	55,940	286,988	342,928
4	394000	Tools, Shop & Garage Equipment	3,139,123	7,643,887	10,783,010	2,555,930	5,531,652	8,087,582	583,193	2,112,235	2,695,428
4	395XXX	Laboratory Equipment	106,253	556,115	662,368	106,253	402,444	508,697	0	153,671	153,671
4	396XXX	Power Operated Equipment	3,531,912	1,068,654	4,600,566	2,581,299	773,353	3,354,652	950,613	295,301	1,245,914
4	397XXX	Communications Equipment	4,696,265	17,708,417	22,404,682	3,577,820	12,815,050	16,392,870	1,118,445	4,893,367	6,011,812
4	398000	Miscellaneous Equipment	1,914	140,717	142,631	0	101,833	101,833	1,914	38,884	40,798
<b>TOTAL GENERAL PLANT</b>			<b>60,142,456</b>	<b>78,323,159</b>	<b>138,465,615</b>	<b>52,041,264</b>	<b>56,680,121</b>	<b>108,721,385</b>	<b>8,101,192</b>	<b>21,643,038</b>	<b>29,744,230</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended April 30, 2022  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	964,831,504	189,380,681	1,154,212,185	665,459,190	134,960,041	800,419,231	299,372,314	54,420,640	353,792,954
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,688,802)	(18,688,802)	0	(12,770,058)	(12,770,058)	0	(5,918,744)	(5,918,744)
G-ADEP		Distribution Plant	(273,802,642)	(1,982,822)	(275,785,464)	(176,633,664)	(1,316,792)	(177,950,456)	(97,168,978)	(666,030)	(97,835,008)
G-ADEP		General Plant	(18,095,788)	(25,466,050)	(43,561,838)	(13,994,779)	(18,429,016)	(32,423,795)	(4,101,009)	(7,037,034)	(11,138,043)
		TOTAL ACCUMULATED DEPRECIATION	(291,898,430)	(46,137,674)	(338,036,104)	(190,628,443)	(32,515,866)	(223,144,309)	(101,269,987)	(13,621,808)	(114,891,795)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(447,559)	(990,121)	(1,437,680)	(297,990)	(716,521)	(1,014,511)	(149,569)	(273,600)	(423,169)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,882,431)	(28,054,191)	(30,936,622)	(2,882,431)	(20,301,977)	(23,184,408)	0	(7,752,214)	(7,752,214)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(3,329,990)	(29,044,312)	(32,374,302)	(3,180,421)	(21,018,498)	(24,198,919)	(149,569)	(8,025,814)	(8,175,383)
		TOTAL ACCUMULATED DEPR/AMORT	(295,228,420)	(75,181,986)	(370,410,406)	(193,808,864)	(53,534,364)	(247,343,228)	(101,419,556)	(21,647,622)	(123,067,178)
		NET GAS UTILITY PLANT before DFIT	669,603,084	114,198,695	783,801,779	471,650,326	81,425,677	553,076,003	197,952,758	32,773,018	230,725,776
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,191,262)	(103,191,262)	0	(72,814,850)	(72,814,850)	0	(30,376,412)	(30,376,412)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(15,812,082)	(15,812,082)	0	(11,439,293)	(11,439,293)	0	(4,372,789)	(4,372,789)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(824,157)	(824,157)	0	(596,418)	(596,418)	0	(227,739)	(227,739)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	80,907	80,907	0	58,550	58,550	0	22,357	22,357
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(275,548)	(275,548)	0	(194,435)	(194,435)	0	(81,113)	(81,113)
		TOTAL ACCUMULATED DFIT	0	(120,022,142)	(120,022,142)	0	(84,986,446)	(84,986,446)	0	(35,035,696)	(35,035,696)
		NET GAS UTILITY PLANT	669,603,084	(5,823,447)	663,779,637	471,650,326	(3,560,769)	468,089,557	197,952,758	(2,262,678)	195,690,080

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	66.410%	33.590%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.563%	29.437%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	669,603,084	(5,823,447)	663,779,637	471,650,326	(3,560,769)	468,089,557	197,952,758	(2,262,678)	195,690,080
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	0	0	0	0	0	0	0	0	0
4	182332	Regulatory Asset - AFUDC	1,261,192	2,098,396	3,359,588	768,422	1,518,546	2,286,968	492,770	579,850	1,072,620
4	182318	Accumulated Amortization - AFUDC	(247,041)	(813,340)	(1,060,381)	(179,715)	(588,610)	(768,325)	(67,326)	(224,730)	(292,056)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,916,036	3,916,036	0	1,815,028	1,815,028
1	164100	Gas Inventory--Jackson Prairie	0	3,762,585	3,762,585	0	2,570,974	2,570,974	0	1,191,611	1,191,611
1	164115	Gas Inventory--Clay Basin	0	60,106	60,106	0	43,497	43,497	0	16,609	16,609
99	182331	Regulatory Asset-Deferred Pre-AMI Meters/ERTs	3,645,757	0	3,645,757	3,645,757	0	3,645,757	0	0	0
99	182337	Regulatory Asset-Deferred AMI Costs	8,716,675	0	8,716,675	8,716,675	0	8,716,675	0	0	0
99	283436	ADFIT-Deferred AMI Costs	(1,733,623)	0	(1,733,623)	(1,733,623)	0	(1,733,623)	0	0	0
4	252000	Customer Advances	(6,951)	0	(6,951)	(6,951)	0	(6,951)	0	0	0
99	254393	Regulatory Liability-Customer Tax Credit	(34,095,372)	0	(34,095,372)	(22,653,274)	0	(22,653,274)	(11,442,098)	0	(11,442,098)
99	190393	ADFIT-Customer Tax Credit	7,160,029	0	7,160,029	4,757,188	0	4,757,188	2,402,841	0	2,402,841
99	235199	Customer Deposits	(753)	0	(753)	(753)	0	(753)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	5,840,424	0	5,840,424	5,840,424	0	5,840,424	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,226,489)	0	(1,226,489)	(1,226,489)	0	(1,226,489)	0	0	0
C-WKC		Working Capital	1,480,187	0	1,480,187	260,292	0	260,292	1,219,895	0	1,219,895
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(9,205,965)	10,838,811	1,632,846	(1,812,047)	7,460,443	5,648,396	(7,393,918)	3,378,368	(4,015,550)
		NET RATE BASE	660,397,119	5,015,364	665,412,483	469,838,279	3,899,674	473,737,953	190,558,840	1,115,690	191,674,530

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	268,412	268,412												
Steam (ED-ID)	355,350	355,350												
Steam (ED-WA)	974,467	974,467												
Hydro (ED-AN)	1,254,845	1,254,845												
Other (ED-AN)	914,014	914,014												
<b>Total Electric Production</b>	<b>3,767,088</b>	<b>3,767,088</b>												
<b>Electric Transmission</b>														
ED-AN	1,553,267	1,553,267												
ED-ID	22,908	22,908												
ED-WA	43,217	43,217												
<b>Total Electric Transmission</b>	<b>1,619,392</b>	<b>1,619,392</b>												
<b>Electric Distribution</b>														
ED-AN	7,115	7,115												
ED-ID	1,599,973	1,599,973												
ED-WA	3,053,757	3,053,757												
<b>Total Electric Distribution</b>	<b>4,660,845</b>	<b>4,660,845</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	59,732		59,732			59,732	59,732		40,815	40,815		18,917	18,917	
GD-OR	10,408			10,408										
<b>Total Gas Underground Storage</b>	<b>70,140</b>		<b>59,732</b>	<b>10,408</b>		<b>59,732</b>	<b>59,732</b>		<b>40,815</b>	<b>40,815</b>		<b>18,917</b>	<b>18,917</b>	
<b>Gas Distribution</b>														
6 GD-AN	4,786		4,786			4,786	4,786		3,178	3,178		1,608	1,608	
GD-ID	566,743		566,743			566,743	566,743				566,743		566,743	
GD-WA	1,281,912		1,281,912			1,281,912	1,281,912	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>1,848,655</b>	<b>4,786</b>	<b>1,853,441</b>	<b>1,281,912</b>	<b>3,178</b>	<b>1,285,090</b>	<b>566,743</b>	<b>1,608</b>	<b>568,351</b>
<b>General Plant</b>														
ED-AN	254,290	254,290												
ED-ID	42,487	42,487												
ED-WA	100,170	100,170												
7,4 CD-AA	1,723,698	1,218,568	348,670	156,460		348,670	348,670		252,322	252,322		96,348	96,348	
9,4 CD-AN	53,498	41,556	11,942			11,942	11,942		8,642	8,642		3,300	3,300	
9 CD-ID	39,673	30,817	8,856			8,856	8,856				8,856		8,856	
9 CD-WA	187,986	146,024	41,962			41,962	41,962	41,962		41,962				
8,4 GD-AA	31,633		21,743	9,890		21,743	21,743		15,735	15,735		6,008	6,008	
4 GD-AN	2,626		2,626			2,626	2,626		1,900	1,900		726	726	
GD-ID	3,142		3,142			3,142	3,142				3,142		3,142	
GD-WA	90,131		90,131			90,131	90,131	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>144,091</b>	<b>384,981</b>	<b>529,072</b>	<b>132,093</b>	<b>278,599</b>	<b>410,692</b>	<b>11,998</b>	<b>106,382</b>	<b>118,380</b>
<b>Total Depreciation Expense</b>	<b>15,366,287</b>	<b>11,881,237</b>	<b>2,442,245</b>	<b>1,042,805</b>		<b>1,992,746</b>	<b>449,499</b>	<b>2,442,245</b>	<b>1,414,005</b>	<b>322,592</b>	<b>1,736,597</b>	<b>578,741</b>	<b>126,907</b>	<b>705,648</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 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	66.410%	33.590%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	76,533	76,533												
Misc Intangible Plt (303000) ED-AN	21,589	21,589												
<b>Total Production/Transmission</b>	<b>98,122</b>	<b>98,122</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	9,006	9,006												
Misc Intangible Plt (303000) ED-WA	489	489												
<b>Total Distribution</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		6,992	6,992		5,060	5,060		1,932	1,932	
9,4 CD-AN	811	630	181			181	181		131	131		50	50	
GD-ID	1,233		1,233		1,233		1,233				1,233		1,233	
GD-WA	2,072		2,072		2,072		2,072	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>3,305</b>	<b>7,173</b>	<b>10,478</b>	<b>2,072</b>	<b>5,191</b>	<b>7,263</b>	<b>1,233</b>	<b>1,982</b>	<b>3,215</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	3,592,722	2,539,875	726,736	326,111		726,736	726,736		525,917	525,917		200,819	200,819	
9,4 CD-AN	10,008	7,774	2,234			2,234	2,234		1,617	1,617		617	617	
9,4 CD-ID	0	0	0		0		0				0		0	
9,4 CD-WA	309,434	240,362	69,072		69,072		69,072	69,072		69,072			0	
ED-AN	549,484	549,484												
ED-ID	0	0												
ED-WA	74,971	74,971												
8,4 GD-AA	7,446		5,118	2,328		5,118	5,118		3,704	3,704		1,414	1,414	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>4,544,065</b>	<b>3,412,466</b>	<b>803,160</b>	<b>328,439</b>	<b>69,072</b>	<b>734,088</b>	<b>803,160</b>	<b>69,072</b>	<b>531,238</b>	<b>600,310</b>	<b>0</b>	<b>202,850</b>	<b>202,850</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</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>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												
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>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</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>72,377</b>	<b>741,261</b>	<b>813,638</b>	<b>71,144</b>	<b>536,429</b>	<b>607,573</b>	<b>1,233</b>	<b>204,832</b>	<b>206,065</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 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Rat	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(75,581,017)	(75,581,017)												
Steam (ED-ID)	(92,730,037)	(92,730,037)												
Steam (ED-WA)	(177,807,521)	(177,807,521)												
Hydro (ED-AN)	(177,589,595)	(177,589,595)												
Other (ED-AN)	(161,864,537)	(161,864,537)												
<b>Total Electric Production</b>	<b>(685,572,707)</b>	<b>(685,572,707)</b>												
<b>Electric Transmission</b>														
ED-AN	(228,714,004)	(228,714,004)												
ED-ID	(10,403,649)	(10,403,649)												
ED-WA	(16,354,488)	(16,354,488)												
<b>Total Electric Transmission</b>	<b>(255,472,141)</b>	<b>(255,472,141)</b>												
<b>Electric Distribution</b>														
ED-AN	(435,103)	(435,103)												
ED-ID	(266,028,268)	(266,028,268)												
ED-WA	(434,680,890)	(434,680,890)												
<b>Total Electric Distribution</b>	<b>(701,144,261)</b>	<b>(701,144,261)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,688,802)		(18,688,802)			(18,688,802)	(18,688,802)		(12,770,058)	(12,770,058)		(5,918,744)	(5,918,744)	
GD-OR	(1,553,622)			(1,553,622)										
<b>Total Gas Underground Storage</b>	<b>(20,242,424)</b>		<b>(18,688,802)</b>	<b>(1,553,622)</b>		<b>(18,688,802)</b>	<b>(18,688,802)</b>		<b>(12,770,058)</b>	<b>(12,770,058)</b>		<b>(5,918,744)</b>	<b>(5,918,744)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,982,822)		(1,982,822)			(1,982,822)	(1,982,822)		(1,316,792)	(1,316,792)		(666,030)	(666,030)	
GD-ID	(97,168,978)		(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)		(176,633,664)				
GD-OR	(134,015,979)			(134,015,979)										
<b>Total Gas Distribution</b>	<b>(409,801,443)</b>		<b>(275,785,464)</b>	<b>(134,015,979)</b>		<b>(273,802,642)</b>	<b>(1,982,822)</b>	<b>(275,785,464)</b>	<b>(176,633,664)</b>	<b>(1,316,792)</b>	<b>(177,950,456)</b>	<b>(97,168,978)</b>	<b>(666,030)</b>	<b>(97,835,008)</b>
<b>General Plant</b>														
ED-AN	(38,546,984)	(38,546,984)												
ED-ID	(13,239,388)	(13,239,388)												
ED-WA	(24,726,738)	(24,726,738)												
7.4 CD-AA	(90,515,653)	(63,990,041)	(18,309,506)	(8,216,106)		(18,309,506)	(18,309,506)		(13,250,040)	(13,250,040)		(5,059,466)	(5,059,466)	
9.4 CD-AN	(8,206,958)	(6,375,001)	(1,831,957)			(1,831,957)	(1,831,957)		(1,325,732)	(1,325,732)		(506,225)	(506,225)	
9 CD-ID	(7,305,520)	(5,674,782)	(1,630,738)			(1,630,738)	(1,630,738)				(1,630,738)		(1,630,738)	
9 CD-WA	(10,159,556)	(7,891,740)	(2,267,816)			(2,267,816)	(2,267,816)	(2,267,816)		(2,267,816)				
8.4 GD-AA	(2,353,504)		(1,617,704)	(735,800)		(1,617,704)	(1,617,704)		(1,170,684)	(1,170,684)		(447,020)	(447,020)	
4 GD-AN	(3,706,883)		(3,706,883)			(3,706,883)	(3,706,883)		(2,682,560)	(2,682,560)		(1,024,323)	(1,024,323)	
GD-ID	(2,470,271)		(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)		(11,726,963)				
GD-OR	(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>(18,095,788)</b>	<b>(25,466,050)</b>	<b>(43,561,838)</b>	<b>(13,994,779)</b>	<b>(18,429,016)</b>	<b>(32,423,795)</b>	<b>(4,101,009)</b>	<b>(7,037,034)</b>	<b>(11,138,043)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,290,645,942)</b>	<b>(1,802,633,783)</b>	<b>(338,036,104)</b>	<b>(149,976,055)</b>		<b>(291,898,430)</b>	<b>(46,137,674)</b>	<b>(338,036,104)</b>	<b>(190,628,443)</b>	<b>(32,515,866)</b>	<b>(223,144,309)</b>	<b>(101,269,987)</b>	<b>(13,621,808)</b>	<b>(114,891,795)</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 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.679%	22.321%	0.000%	6 Actual Therms Purchased	66.410%	33.590%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Month Ended April 30, 2022
Average of Monthly Averages Basis

Report ID:
<b>G-AAAMT-1A</b>

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(15,001,221)	(15,001,221)											
Misc Intangible Plt (303000)	ED-AN	(2,635,474)	(2,635,474)											
<b>Total Production/Transmission</b>		<b>(17,636,695)</b>	<b>(17,636,695)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(316,731)	(316,731)											
Misc Intangible Plt (303000)	ED-WA	(61,983)	(61,983)											
<b>Total Distribution</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)		(959,201)	(959,201)		(694,145)	(694,145)		(265,056)	(265,056)
9,4	CD-AN	(138,521)	(107,601)	(30,920)			(30,920)	(30,920)		(22,376)	(22,376)		(8,544)	(8,544)
	GD-ID	(149,569)		(149,569)			(149,569)	(149,569)				(149,569)		(149,569)
	GD-WA	(297,990)		(297,990)			(297,990)	(297,990)	(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>(447,559)</b>	<b>(990,121)</b>	<b>(1,437,680)</b>	<b>(297,990)</b>	<b>(716,521)</b>	<b>(1,014,511)</b>	<b>(149,569)</b>	<b>(273,600)</b>	<b>(423,169)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(137,665,924)	(97,322,926)	(27,847,062)	(12,495,936)		(27,847,062)	(27,847,062)		(20,152,084)	(20,152,084)		(7,694,978)	(7,694,978)
9,4	CD-AN	(308,193)	(239,398)	(68,795)			(68,795)	(68,795)		(49,785)	(49,785)		(19,010)	(19,010)
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	(12,912,961)	(10,030,530)	(2,882,431)		(2,882,431)	(2,882,431)	(2,882,431)			(2,882,431)		0	0
	ED-AN	(12,640,920)	(12,640,920)											
	ED-ID	0	0											
	ED-WA	(1,342,307)	(1,342,307)											
8,4	GD-AA	(201,254)		(138,334)	(62,920)		(138,334)	(138,334)		(100,108)	(100,108)		(38,226)	(38,226)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(165,071,559)</b>	<b>(121,576,081)</b>	<b>(30,936,622)</b>	<b>(12,558,856)</b>	<b>(2,882,431)</b>	<b>(28,054,191)</b>	<b>(30,936,622)</b>	<b>(2,882,431)</b>	<b>(20,301,977)</b>	<b>(23,184,408)</b>	<b>0</b>	<b>(7,752,214)</b>	<b>(7,752,214)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</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>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(860,583)	(860,583)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>(3,329,990)</b>	<b>(29,044,312)</b>	<b>(32,374,302)</b>	<b>(3,180,421)</b>	<b>(21,018,498)</b>	<b>(24,198,919)</b>	<b>(149,569)</b>	<b>(8,025,814)</b>	<b>(8,175,383)</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 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.736%	31.264%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.679%	22.321%	0.000%			



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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	0
99		GD-WA / ID / AN	3,071,017	0	0	0	0	3,071,017	0	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	
		TOTAL ACCOUNT	18,713,207	811,811	701,906	9,345,324	10,859,041	3,269,182	97,597	2,559,836	5,926,615	845,517	1,082,034	1,927,551	
	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	
		TOTAL ACCOUNT	209,059,847	17,733,618	8,848,231	108,641,562	135,223,411	27,723,815	1,734,655	28,480,262	57,938,732	4,180,095	11,717,609	15,897,704	
	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	
		TOTAL ACCOUNT	77,003,955	4,685,336	15,473	50,511,158	55,211,967	1,345,590	2,206	14,124,653	15,472,449	12,109	6,307,430	6,319,539	
	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	
		TOTAL ACCOUNT	94,255,624	27,473,248	12,773,435	29,475,045	69,721,728	10,559,616	3,556,629	5,002,051	19,118,296	4,697,760	717,840	5,415,600	

<b>RESULTS OF OPERATIONS</b>	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

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	222,353	0	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	0
		<b>TOTAL ACCOUNT</b>	<b>6,065,698</b>	<b>404,782</b>	<b>194,665</b>	<b>4,028,056</b>	<b>4,627,503</b>	<b>321,757</b>	<b>55,940</b>	<b>1,038,569</b>	<b>1,416,266</b>	<b>20,792</b>	<b>1,137</b>	<b>21,929</b>	
	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	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	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	
		<b>TOTAL ACCOUNT</b>	<b>34,506,296</b>	<b>1,191,707</b>	<b>1,066,613</b>	<b>17,340,483</b>	<b>19,598,803</b>	<b>2,555,930</b>	<b>583,193</b>	<b>7,643,887</b>	<b>10,783,010</b>	<b>996,037</b>	<b>3,128,446</b>	<b>4,124,483</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,787	0	0	116,787	116,787	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	0	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	0
7		CD-AA	0	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	0
		<b>TOTAL ACCOUNT</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>116,787</b>	<b>116,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	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	0
99		GD-WA / ID / AN	201,170	0	0	0	0	106,253	0	94,917	201,170	0	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	
		<b>TOTAL ACCOUNT</b>	<b>5,034,282</b>	<b>400,088</b>	<b>15,791</b>	<b>3,729,517</b>	<b>4,145,396</b>	<b>106,253</b>	<b>0</b>	<b>556,115</b>	<b>662,368</b>	<b>18,586</b>	<b>207,932</b>	<b>226,518</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  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	30,199,900	13,540,811	8,876,861	7,782,228	30,199,900	0	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	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	
	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	
99		GD-WA / ID / AN	894,618	0	0	0	0	602,220	290,445	1,953	894,618	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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,092	0	0	0	0	0	0	0	0	9,092	0	9,092	
8		GD-AA	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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
G-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

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	425,951	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
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	
8		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	
8		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

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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
8		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	
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	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	
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	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	
		<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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
G-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

Gas-North 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	(81,755,305)	(57,856,506)	(16,555,333)	(7,343,466)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.695%	20.228%	9.077%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.736%	31.264%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.679%	22.321%	0.000%
G-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

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