

# Natural Gas CBR 12.2021 - Workpapers

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjstment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 160,221
2	Total Transportation	4,882
3	Other Revenues	54,646
4	Total Gas Revenues	<u>219,749</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	102,184
6	Purchased Gas Expense	833
7	Net Nat Gas Storage Trans	(4,691)
8	Total Production	<u>98,326</u>
	Underground Storage	
9	Operating Expenses	1,847
10	Depreciation/Amortization	471
11	Taxes	176
12	Total Underground Storage	<u>2,494</u>
	Distribution	
13	Operating Expenses	11,456
14	Depreciation/Amortization	14,643
15	Taxes	15,101
16	Total Distribution	<u>41,200</u>
17	Customer Accounting	5,118
18	Customer Service & Information	9,262
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	21,326
21	Depreciation/Amortization	12,552
22	Regulatory Amortizations	(1,420)
23	Taxes	1,180
24	Total Admin. & General	<u>33,638</u>
25	Total Gas Expense	<u>190,038</u>
26	OPERATING INCOME BEFORE FIT	29,711
	FEDERAL INCOME TAX	
27	Current Accrual	(3,285)
28	Debt Interest	-
29	Deferred FIT	3,667
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 29,329</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 32,489
33	Distribution Plant	580,586
34	General Plant	159,298
35	Total Plant in Service	<u>772,373</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(12,393)
37	Distribution Plant	(165,317)
38	General Plant	(54,204)
39	Total Accumulated Depreciation/Amortization	<u>(231,914)</u>
40	NET PLANT	540,459
41	DEFREED TAXES	<u>(92,650)</u>
42	Net Plant After DFIT	447,809
43	GAS INVENTORY	13,249
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(10,358)
46	WORKING CAPITAL	<u>2,256</u>
47	TOTAL RATE BASE	<u>\$ 452,956</u>

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	42,507,782	29,329,492	13,178,290
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	42,507,782	29,329,492	13,178,290
G-APL	Gas Net Adjusted Rate Base	639,742,827	452,956,071	186,786,756
	<b>RATE OF RETURN</b>	<b>6.645%</b>	<b>6.475%</b>	<b>7.055%</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>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b> For Twelve Months Ended December 31, 2021 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 - AMA Percent	01-01-2021 thru 12-31-2021	264,177 <b>100.000%</b>	173,827 <b>65.799%</b>	90,350 <b>34.201%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2021 thru 12-31-2021	12,006,607 <b>100.000%</b>	8,714,813 <b>72.583%</b>	3,291,794 <b>27.417%</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%	289.467%	110.533%
				<b>100.000%</b>	<b>72.367%</b>	<b>27.633%</b>
6	Input	Actual Therms Purchased Percent	01-01-2021 thru 12-31-2021	283,492,880 <b>100.000%</b>	190,185,728 <b>67.087%</b>	93,307,152 <b>32.913%</b>

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	

01-01-2020 thru 12-31-2020

	Total	Electric	Gas North	Oregon Gas
Input				
Elec/Gas North/Oregon 4-Factor				
Direct O & M Accts 500 - 894	86,534,322	71,831,775	9,996,688	4,705,859
Direct O & M Accts 901 - 935	56,986,936	41,483,949	10,661,146	4,841,841
Direct O & M Accts 901 - 905 Utility 9 Only	5,344,411	3,666,556	1,677,855	XXXXXX
Adjustments	0			
Total	148,865,669	116,982,280	22,335,689	9,547,700
Percentage	100.000%	78.582%	15.004%	6.414%
Direct Labor Accts 500 - 894	58,107,051	43,787,244	9,876,450	4,443,357
Direct Labor Accts 901 - 935	25,672,539	18,836,884	3,371,196	3,464,459
Direct Labor Accts 901 - 905 Utility 9 Only	6,716,625	4,683,857	2,032,768	XXXXXX
Total	90,496,215	67,307,985	15,280,414	7,907,816
Percentage	100.000%	74.377%	16.885%	8.738%
Number of Customers at	767,163	400,172	262,104	104,887
Percentage	100.000%	52.163%	34.165%	13.672%
Net Direct Plant	4,005,991,635	2,999,209,274	670,088,277	336,694,084
Percentage	100.000%	74.868%	16.727%	8.405%
Total Percentages	400.000%	279.990%	82.781%	37.229%
Average (CD AA)	<b>100.000%</b>	<b>69.998%</b>	<b>20.695%</b>	<b>9.307%</b>

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	

	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Gas North/Oregon 4-Factor				
	Direct O & M Accts 580 - 894	13,741,953	0	9,343,552	4,398,401
	Direct O & M Accts 901 - 935	15,267,063	0	10,498,905	4,768,158
	Direct O & M Accts 901 - 905 Utility 9 Only	1,677,855	0	1,677,855	XXXXXX
	Total	30,686,871	0	21,520,312	9,166,559
	Percentage	100.000%	0.000%	70.129%	29.871%
	Direct Labor Accts 580 - 894	9,747,473	0	6,722,886	3,024,587
	Direct Labor Accts 901 - 935	4,242,868	0	2,092,490	2,150,378
	Direct Labor Accts 901 - 905 Utility 9 Only	2,032,768	0	2,032,768	XXXXXX
	Total	16,023,109	0	10,848,144	5,174,965
	Percentage	100.000%	0.000%	67.703%	32.297%
	Number of Customers at	366,991	0	262,104	104,887
	Percentage	100.000%	0.000%	71.420%	28.580%
	Net Direct Plant	988,383,327	0	653,112,453	335,270,874
	Percentage	100.000%	0.000%	66.079%	33.921%
	Total Percentages	400.000%	0.000%	275.330%	124.670%
	Average (GD AA)	<b>100.000%</b>	<b>0.000%</b>	<b>68.833%</b>	<b>31.167%</b>

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Natural Gas CBR 12.2021 - Workpapers

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

		01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		81,838,442	71,831,775	10,006,667	0
	Direct O & M Accts 901 - 935		52,145,717	41,483,949	10,661,768	0
	Adjustments		0	0	0	0
	Total		133,984,159	113,315,724	20,668,435	0
	Percentage		100.000%	84.574%	15.426%	0.000%
	Direct Labor Accts 580 - 894		53,666,504	43,787,244	9,879,260	0
	Direct Labor Accts 901 - 935		22,719,227	18,836,884	3,882,343	0
	Total		76,385,731	62,624,128	13,761,603	0
	Percentage		100.000%	81.984%	18.016%	0.000%
	Number of Customers at		662,276	400,172	262,104	0
	Percentage		100.000%	60.424%	39.576%	0.000%
	Net Direct Plant		3,605,436,980	2,952,324,527	653,112,453	0
	Percentage		100.000%	81.885%	18.115%	0.000%
	Total Percentages		400.000%	308.867%	91.133%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.218%</b>	<b>22.782%</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	01-01-2021 thru 12-31-2021	28,696,462	20,404,438	8,292,024	
			<b>100.000%</b>	<b>71.104%</b>	<b>28.896%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2020 thru 12-31-2021	764,141,880	540,459,532	223,682,348	
			<b>100.000%</b>	<b>70.728%</b>	<b>29.272%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2020 thru 12-31-2021	97,658,601	78,770,993	18,887,608	
			<b>100.000%</b>	<b>80.660%</b>	<b>19.340%</b>	
14	Net Allocated Schedule M's - AMA Percent	01-01-2021 thru 12-31-2021	-46,782,070	-32,878,495	-13,903,575	
			<b>100.000%</b>	<b>70.280%</b>	<b>29.720%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2021	
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	152,771,044	0	152,771,044	107,233,988	0	107,233,988	45,537,056	0	45,537,056
99 4812XX	Commercial - Firm & Interruptible	68,660,934	0	68,660,934	49,629,346	0	49,629,346	19,031,588	0	19,031,588
99 4813XX	Industrial-Firm	2,676,597	0	2,676,597	1,640,406	0	1,640,406	1,036,191	0	1,036,191
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	310,217	0	310,217	282,941	0	282,941	27,276	0	27,276
99 499XXX	Unbilled Revenue	2,186,585	0	2,186,585	1,434,108	0	1,434,108	752,477	0	752,477
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>226,605,377</b>	<b>0</b>	<b>226,605,377</b>	<b>160,220,789</b>	<b>0</b>	<b>160,220,789</b>	<b>66,384,588</b>	<b>0</b>	<b>66,384,588</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	64,650,099	0	64,650,099	43,079,715	0	43,079,715	21,570,384	0	21,570,384
4 488000	Miscellaneous Service Revenues	6,458	0	6,458	2,066	0	2,066	4,392	0	4,392
99 4893XX	Transportation Revenues	5,482,426	0	5,482,426	4,882,493	0	4,882,493	599,933	0	599,933
99 493000	Rent from Gas Property	1,000	0	1,000	974	0	974	26	0	26
4 495XXX	Other Gas Revenues	13,913,666	505,343	14,419,009	11,196,817	365,702	11,562,519	2,716,849	139,641	2,856,490
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>84,053,649</b>	<b>505,343</b>	<b>84,558,992</b>	<b>59,162,065</b>	<b>365,702</b>	<b>59,527,767</b>	<b>24,891,584</b>	<b>139,641</b>	<b>25,031,225</b>
	<b>TOTAL GAS REVENUES</b>	<b>310,659,026</b>	<b>505,343</b>	<b>311,164,369</b>	<b>219,382,854</b>	<b>365,702</b>	<b>219,748,556</b>	<b>91,276,172</b>	<b>139,641</b>	<b>91,415,813</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	151,347,439	0	151,347,439	102,183,737	0	102,183,737	49,163,702	0	49,163,702
99 808XXX	Net Natural Gas Storage Transactions	(7,197,738)	0	(7,197,738)	(4,251,094)	0	(4,251,094)	(2,946,644)	0	(2,946,644)
99 811000	Gas Used for Products Extraction	(661,932)	0	(661,932)	(439,909)	0	(439,909)	(222,023)	0	(222,023)
10 813000	Other Gas Expenses	209,026	808,947	1,017,973	209,026	542,771	751,797	0	266,176	266,176
99 813010	Gas Technology Institute (GTI) Expenses	117,365	0	117,365	81,264	0	81,264	36,101	0	36,101
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>143,814,160</b>	<b>808,947</b>	<b>144,623,107</b>	<b>97,783,024</b>	<b>542,771</b>	<b>98,325,795</b>	<b>46,031,136</b>	<b>266,176</b>	<b>46,297,312</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	4,208	4,208	0	2,875	2,875	0	1,333	1,333
1 824000	Other Expenses	0	803,604	803,604	0	549,103	549,103	0	254,501	254,501
1 837000	Other Equipment	0	1,896,612	1,896,612	0	1,295,955	1,295,955	0	600,657	600,657
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,704,424</b>	<b>2,704,424</b>	<b>0</b>	<b>1,847,933</b>	<b>1,847,933</b>	<b>0</b>	<b>856,491</b>	<b>856,491</b>
G-DEPX	Depreciation Expense-Underground Storage	0	689,286	689,286	0	470,989	470,989	0	218,297	218,297
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>946,194</b>	<b>946,194</b>	<b>0</b>	<b>646,534</b>	<b>646,534</b>	<b>0</b>	<b>299,660</b>	<b>299,660</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,650,618</b>	<b>3,650,618</b>	<b>0</b>	<b>2,494,467</b>	<b>2,494,467</b>	<b>0</b>	<b>1,156,151</b>	<b>1,156,151</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	291,527	1,359,555	1,651,082	266,306	986,806	1,253,112	25,221	372,749	397,970
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,338,530	1,001,985	4,340,515	2,261,969	727,271	2,989,240	1,076,561	274,714	1,351,275
3	875000 Measuring & Reg Sta Exp-General	108,225	0	108,225	77,697	0	77,697	30,528	0	30,528
3	876000 Measuring & Reg Sta Exp-Industrial	2,775	0	2,775	1,742	0	1,742	1,033	0	1,033
3	877000 Measuring & Reg Sta Exp-City Gate	98,930	0	98,930	52,237	0	52,237	46,693	0	46,693
3	878000 Meter & House Regulator Expenses	677,977	0	677,977	415,300	0	415,300	262,677	0	262,677
3	879000 Customer Installation Expenses	1,438,752	55,259	1,494,011	930,589	40,109	970,698	508,163	15,150	523,313
3	880000 Other Expenses	1,301,923	454,936	1,756,859	1,066,615	330,206	1,396,821	235,308	124,730	360,038
3	881000 Rents	0	5,020	5,020	0	3,644	3,644	0	1,376	1,376
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	41,159	8,386	49,545	7,807	6,087	13,894	33,352	2,299	35,651
3	887000 Mains	1,085,561	(1)	1,085,560	893,113	(1)	893,112	192,448	0	192,448
3	889000 Measuring & Reg Sta Exp-General	227,077	37,315	264,392	168,040	27,084	195,124	59,037	10,231	69,268
3	890000 Measuring & Reg Sta Exp-Industrial	13,503	2,503	16,006	6,431	1,817	8,248	7,072	686	7,758
3	891000 Measuring & Reg Sta Exp-City Gate	75,050	9,852	84,902	34,769	7,151	41,920	40,281	2,701	42,982
3	892000 Services	1,965,325	0	1,965,325	1,682,133	0	1,682,133	283,192	0	283,192
3	893000 Meters & House Regulators	1,340,104	679,570	2,019,674	849,875	493,252	1,343,127	490,229	186,318	676,547
3	894000 Other Equipment	189	162,568	162,757	189	117,997	118,186	0	44,571	44,571
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>12,006,607</b>	<b>3,776,948</b>	<b>15,783,555</b>	<b>8,714,812</b>	<b>2,741,423</b>	<b>11,456,235</b>	<b>3,291,795</b>	<b>1,035,525</b>	<b>4,327,320</b>
G-DEPX	Depreciation Expense-Distribution	21,112,859	57,411	21,170,270	14,604,573	38,515	14,643,088	6,508,286	18,896	6,527,182
G-OTX	Taxes Other Than FIT	17,878,904	0	17,878,904	15,100,847	0	15,100,847	2,778,057	0	2,778,057
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>38,991,763</b>	<b>57,411</b>	<b>39,049,174</b>	<b>29,705,420</b>	<b>38,515</b>	<b>29,743,935</b>	<b>9,286,343</b>	<b>18,896</b>	<b>9,305,239</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>50,998,370</b>	<b>3,834,359</b>	<b>54,832,729</b>	<b>38,420,232</b>	<b>2,779,938</b>	<b>41,200,170</b>	<b>12,578,138</b>	<b>1,054,421</b>	<b>13,632,559</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	113,422	113,422	0	74,631	74,631	0	38,791	38,791
2	902000	Meter Reading Expenses	441,911	72,416	514,327	321,045	47,649	368,694	120,866	24,767	145,633
2	903XXX	Customer Records & Collection Expenses	360,786	4,337,701	4,698,487	169,767	2,854,164	3,023,931	191,019	1,483,537	1,674,556
2	904000	Uncollectible Accounts	1,436,130	0	1,436,130	1,610,066	0	1,610,066	(173,936)	0	(173,936)
2	905000	Misc Customer Accounts	0	61,173	61,173	0	40,251	40,251	0	20,922	20,922
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>2,238,827</b>	<b>4,584,712</b>	<b>6,823,539</b>	<b>2,100,878</b>	<b>3,016,695</b>	<b>5,117,573</b>	<b>137,949</b>	<b>1,568,017</b>	<b>1,705,966</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	10,279,890	51,407	10,331,297	8,799,902	33,825	8,833,727	1,479,988	17,582	1,497,570
2	909000	Advertising	49,254	378,115	427,369	40,972	248,796	289,768	8,282	129,319	137,601
2	910000	Misc Customer Service & Info Exp	0	210,550	210,550	0	138,540	138,540	0	72,010	72,010
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>10,329,144</b>	<b>640,072</b>	<b>10,969,216</b>	<b>8,840,874</b>	<b>421,161</b>	<b>9,262,035</b>	<b>1,488,270</b>	<b>218,911</b>	<b>1,707,181</b>	
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<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>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	102,728	9,304,545	9,407,273	70,939	6,733,420	6,804,359	31,789	2,571,125	2,602,914
4	921000	Office Supplies & Expenses	687	1,215,301	1,215,988	687	879,477	880,164	0	335,824	335,824
4	922000	Admin. Expenses Transferred - Credit	0	(18,575)	(18,575)	0	(13,442)	(13,442)	0	(5,133)	(5,133)
4	923000	Outside Services Employed	116,723	3,349,535	3,466,258	73,147	2,423,958	2,497,105	43,576	925,577	969,153
4	924000	Property Insurance Premium	0	485,869	485,869	0	351,609	351,609	0	134,260	134,260
4	925XXX	Injuries and Damages	19,331	1,287,876	1,307,207	14,226	931,997	946,223	5,105	355,879	360,984
4	926XXX	Employee Pensions and Benefits	1,990,050	5,344,540	7,334,590	1,502,484	3,867,683	5,370,167	487,566	1,476,857	1,964,423
4	928000	Regulatory Commission Expenses	725,971	203,113	929,084	520,430	146,987	667,417	205,541	56,126	261,667
4	930000	Miscellaneous General Expenses	31,775	1,254,672	1,286,447	24,528	907,968	932,496	7,247	346,704	353,951
4	931000	Rents	0	134,473	134,473	0	97,314	97,314	0	37,159	37,159
4	935000	Maintenance of General Plant	654,446	3,071,355	3,725,801	569,649	2,222,647	2,792,296	84,797	848,708	933,505
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>3,641,711</b>	<b>25,632,704</b>	<b>29,274,415</b>	<b>2,776,090</b>	<b>18,549,618</b>	<b>21,325,708</b>	<b>865,621</b>	<b>7,083,086</b>	<b>7,948,707</b>	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2021	
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	1,773,858	5,063,051	6,836,909	1,626,385	3,663,978	5,290,363	147,473	1,399,073	1,546,546
G-AMTX	Amortization Expense - General Plant - 303000	39,588	88,081	127,669	24,848	63,741	88,589	14,740	24,340	39,080
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	850,863	8,736,551	9,587,414	850,868	6,322,380	7,173,248	(5)	2,414,171	2,414,166
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	325,187	0	325,187	0	0	0	325,187	0	325,187
99 407306	Regulatory Debit - AMI Amortization	234,692	0	234,692	234,692	0	234,692	0	0	0
99 407307	Regulatory Debit - Existing Meters Deferral Amorti	89,351	0	89,351	89,351	0	89,351	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	52,107	207,973	260,080	39,831	147,095	186,926	12,276	60,878	73,154
99 407314	Regulatory Debit - FISERVE Amortization	597,064	0	597,064	544,286	0	544,286	52,778	0	52,778
99 407319	AFUDC Equity DFIT Deferral	65,888	0	65,888	0	0	0	65,888	0	65,888
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	118,053	0	118,053	118,053	0	118,053	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407347	COVID-19 Deferred Costs	358,236	0	358,236	261,208	0	261,208	97,028	0	97,028
99 407368	Project Compass Amortization	0	0	0	0	0	0	0	0	0
99 407407	Reg. Credits-Amortization Depreciation Benefit	(248,493)	0	(248,493)	0	0	0	(248,493)	0	(248,493)
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407419	Amortization AFUDC Equity Tax Credit	(275,380)	0	(275,380)	(166,402)	0	(166,402)	(108,978)	0	(108,978)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,483,645)	0	(2,483,645)	(2,483,645)	0	(2,483,645)	0	0	0
99 407447	Regulatory Deferral - COVID-19	(737,108)	0	(737,108)	(1,116,734)	0	(1,116,734)	379,626	0	379,626
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
99 407493	Amortization - 2015 Remand Refund	(1,221,833)	0	(1,221,833)	(1,221,833)	0	(1,221,833)	0	0	0
G-OTX	Taxes Other Than FIT--A&G	513,250	1,106,821	1,620,071	377,575	800,973	1,178,548	135,675	305,848	441,523
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,186,321	15,202,477	17,388,798	1,313,126	10,998,167	12,311,293	873,195	4,204,310	5,077,505
	TOTAL ADMIN & GENERAL EXPENSES	5,828,032	40,835,181	46,663,213	4,089,216	29,547,785	33,637,001	1,738,816	11,287,396	13,026,212
	TOTAL EXPENSES BEFORE FIT	213,208,533	54,353,889	267,562,422	151,234,224	38,802,817	190,037,041	61,974,309	15,551,072	77,525,381
	NET OPERATING INCOME (LOSS) BEFORE FIT			43,601,947			29,711,515			13,890,432
G-FIT	FEDERAL INCOME TAX			(4,635,725)			(3,285,345)			(1,350,380)
G-FIT	DEFERRED FEDERAL INCOME TAX			5,729,890			3,667,368			2,062,522
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			0			0			0
	GAS NET OPERATING INCOME (LOSS)			42,507,782			29,329,492			13,178,290

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL 2	Number of Customers - AMA	100.000%	65.799%	34.201%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.583%	27.417%
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-495-12A</b>
For Twelve Months Ended December 31, 2021	
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	91,942	505,343	597,285	91,942	365,702	457,644	0	139,641	139,641
4	495028	Deferred Exchange Reservation	5,343,750	0	5,343,750	3,541,547	0	3,541,547	1,802,203	0	1,802,203
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	(1,022,806)	0	(1,022,806)	(1,022,806)	0	(1,022,806)	0	0	0
4	495328	Residential Decoupling Deferral	6,625,771	0	6,625,771	6,492,361	0	6,492,361	133,410	0	133,410
4	495329	Amortization Res Decoupling Deferral	472,492	0	472,492	33,404	0	33,404	439,088	0	439,088
4	495338	Non-Res Decoupling Deferred Rev	2,558,617	0	2,558,617	2,372,638	0	2,372,638	185,979	0	185,979
4	495339	Amortization Non-Res Decoupling	(156,100)	0	(156,100)	(312,269)	0	(312,269)	156,169	0	156,169
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>13,913,666</b>	<b>505,343</b>	<b>14,419,009</b>	<b>11,196,817</b>	<b>365,702</b>	<b>11,562,519</b>	<b>2,716,849</b>	<b>139,641</b>	<b>2,856,490</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-804-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	142,296,060	0	142,296,060	94,598,977	0	94,598,977	47,697,083	0	47,697,083
1	804001	Pipeline Demand Costs	26,720,461	0	26,720,461	18,364,653	0	18,364,653	8,355,808	0	8,355,808
1	804002	Transport Variable Charges	285,890	0	285,890	196,378	0	196,378	89,512	0	89,512
6	804010	Gas Costs - Fixed Hedge	33,220	0	33,220	17,862	0	17,862	15,358	0	15,358
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	374,331	0	374,331	248,729	0	248,729	125,602	0	125,602
6	804018	Merchandise Processing Fee	118,539	0	118,539	78,508	0	78,508	40,031	0	40,031
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	(16,712,338)	0	(16,712,338)	(11,128,833)	0	(11,128,833)	(5,583,505)	0	(5,583,505)
6	804700	Gas Costs - Offsystem Bookout	222,253	0	222,253	149,481	0	149,481	72,772	0	72,772
6	804711	Gas Costs - Offsystem Bookout Offset	(222,253)	0	(222,253)	(149,481)	0	(149,481)	(72,772)	0	(72,772)
6	804730	Gas Costs - Intracompany LDC Gas	15,459,820	0	15,459,820	10,229,309	0	10,229,309	5,230,511	0	5,230,511
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(953,017)	0	(953,017)	577,048	0	577,048	(1,530,065)	0	(1,530,065)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(16,275,527)	0	(16,275,527)	(10,998,894)	0	(10,998,894)	(5,276,633)	0	(5,276,633)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>151,347,439</b>	<b>0</b>	<b>151,347,439</b>	<b>102,183,737</b>	<b>0</b>	<b>102,183,737</b>	<b>49,163,702</b>	<b>0</b>	<b>49,163,702</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
G-ALL	6	Actual Therms Purchased	100.000%	67.087%	32.913%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended December 31, 2021	
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	151,139	51,407	202,546	93,856	33,825	127,681	57,283	17,582	74,865
99	908600	Public Purpose Tariff Rider Expense Offset	9,867,973	0	9,867,973	8,466,870	0	8,466,870	1,401,103	0	1,401,103
99	908610	Limited Income Tax Refund Program	124,210	0	124,210	124,210	0	124,210	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	136,568	0	136,568	114,966	0	114,966	21,602	0	21,602
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,279,890	51,407	10,331,297	8,799,902	33,825	8,833,727	1,479,988	17,582	1,497,570

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	65.799%	34.201%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		4.740%	4.745%
	Total Cost of Debt		2.561%	2.564%
	Total Weighted Cost		2.561%	2.564%
G-APL	Net Rate Base	639,742,827	452,956,071	186,786,756
	Interest Deduction for FIT Calculation	16,389,417	11,600,205	4,789,212
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended December 31, 2021				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	311,164,369	219,748,556	91,415,813
G-OPS	Operating & Maintenance Expense	210,178,256	147,335,279	62,842,977
G-OPS	Book Deprec/Amort and Reg Amortizations	37,628,283	26,246,822	11,381,461
G-OTX	Taxes Other than FIT	19,755,883	16,454,940	3,300,943
	Net Operating Income Before FIT	43,601,947	29,711,515	13,890,432
G-INT	Less: Interest Expense	16,389,417	11,600,205	4,789,212
G-OTX	Less: Idaho ITC Deferral & Amortization	(5,006)	0	(5,006)
G-SCM	Schedule M Adjustments	(49,282,403)	(33,755,809)	(15,526,594)
	Taxable Net Operating Income	(22,074,879)	(15,644,499)	(6,430,380)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,635,725)	(3,285,345)	(1,350,380)
G-DTE	Deferred FIT	5,729,890	3,667,368	2,062,522
99	411400 Amortized Investment Tax Credit	0	0	0
	Total FIT/Deferred FIT & ITC	1,094,165	382,023	712,142
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-12A</b>
For Twelve Months Ended December 31, 2021		
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	23,777,167	14,634,376	38,411,543	17,106,673	10,559,601	27,666,274	6,670,494	4,074,775	10,745,269
12	997001	Contributions In Aid of Construction	0	1,366,257	1,366,257	0	966,326	966,326	0	399,931	399,931
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	639,298	639,298	0	452,163	452,163	0	187,135	187,135
99	997010	Deferred Gas Credit and Refunds	(17,228,544)	281,251	(16,947,293)	(10,421,846)	198,923	(10,222,923)	(6,806,698)	82,328	(6,724,370)
12	997016	Redemption Expense Amortization	0	78,727	78,727	0	55,682	55,682	0	23,045	23,045
99	997018	DSM Tariff Rider	(1,994,129)	0	(1,994,129)	(948,582)	0	(948,582)	(1,045,547)	0	(1,045,547)
12	997020	FAS87 Current Pension Accrual	0	(3,270,846)	(3,270,846)	0	(2,313,404)	(2,313,404)	0	(957,442)	(957,442)
12	997027	Customer Uncollectibles	556,782	(890,348)	(333,566)	668,045	(629,725)	38,320	(111,263)	(260,623)	(371,886)
99	997031	Decoupling Mechanism	(8,477,974)	0	(8,477,974)	(7,563,328)	0	(7,563,328)	(914,646)	0	(914,646)
12	997032	Interest Rate Swaps	0	(2,637,579)	(2,637,579)	0	(1,865,507)	(1,865,507)	0	(772,072)	(772,072)
12	997035	Leases	0	21,659	21,659	0	15,674	15,674	0	5,985	5,985
12	997048	AFUDC	0	(213,600)	(213,600)	0	(151,075)	(151,075)	0	(62,525)	(62,525)
12	997049	Tax Depreciation	0	(37,337,761)	(37,337,761)	0	(26,408,252)	(26,408,252)	0	(10,929,509)	(10,929,509)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	751,615	0	751,615	730,013	0	730,013	21,602	0	21,602
12	997080	Book Transportation Depreciation	0	2,853,475	2,853,475	0	2,018,206	2,018,206	0	835,269	835,269
12	997081	Deferred Compensation	0	(95,092)	(95,092)	0	(67,257)	(67,257)	0	(27,835)	(27,835)
4	997082	Meal Disallowances	0	10,538	10,538	0	7,626	7,626	0	2,912	2,912
12	997083	Paid Time Off	0	124,490	124,490	0	88,049	88,049	0	36,441	36,441
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	(10,600,000)	(10,600,000)	0	(7,497,168)	(7,497,168)	0	(3,102,832)	(3,102,832)
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	2,134,643	0	2,134,643	2,134,643	0	2,134,643	0	0	0
99	997107	MDM System	(2,041,549)	0	(2,041,549)	(2,041,549)	0	(2,041,549)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	805	0	805	805	0	805	0	0	0
99	997109	Tax Reform Amortization	(805)	0	(805)	(805)	0	(805)	0	0	0
99	997110	FISERVE	597,064	0	597,064	544,286	0	544,286	52,778	0	52,778
12	997111	Capitalized Transportation	0	(67,034)	(67,034)	0	(47,412)	(47,412)	0	(19,622)	(19,622)
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	116,258	116,258	0	82,227	82,227	0	34,031	34,031
12	997115	AFUDC Equity DFIR Deferral	(209,491)	0	(209,491)	(166,402)	0	(166,402)	(43,089)	0	(43,089)
12	997118	Depreciation Study Deferral	76,694	0	76,694	0	0	0	76,694	0	76,694
12	997119	AFUDC Tax CPI	0	798,296	798,296	0	564,619	564,619	0	233,677	233,677
12	997120	Transportation Tax Disallowance	0	25,816	25,816	0	18,259	18,259	0	7,557	7,557
12	997125	COVID-19	(442,612)	0	(442,612)	(919,266)	0	(919,266)	476,654	0	476,654
12	997126	Prepaid Expenses	0	(8,904)	(8,904)	0	(6,298)	(6,298)	0	(2,606)	(2,606)
12	997127	CARES Act SS Deferral	0	(424,792)	(424,792)	0	(300,447)	(300,447)	0	(124,345)	(124,345)
12	997128	Meters Expensed	0	(7,086,554)	(7,086,554)	0	(5,012,178)	(5,012,178)	0	(2,074,376)	(2,074,376)
12	997129	Mixed Service Costs (IDD#5)	0	(5,100,000)	(5,100,000)	0	(3,607,128)	(3,607,128)	0	(1,492,872)	(1,492,872)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(2,500,334)</b>	<b>(46,782,069)</b>	<b>(49,282,403)</b>	<b>(877,313)</b>	<b>(32,878,496)</b>	<b>(33,755,809)</b>	<b>(1,623,021)</b>	<b>(13,903,573)</b>	<b>(15,526,594)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.330%	31.670%
G-ALL	2	Number of Customers - AMA	100.000%	65.799%	34.201%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.367%	27.633%
G-ALL	6	Actual Therms Purchased	100.000%	67.087%	32.913%
G-ALL	11	Book Depreciation	100.000%	71.104%	28.896%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.728%	29.272%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	4,436,854	3,138,098	1,298,756
99	410100	Deferred Federal Income Tax Exp	6,097,120	4,501,651	1,595,469
		<b>SUBTOTAL</b>	<b>10,533,974</b>	<b>7,639,749</b>	<b>2,894,225</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(2,689,469)	(1,902,207)	(787,262)
99	411100	Deferred Federal Income Tax Exp	(721,511)	(725,354)	3,843
		<b>SUBTOTAL</b>	<b>(3,410,980)</b>	<b>(2,627,561)</b>	<b>(783,419)</b>
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0
99	410193	Deferred Federal Income Tax Exp	(1,393,104)	(1,344,820)	(48,284)
		<b>SUBTOTAL</b>	<b>(1,393,104)</b>	<b>(1,344,820)</b>	<b>(48,284)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>5,729,890</b>	<b>3,667,368</b>	<b>2,062,522</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.728%	29.272%
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-12A</b>
For Twelve Months Ended December 31, 2021	
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	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		TOTAL UNDERGROUND STORAGE TAX	0	256,908	256,908	0	175,545	175,545	0	81,363	81,363
		DISTRIBUTION									
99	408110	State Excise Tax	6,171,696	0	6,171,696	6,171,696	0	6,171,696	0	0	0
99	408120	Municipal Occupation & License Tax	6,762,604	0	6,762,604	5,612,963	0	5,612,963	1,149,641	0	1,149,641
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,949,385	0	4,949,385	3,316,041	0	3,316,041	1,633,344	0	1,633,344
99	409100	State Income Tax	225	0	225	147	0	147	78	0	78
99	411410	State Income Tax-ITC Deferred	7	0	7	0	0	0	7	0	7
99	411420	State Income Tax-ITC Amortization	(5,013)	0	(5,013)	0	0	0	(5,013)	0	(5,013)
		TOTAL DISTRIBUTION TAX	17,878,904	0	17,878,904	15,100,847	0	15,100,847	2,778,057	0	2,778,057
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	513,250	1,106,821	1,620,071	377,575	800,973	1,178,548	135,675	305,848	441,523
		TOTAL A&G TAX	513,250	1,106,821	1,620,071	377,575	800,973	1,178,548	135,675	305,848	441,523
		TOTAL TAXES OTHER THAN FIT	18,392,154	1,363,729	19,755,883	15,478,422	976,518	16,454,940	2,913,732	387,211	3,300,943

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.330%	31.670%
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RESULTS OF OPERATIONS		Report ID: <b>G-PLT-12A</b>
<b>GAS UTILITY PLANT</b>		
For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,794,114	1,331,976	3,126,090	1,022,169	963,911	1,986,080	771,945	368,065	1,140,010
4	3031XX	Misc Intangible IT Plant (3031XX)	4,230,656	58,594,991	62,825,647	4,230,827	42,403,438	46,634,265	(171)	16,191,553	16,191,382
<b>TOTAL INTANGIBLE PLANT</b>			<b>6,024,770</b>	<b>59,926,967</b>	<b>65,951,737</b>	<b>5,252,996</b>	<b>43,367,349</b>	<b>48,620,345</b>	<b>771,774</b>	<b>16,559,618</b>	<b>17,331,392</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	2,237,958	2,237,958	0	1,529,197	1,529,197	0	708,761	708,761
1	352XXX	Wells	0	22,872,463	22,872,463	0	15,628,754	15,628,754	0	7,243,709	7,243,709
1	353000	Lines	0	2,059,406	2,059,406	0	1,407,192	1,407,192	0	652,214	652,214
1	354000	Compressor Station Equipment	0	14,753,710	14,753,710	0	10,081,210	10,081,210	0	4,672,500	4,672,500
1	355000	Measuring & Regulating Equipment	0	1,362,469	1,362,469	0	930,975	930,975	0	431,494	431,494
1	356000	Purification Equipment	0	545,143	545,143	0	372,496	372,496	0	172,647	172,647
1	357000	Other Equipment	0	2,376,183	2,376,183	0	1,623,646	1,623,646	0	752,537	752,537
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>47,499,335</b>	<b>47,499,335</b>	<b>0</b>	<b>32,489,104</b>	<b>32,489,104</b>	<b>0</b>	<b>15,010,231</b>	<b>15,010,231</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	627,080	0	627,080	485,083	0	485,083	141,997	0	141,997
6	375000	Structures & Improvements	1,512,714	0	1,512,714	866,681	0	866,681	646,033	0	646,033
6	376000	Mains	420,829,482	2,518,278	423,347,760	279,734,823	1,689,437	281,424,260	141,094,659	828,841	141,923,500
6	378000	Measuring & Reg Station Equip-General	6,991,905	0	6,991,905	4,499,252	0	4,499,252	2,492,653	0	2,492,653
6	379000	Measuring & Reg Station Equip-City Gate	6,441,099	0	6,441,099	1,880,843	0	1,880,843	4,560,256	0	4,560,256
6	380000	Services	307,666,211	0	307,666,211	211,219,446	0	211,219,446	96,446,765	0	96,446,765
6	381XXX	Meters	108,974,868	0	108,974,868	77,196,623	0	77,196,623	31,778,245	0	31,778,245
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	3,989,342	0	3,989,342	2,949,584	0	2,949,584	1,039,758	0	1,039,758
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>857,121,296</b>	<b>2,518,278</b>	<b>859,639,574</b>	<b>578,896,260</b>	<b>1,689,437</b>	<b>580,585,697</b>	<b>278,225,036</b>	<b>828,841</b>	<b>279,053,877</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,375,255	2,619,151	5,994,406	3,275,642	1,895,401	5,171,043	99,613	723,750	823,363
4	390XXX	Structures & Improvements	30,431,827	28,926,857	59,358,684	28,676,136	20,933,499	49,609,635	1,755,691	7,993,358	9,749,049
4	391XXX	Office Furniture & Equipment	1,444,203	16,467,310	17,911,513	1,441,762	11,916,898	13,358,660	2,441	4,550,412	4,552,853
4	392XXX	Transportation Equipment	13,518,600	5,006,700	18,525,300	10,407,938	3,623,199	14,031,137	3,110,662	1,383,501	4,494,163
4	393000	Stores Equipment	308,545	1,048,450	1,356,995	253,223	758,732	1,011,955	55,322	289,718	345,040
4	394000	Tools, Shop & Garage Equipment	2,947,910	7,351,992	10,299,902	2,389,903	5,320,416	7,710,319	558,007	2,031,576	2,589,583
4	395XXX	Laboratory Equipment	104,852	552,987	657,839	104,852	400,180	505,032	0	152,807	152,807
4	396XXX	Power Operated Equipment	3,680,452	1,072,286	4,752,738	2,665,708	775,981	3,441,689	1,014,744	296,305	1,311,049
4	397XXX	Communications Equipment	4,699,212	16,883,077	21,582,289	3,517,588	12,217,776	15,735,364	1,181,624	4,665,301	5,846,925
4	398000	Miscellaneous Equipment	1,953	142,268	144,221	0	102,955	102,955	1,953	39,313	41,266
<b>TOTAL GENERAL PLANT</b>			<b>60,512,809</b>	<b>80,071,078</b>	<b>140,583,887</b>	<b>52,732,752</b>	<b>57,945,037</b>	<b>110,677,789</b>	<b>7,780,057</b>	<b>22,126,041</b>	<b>29,906,098</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-PLT-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	923,658,875	190,015,658	1,113,674,533	636,882,008	135,490,927	772,372,935	286,776,867	54,524,731	341,301,598
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(18,136,297)	(18,136,297)	0	(12,392,532)	(12,392,532)	0	(5,743,765)	(5,743,765)
G-ADEP		Distribution Plant	(256,569,487)	(1,937,212)	(258,506,699)	(164,016,962)	(1,299,617)	(165,316,579)	(92,552,525)	(637,595)	(93,190,120)
G-ADEP		General Plant	(17,368,833)	(25,556,453)	(42,925,286)	(13,412,357)	(18,494,439)	(31,906,796)	(3,956,476)	(7,062,014)	(11,018,490)
		TOTAL ACCUMULATED DEPRECIATION	(273,938,320)	(45,629,962)	(319,568,282)	(177,429,319)	(32,186,588)	(209,615,907)	(96,509,001)	(13,443,374)	(109,952,375)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(415,718)	(943,510)	(1,359,228)	(278,218)	(682,790)	(961,008)	(137,500)	(260,720)	(398,220)
G-AAMT		Misc IT Intangible Plant - 3031XX	(2,300,778)	(26,304,361)	(28,605,139)	(2,300,810)	(19,035,676)	(21,336,486)	32	(7,268,685)	(7,268,653)
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	(2,716,496)	(27,247,871)	(29,964,367)	(2,579,028)	(19,718,466)	(22,297,494)	(137,468)	(7,529,405)	(7,666,873)
		TOTAL ACCUMULATED DEPR/AMORT	(276,654,816)	(72,877,833)	(349,532,649)	(180,008,347)	(51,905,054)	(231,913,401)	(96,646,469)	(20,972,779)	(117,619,248)
		NET GAS UTILITY PLANT before DFIT	647,004,059	117,137,825	764,141,884	456,873,661	83,585,873	540,459,534	190,130,398	33,551,952	223,682,350
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(112,360,618)	(112,360,618)	0	(79,470,418)	(79,470,418)	0	(32,890,200)	(32,890,200)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,259,721)	(17,259,721)	0	(12,487,186)	(12,487,186)	0	(4,772,535)	(4,772,535)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(714,417)	(714,417)	0	(517,002)	(517,002)	0	(197,415)	(197,415)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	45,710	45,710	0	33,079	33,079	0	12,631	12,631
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(294,952)	(294,952)	0	(208,614)	(208,614)	0	(86,338)	(86,338)
		TOTAL ACCUMULATED DFIT	0	(130,583,998)	(130,583,998)	0	(92,650,141)	(92,650,141)	0	(37,933,857)	(37,933,857)
		NET GAS UTILITY PLANT	647,004,059	(13,446,173)	633,557,886	456,873,661	(9,064,268)	447,809,393	190,130,398	(4,381,905)	185,748,493

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%	67.087%	32.913%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.728%	29.272%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended December 31, 2021	
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	647,004,059	(13,446,173)	633,557,886	456,873,661	(9,064,268)	447,809,393	190,130,398	(4,381,905)	185,748,493
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,833,002)	0	(2,833,002)	(2,833,002)	0	(2,833,002)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,340,310	2,560,276	3,900,586	921,993	1,852,795	2,774,788	418,317	707,481	1,125,798
4	182318	Accumulated Amortization - AFUDC	(224,804)	(629,990)	(854,794)	(157,333)	(455,815)	(613,148)	(67,471)	(174,175)	(241,646)
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	13,582,353	13,582,353	0	9,280,822	9,280,822	0	4,301,531	4,301,531
1	164115	Gas Inventory--Clay Basin	0	71,242	71,242	0	51,556	51,556	0	19,686	19,686
4	252000	Customer Advances	0	10	10	0	7	7	0	3	3
99	254393	Regulatory Liability-Customer Tax Credit	(28,226,668)	0	(28,226,668)	(19,720,554)	0	(19,720,554)	(8,506,114)	0	(8,506,114)
99	190393	ADFIT-Customer Tax Credit	5,927,600	0	5,927,600	4,141,316	0	4,141,316	1,786,284	0	1,786,284
99	235199	Customer Deposits	(55,850)	0	(55,850)	(55,850)	0	(55,850)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	7,530,350	0	7,530,350	7,530,350	0	7,530,350	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,581,373)	0	(1,581,373)	(1,581,373)	0	(1,581,373)	0	0	0
C-WKC		Working Capital	2,993,423	0	2,993,423	2,255,730	0	2,255,730	737,693	0	737,693
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(15,130,014)	21,314,955	6,184,941	(9,498,723)	14,645,401	5,146,678	(5,631,291)	6,669,554	1,038,263
		NET RATE BASE	631,874,045	7,868,782	639,742,827	447,374,938	5,581,133	452,956,071	184,499,107	2,287,649	186,786,756

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-12A</b>
For Twelve Months Ended December 31, 2021	
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)	3,210,245	3,210,245												
Steam (ED-ID)	4,367,704	4,367,704												
Steam (ED-WA)	11,689,842	11,689,842												
Hydro (ED-AN)	14,632,431	14,632,431												
Other (ED-AN)	10,624,421	10,624,421												
<b>Total Electric Production</b>	<b>44,524,643</b>	<b>44,524,643</b>												
<b>Electric Transmission</b>														
ED-AN	17,589,829	17,589,829												
ED-ID	753,645	753,645												
ED-WA	515,024	515,024												
<b>Total Electric Transmission</b>	<b>18,858,498</b>	<b>18,858,498</b>												
<b>Electric Distribution</b>														
ED-AN	83,831	83,831												
ED-ID	18,289,857	18,289,857												
ED-WA	34,931,185	34,931,185												
<b>Total Electric Distribution</b>	<b>53,304,873</b>	<b>53,304,873</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	689,286		689,286			689,286	689,286		470,989	470,989		218,297	218,297	
GD-OR	122,217			122,217										
<b>Total Gas Underground Storage</b>	<b>811,503</b>		<b>689,286</b>	<b>122,217</b>		<b>689,286</b>	<b>689,286</b>		<b>470,989</b>	<b>470,989</b>		<b>218,297</b>	<b>218,297</b>	
<b>Gas Distribution</b>														
6 GD-AN	57,411		57,411			57,411	57,411		38,515	38,515		18,896	18,896	
GD-ID	6,508,286		6,508,286			6,508,286	6,508,286				6,508,286		6,508,286	
GD-WA	14,604,573		14,604,573			14,604,573	14,604,573	14,604,573		14,604,573				
GD-OR	9,747,099			9,747,099										
<b>Total Gas Distribution</b>	<b>30,917,369</b>		<b>21,170,270</b>	<b>9,747,099</b>		<b>21,112,859</b>	<b>21,170,270</b>	<b>14,604,573</b>	<b>38,515</b>	<b>14,643,088</b>		<b>6,508,286</b>	<b>18,896</b>	<b>6,527,182</b>
<b>General Plant</b>														
ED-AN	2,867,835	2,867,835												
ED-ID	500,215	500,215												
ED-WA	1,066,079	1,066,079												
7,4 CD-AA	22,377,973	15,664,133	4,631,122	2,082,718		4,631,122	4,631,122		3,351,404	3,351,404		1,279,718	1,279,718	
9,4 CD-AN	633,926	489,498	144,428			144,428	144,428		104,518	104,518		39,910	39,910	
9 CD-ID	474,563	366,443	108,120			108,120	108,120				108,120		108,120	
9 CD-WA	2,274,032	1,755,939	518,093			518,093	518,093	518,093		518,093				
8,4 GD-AA	371,849		255,955	115,894		255,955	255,955		185,227	185,227		70,728	70,728	
4 GD-AN	31,546		31,546			31,546	31,546		22,829	22,829		8,717	8,717	
GD-ID	39,353		39,353			39,353	39,353				39,353		39,353	
GD-WA	1,108,292		1,108,292			1,108,292	1,108,292	1,108,292		1,108,292				
GD-OR	206,277			206,277										
<b>Total General Plant</b>	<b>31,951,940</b>	<b>22,710,142</b>	<b>6,836,909</b>	<b>2,404,889</b>		<b>1,773,858</b>	<b>5,063,051</b>	<b>6,836,909</b>	<b>1,626,385</b>	<b>3,663,978</b>	<b>5,290,363</b>	<b>147,473</b>	<b>1,399,073</b>	<b>1,546,546</b>
<b>Total Depreciation Expense</b>	<b>180,368,826</b>	<b>139,398,156</b>	<b>28,696,465</b>	<b>12,274,205</b>		<b>22,886,717</b>	<b>5,809,748</b>	<b>28,696,465</b>	<b>16,230,958</b>	<b>4,173,482</b>	<b>20,404,440</b>	<b>6,655,759</b>	<b>1,636,266</b>	<b>8,292,025</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.087%	32.913%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended December 31, 2021	
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	913,080	913,080												
Misc Intangible Plt (303000) ED-AN	253,637	253,637												
<b>Total Production/Transmission</b>	<b>1,166,717</b>	<b>1,166,717</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	112,999	112,999												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
<b>Total Distribution</b>	<b>118,865</b>	<b>118,865</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	414,900	290,421	85,864	38,615		85,864	85,864		62,137	62,137		23,727	23,727	
9,4 CD-AN	9,730	7,513	2,217			2,217	2,217		1,604	1,604		613	613	
GD-ID	14,740		14,740		14,740		14,740				14,740		14,740	
GD-WA	24,848		24,848		24,848		24,848	24,848		24,848				
GD-OR	7,682			7,682										
<b>Total General Plant - 303000</b>	<b>471,900</b>	<b>297,934</b>	<b>127,669</b>	<b>46,297</b>	<b>39,588</b>	<b>88,081</b>	<b>127,669</b>	<b>24,848</b>	<b>63,741</b>	<b>88,589</b>	<b>14,740</b>	<b>24,340</b>	<b>39,080</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	41,776,497	29,242,712	8,645,646	3,888,139		8,645,646	8,645,646		6,256,595	6,256,595		2,389,051	2,389,051	
9,4 CD-AN	141,589	109,331	32,258			32,258	32,258		23,344	23,344		8,914	8,914	
9,4 CD-ID	(21)	(16)	(5)		(5)		(5)				(5)		(5)	
9,4 CD-WA	3,734,662	2,883,794	850,868		850,868		850,868	850,868		850,868			0	
ED-AN	4,196,247	4,196,247												
ED-ID	(21)	(21)												
ED-WA	720,220	720,220												
8,4 GD-AA	85,202		58,647	26,555		58,647	58,647		42,441	42,441		16,206	16,206	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0								0	0	
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>50,654,375</b>	<b>37,152,267</b>	<b>9,587,414</b>	<b>3,914,694</b>	<b>850,863</b>	<b>8,736,551</b>	<b>9,587,414</b>	<b>850,868</b>	<b>6,322,380</b>	<b>7,173,248</b>	<b>(5)</b>	<b>2,414,171</b>	<b>2,414,166</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	424,448	424,448												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>424,448</b>	<b>424,448</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>52,836,305</b>	<b>39,160,231</b>	<b>9,715,083</b>	<b>3,960,991</b>	<b>890,451</b>	<b>8,824,632</b>	<b>9,715,083</b>	<b>875,716</b>	<b>6,386,121</b>	<b>7,261,837</b>	<b>14,735</b>	<b>2,438,511</b>	<b>2,453,246</b>	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	System Contract Demand	68.330%	31.670%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4	Jurisdictional 4-Factor Rat	72.367%	27.633%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended December 31, 2021	
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)	(73,585,930)	(73,585,930)												
Steam (ED-ID)	(91,589,099)	(91,589,099)												
Steam (ED-WA)	(173,034,977)	(173,034,977)												
Hydro (ED-AN)	(165,915,144)	(165,915,144)												
Other (ED-AN)	(154,070,513)	(154,070,513)												
<b>Total Electric Production</b>	<b>(658,195,663)</b>	<b>(658,195,663)</b>												
<b>Electric Transmission</b>														
ED-AN	(219,801,506)	(219,801,506)												
ED-ID	(10,042,729)	(10,042,729)												
ED-WA	(15,971,493)	(15,971,493)												
<b>Total Electric Transmission</b>	<b>(245,815,728)</b>	<b>(245,815,728)</b>												
<b>Electric Distribution</b>														
ED-AN	(368,611)	(368,611)												
ED-ID	(253,800,111)	(253,800,111)												
ED-WA	(397,466,973)	(397,466,973)												
<b>Total Electric Distribution</b>	<b>(651,635,695)</b>	<b>(651,635,695)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(18,136,297)		(18,136,297)			(18,136,297)	(18,136,297)		(12,392,532)	(12,392,532)		(5,743,765)	(5,743,765)	
GD-OR	(1,455,897)			(1,455,897)										
<b>Total Gas Underground Storage</b>	<b>(19,592,194)</b>		<b>(18,136,297)</b>	<b>(1,455,897)</b>		<b>(18,136,297)</b>	<b>(18,136,297)</b>		<b>(12,392,532)</b>	<b>(12,392,532)</b>		<b>(5,743,765)</b>	<b>(5,743,765)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,937,212)		(1,937,212)			(1,937,212)	(1,937,212)		(1,299,617)	(1,299,617)		(637,595)	(637,595)	
GD-ID	(92,552,525)		(92,552,525)			(92,552,525)	(92,552,525)				(92,552,525)		(92,552,525)	
GD-WA	(164,016,962)		(164,016,962)			(164,016,962)	(164,016,962)	(164,016,962)		(164,016,962)				
GD-OR	(128,110,038)			(128,110,038)										
<b>Total Gas Distribution</b>	<b>(386,616,737)</b>		<b>(258,506,699)</b>	<b>(128,110,038)</b>		<b>(256,569,487)</b>	<b>(1,937,212)</b>	<b>(258,506,699)</b>	<b>(164,016,962)</b>	<b>(1,299,617)</b>	<b>(165,316,579)</b>	<b>(92,552,525)</b>	<b>(637,595)</b>	<b>(93,190,120)</b>
<b>General Plant</b>														
ED-AN	(36,671,848)	(36,671,848)												
ED-ID	(12,328,363)	(12,328,363)												
ED-WA	(22,842,860)	(22,842,860)												
7.4 CD-AA	(89,840,219)	(62,886,357)	(18,592,433)	(8,361,429)		(18,592,433)	(18,592,433)		(13,454,786)	(13,454,786)		(5,137,647)	(5,137,647)	
9.4 CD-AN	(7,918,726)	(6,114,603)	(1,804,123)			(1,804,123)	(1,804,123)		(1,305,590)	(1,305,590)		(498,533)	(498,533)	
9 CD-ID	(6,900,852)	(5,328,631)	(1,572,221)			(1,572,221)	(1,572,221)				(1,572,221)		(1,572,221)	
9 CD-WA	(8,785,199)	(6,783,667)	(2,001,532)			(2,001,532)	(2,001,532)	(2,001,532)		(2,001,532)				
8.4 GD-AA	(2,110,694)		(1,452,854)	(657,840)		(1,452,854)	(1,452,854)		(1,051,387)	(1,051,387)		(401,467)	(401,467)	
4 GD-AN	(3,707,043)		(3,707,043)			(3,707,043)	(3,707,043)		(2,682,676)	(2,682,676)		(1,024,367)	(1,024,367)	
GD-ID	(2,384,255)		(2,384,255)			(2,384,255)	(2,384,255)				(2,384,255)		(2,384,255)	
GD-WA	(11,410,825)		(11,410,825)			(11,410,825)	(11,410,825)	(11,410,825)		(11,410,825)				
GD-OR	(5,302,609)			(5,302,609)										
<b>Total General Plant</b>	<b>(210,203,493)</b>	<b>(152,956,329)</b>	<b>(42,925,286)</b>	<b>(14,321,878)</b>		<b>(17,368,833)</b>	<b>(25,556,453)</b>	<b>(42,925,286)</b>	<b>(13,412,357)</b>	<b>(18,494,439)</b>	<b>(31,906,796)</b>	<b>(3,956,476)</b>	<b>(7,062,014)</b>	<b>(11,018,490)</b>
<b>Total Accumulated Depreciation</b>	<b>(2,172,059,510)</b>	<b>(1,708,603,415)</b>	<b>(319,568,282)</b>	<b>(143,887,813)</b>		<b>(273,938,320)</b>	<b>(45,629,962)</b>	<b>(319,568,282)</b>	<b>(177,429,319)</b>	<b>(32,186,588)</b>	<b>(209,615,907)</b>	<b>(96,509,001)</b>	<b>(13,443,374)</b>	<b>(109,952,375)</b>

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor		0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor		77.218%	22.782%	0.000%	6 Actual Therms Purchased	67.087%	32.913%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended December 31, 2021	
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	(14,274,154)	(14,274,154)											
Misc Intangible Plt (303000)	ED-AN	(2,427,583)	(2,427,583)											
<b>Total Production/Transmission</b>		<b>(16,701,737)</b>	<b>(16,701,737)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(259,975)	(259,975)											
Misc Intangible Plt (303000)	ED-WA	(57,339)	(57,339)											
<b>Total Distribution</b>		<b>(317,314)</b>	<b>(317,314)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(4,415,102)	(3,090,483)	(913,705)	(410,914)		(913,705)	(913,705)		(661,221)	(661,221)		(252,484)	(252,484)
9,4	CD-AN	(130,820)	(101,015)	(29,805)			(29,805)	(29,805)		(21,569)	(21,569)		(8,236)	(8,236)
	GD-ID	(137,500)		(137,500)			(137,500)	(137,500)				(137,500)		(137,500)
	GD-WA	(278,218)		(278,218)			(278,218)	(278,218)	(278,218)		(278,218)			
	GD-OR	(114,153)			(114,153)									
<b>Total General Plant - 303000</b>		<b>(5,075,793)</b>	<b>(3,191,498)</b>	<b>(1,359,228)</b>	<b>(525,067)</b>	<b>(415,718)</b>	<b>(943,510)</b>	<b>(1,359,228)</b>	<b>(278,218)</b>	<b>(682,790)</b>	<b>(961,008)</b>	<b>(137,500)</b>	<b>(260,720)</b>	<b>(398,220)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(126,364,277)	(88,452,465)	(26,151,089)	(11,760,723)		(26,151,089)	(26,151,089)		(18,924,758)	(18,924,758)		(7,226,331)	(7,226,331)
9,4	CD-AN	(282,191)	(217,899)	(64,292)			(64,292)	(64,292)		(46,526)	(46,526)		(17,766)	(17,766)
9	CD-ID	141	109	32		32		32			0	32		32
9	CD-WA	(10,098,802)	(7,797,992)	(2,300,810)		(2,300,810)		(2,300,810)	(2,300,810)		(2,300,810)		0	0
	ED-AN	(9,521,909)	(9,521,909)											
	ED-ID	140	140											
	ED-WA	(649,072)	(649,072)											
8,4	GD-AA	(129,269)		(88,980)	(40,289)		(88,980)	(88,980)		(64,392)	(64,392)		(24,588)	(24,588)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(147,045,239)</b>	<b>(106,639,088)</b>	<b>(28,605,139)</b>	<b>(11,801,012)</b>	<b>(2,300,778)</b>	<b>(26,304,361)</b>	<b>(28,605,139)</b>	<b>(2,300,810)</b>	<b>(19,035,676)</b>	<b>(21,336,486)</b>	<b>32</b>	<b>(7,268,685)</b>	<b>(7,268,653)</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
9	CD-WA	0	0	0			0	0	0		0			0
4	ED-AN	(529,469)	(529,469)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(529,469)</b>	<b>(529,469)</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>(169,669,552)</b>	<b>(127,379,106)</b>	<b>(29,964,367)</b>	<b>(12,326,079)</b>	<b>(2,716,496)</b>	<b>(27,247,871)</b>	<b>(29,964,367)</b>	<b>(2,579,028)</b>	<b>(19,718,466)</b>	<b>(22,297,494)</b>	<b>(137,468)</b>	<b>(7,529,405)</b>	<b>(7,666,873)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1 System Contract Demand	68.330%	31.670%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4 Jurisdictional 4-Factor Ratio	72.367%	27.633%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended December 31, 2021 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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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	743,826	122,278	362,279	259,269	743,826	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	0	0	0
99		GD-OR / AS	845,277	0	0	0	0	0	0	0	0	845,277	0	845,277	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,923,402	0	0	8,346,143	8,346,143	0	0	2,467,548	2,467,548	0	1,109,711	1,109,711	
9		CD-WA / ID / AN	1,990,399	685,498	337,612	513,817	1,536,927	202,257	99,613	151,602	453,472	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,576,289</b>	<b>807,776</b>	<b>699,891</b>	<b>9,119,229</b>	<b>10,626,896</b>	<b>3,275,642</b>	<b>99,613</b>	<b>2,619,150</b>	<b>5,994,405</b>	<b>845,277</b>	<b>1,109,711</b>	<b>1,954,988</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	14,372,532	4,421,860	2,748,129	7,202,543	14,372,532	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,908,105	0	0	0	0	25,908,105	0	0	0	25,908,105	0	0	
99		GD-OR / AS	4,039,083	0	0	0	0	0	0	0	0	4,039,083	0	4,039,083	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	127,802,637	0	0	89,459,290	89,459,290	0	0	26,448,756	26,448,756	0	11,894,591	11,894,591	
9		CD-WA / ID / AN	30,732,670	9,381,517	5,950,455	8,398,874	23,730,846	2,768,032	1,755,691	2,478,101	7,001,824	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>202,855,027</b>	<b>13,803,377</b>	<b>8,698,584</b>	<b>105,060,707</b>	<b>127,562,668</b>	<b>28,676,137</b>	<b>1,755,691</b>	<b>28,926,857</b>	<b>59,358,685</b>	<b>4,039,083</b>	<b>11,894,591</b>	<b>15,933,674</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,727,987	224,534	7,798	1,495,655	1,727,987	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,478	0	0	0	0	139,478	0	0	0	139,478	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	319,642	0	0	0	0	0	0	220,019	220,019	0	99,623	99,623	
7		CD-AA	78,137,299	0	0	54,694,547	54,694,547	0	0	16,170,514	16,170,514	0	7,272,238	7,272,238	
9		CD-WA / ID / AN	6,063,736	4,413,749	8,272	260,214	4,682,235	1,302,284	2,441	76,776	1,381,501	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>86,400,251</b>	<b>4,638,283</b>	<b>16,070</b>	<b>56,450,416</b>	<b>61,104,769</b>	<b>1,441,762</b>	<b>2,441</b>	<b>16,467,309</b>	<b>17,911,512</b>	<b>12,109</b>	<b>7,371,861</b>	<b>7,383,970</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	54,476,072	24,069,883	10,587,319	19,818,870	54,476,072	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	15,286,560	0	0	0	0	9,909,835	2,879,060	2,497,665	15,286,560	0	0	0	
99		GD-OR / AS	4,557,435	0	0	0	0	0	0	0	0	4,557,435	0	4,557,435	
8		GD-AA	97,187	0	0	0	0	0	0	66,897	66,897	0	30,290	30,290	
7		CD-AA	7,540,518	0	0	5,278,212	5,278,212	0	0	1,560,510	1,560,510	0	701,796	701,796	
9		CD-WA / ID / AN	7,072,523	1,688,190	784,955	2,988,045	5,461,190	498,103	231,602	881,628	1,611,333	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>89,030,295</b>	<b>25,758,073</b>	<b>11,372,274</b>	<b>28,085,127</b>	<b>65,215,474</b>	<b>10,407,938</b>	<b>3,110,662</b>	<b>5,006,700</b>	<b>18,525,300</b>	<b>4,557,435</b>	<b>732,086</b>	<b>5,289,521</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2021	
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	430,936	26,980	0	403,956	430,936	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	163,148	0	0	0	0	163,148	0	0	163,148	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	7,827	0	0	5,479	5,479	0	0	1,620	1,620	0	728	728	
9		CD-WA / ID / AN	5,232,969	305,288	187,498	3,547,955	4,040,741	90,076	55,322	1,046,830	1,192,228	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,855,672</b>	<b>332,268</b>	<b>187,498</b>	<b>3,957,390</b>	<b>4,477,156</b>	<b>253,224</b>	<b>55,322</b>	<b>1,048,450</b>	<b>1,356,996</b>	<b>20,792</b>	<b>728</b>	<b>21,520</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,940,013	962,383	270,131	5,707,499	6,940,013	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,224,177	0	0	0	0	2,385,556	336,919	501,702	3,224,177	0	0	0	
99		GD-OR / AS	910,889	0	0	0	0	0	0	0	0	910,889	0	910,889	
8		GD-AA	5,473,564	0	0	0	0	0	0	3,767,618	3,767,618	0	1,705,946	1,705,946	
7		CD-AA	14,121,803	0	0	9,884,980	9,884,980	0	0	2,922,507	2,922,507	0	1,314,316	1,314,316	
9		CD-WA / ID / AN	1,692,489	14,734	749,318	542,837	1,306,889	4,347	221,088	160,165	385,600	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>32,362,935</b>	<b>977,117</b>	<b>1,019,449</b>	<b>16,135,316</b>	<b>18,131,882</b>	<b>2,389,903</b>	<b>558,007</b>	<b>7,351,992</b>	<b>10,299,902</b>	<b>910,889</b>	<b>3,020,262</b>	<b>3,931,151</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,798	0	0	116,798	116,798	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	
		<b>TOTAL ACCOUNT</b>	<b>116,798</b>	<b>0</b>	<b>0</b>	<b>116,798</b>	<b>116,798</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	2,107,918	395,775	15,699	1,696,444	2,107,918	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	199,769	0	0	0	0	104,852	0	94,917	199,769	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	210,870	0	0	0	0	0	0	145,148	145,148	0	65,722	65,722	
7		CD-AA	1,512,067	0	0	1,058,417	1,058,417	0	0	312,922	312,922	0	140,728	140,728	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,049,210</b>	<b>395,775</b>	<b>15,699</b>	<b>2,754,861</b>	<b>3,166,335</b>	<b>104,852</b>	<b>0</b>	<b>552,987</b>	<b>657,839</b>	<b>18,586</b>	<b>206,450</b>	<b>225,036</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2021	
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	30,842,524	13,748,893	8,922,457	8,171,174	30,842,524	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,312,100	0	0	0	0	2,591,872	899,639	820,589	4,312,100	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	
9		CD-WA / ID / AN	1,454,016	250,248	390,119	482,381	1,122,748	73,836	115,105	142,327	331,268	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,180,953</b>	<b>13,999,141</b>	<b>9,312,576</b>	<b>9,023,479</b>	<b>32,335,196</b>	<b>2,665,708</b>	<b>1,014,744</b>	<b>1,072,285</b>	<b>4,752,737</b>	<b>43,834</b>	<b>49,186</b>	<b>93,020</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,255,436	12,056,621	6,428,611	29,770,204	48,255,436	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,008,916	0	0	0	0	671,560	335,403	1,953	1,008,916	0	0	
99		GD-OR / AS	850,571	0	0	0	0	0	0	0	0	850,571	0	
8		GD-AA	278,856	0	0	0	0	0	0	191,945	191,945	0	86,911	
7		CD-AA	78,632,693	0	0	55,041,312	55,041,312	0	0	16,273,036	16,273,036	0	7,318,345	
9		CD-WA / ID / AN	18,032,708	9,645,864	2,868,045	1,410,407	13,924,316	2,846,028	846,221	416,143	4,108,392	0	0	
		<b>TOTAL ACCOUNT</b>	<b>147,059,180</b>	<b>21,702,485</b>	<b>9,296,656</b>	<b>86,221,923</b>	<b>117,221,064</b>	<b>3,517,588</b>	<b>1,181,624</b>	<b>16,883,077</b>	<b>21,582,289</b>	<b>850,571</b>	<b>7,405,256</b>	<b>8,255,827</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	278,315	0	6,846	271,469	278,315	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	4,889	0	0	0	0	0	0	0	0	4,889	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	685,679	0	0	479,962	479,962	0	0	141,901	141,901	0	63,816	
9		CD-WA / ID / AN	10,180	0	6,620	1,241	7,861	0	1,953	366	2,319	0	0	
		<b>TOTAL ACCOUNT</b>	<b>979,063</b>	<b>0</b>	<b>13,466</b>	<b>752,672</b>	<b>766,138</b>	<b>0</b>	<b>1,953</b>	<b>142,267</b>	<b>144,220</b>	<b>4,889</b>	<b>63,816</b>	<b>68,705</b>
		<b>TOTAL GENERAL PLANT</b>	<b>624,465,673</b>	<b>82,414,295</b>	<b>40,632,163</b>	<b>317,677,918</b>	<b>440,724,376</b>	<b>52,732,754</b>	<b>7,780,057</b>	<b>80,071,074</b>	<b>140,583,885</b>	<b>11,303,465</b>	<b>31,853,947</b>	<b>43,157,412</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	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-12A</b>
For Twelve Months Ended December 31, 2021	
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	11,756,150	319,716	0	11,436,434	11,756,150	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,114	0	0	0	0	1,022,169	771,945	0	1,794,114	0	0	
99		GD-OR / AS	413,579	0	0	0	0	0	0	0	0	413,579	413,579	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,584	0	0	4,355,684	4,355,684	0	0	1,287,764	1,287,764	0	579,136	
9		CD-WA / ID / AN	194,058	0	0	149,846	149,846	0	0	44,212	44,212	0	0	
		<b>TOTAL ACCOUNT</b>	<b>20,380,485</b>	<b>319,716</b>	<b>0</b>	<b>15,941,964</b>	<b>16,261,680</b>	<b>1,022,169</b>	<b>771,945</b>	<b>1,331,976</b>	<b>3,126,090</b>	<b>413,579</b>	<b>579,136</b>	<b>992,715</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	21,946,996	2,130,956	(625)	19,816,665	21,946,996	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	413,184	0	0	0	0	0	0	284,407	284,407	0	128,777	
7		CD-AA	145,866,092	0	0	102,103,347	102,103,347	0	0	30,186,988	30,186,988	0	13,575,757	
9		CD-WA / ID / AN	711,169	25,812	(581)	523,912	549,143	7,616	(171)	154,581	162,026	0	0	
		<b>TOTAL ACCOUNT</b>	<b>168,937,441</b>	<b>2,156,768</b>	<b>(1,206)</b>	<b>122,443,924</b>	<b>124,599,486</b>	<b>7,616</b>	<b>(171)</b>	<b>30,625,976</b>	<b>30,633,421</b>	<b>0</b>	<b>13,704,534</b>	<b>13,704,534</b>
	30310X	Misc Intangible Plant--Term On-Premise Software												
99		ED-WA / ID / AN	235,608	0	0	235,608	235,608	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	1,940,764	0	0	1,358,496	1,358,496	0	0	401,641	401,641	0	180,627	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,176,372</b>	<b>0</b>	<b>0</b>	<b>1,594,104</b>	<b>1,594,104</b>	<b>0</b>	<b>0</b>	<b>401,641</b>	<b>401,641</b>	<b>0</b>	<b>180,627</b>	<b>180,627</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	882,681	0	0	882,681	882,681	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>882,681</b>	<b>0</b>	<b>0</b>	<b>882,681</b>	<b>882,681</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	99,829,674	0	0	69,878,775	69,878,775	0	0	20,659,751	20,659,751	0	9,291,148	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>99,829,674</b>	<b>0</b>	<b>0</b>	<b>69,878,775</b>	<b>69,878,775</b>	<b>0</b>	<b>0</b>	<b>20,659,751</b>	<b>20,659,751</b>	<b>0</b>	<b>9,291,148</b>	<b>9,291,148</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended December 31, 2021	
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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	29,111,548	0	0	20,377,501	20,377,501	0	0	6,024,635	6,024,635	0	2,709,412	2,709,412
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,111,548</b>	<b>0</b>	<b>0</b>	<b>20,377,501</b>	<b>20,377,501</b>	<b>0</b>	<b>0</b>	<b>6,024,635</b>	<b>6,024,635</b>	<b>0</b>	<b>2,709,412</b>	<b>2,709,412</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	1,230,673	1,230,673	0	0	1,230,673	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	1,619,533	0	0	1,133,641	1,133,641	0	0	335,162	335,162	0	150,730	150,730
9		CD-WA / ID / AN	18,536,677	14,313,466	0	0	14,313,466	4,223,211	0	0	4,223,211	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,386,883</b>	<b>15,544,139</b>	<b>0</b>	<b>1,133,641</b>	<b>16,677,780</b>	<b>4,223,211</b>	<b>0</b>	<b>335,162</b>	<b>4,558,373</b>	<b>0</b>	<b>150,730</b>	<b>150,730</b>
	30313X	Misc Intangible Plant--Term SAAS Software												
99		ED-WA / ID / AN	24,998	0	0	24,998	24,998	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	2,647,150	0	0	1,852,952	1,852,952	0	0	547,828	547,828	0	246,370	246,370
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,672,148</b>	<b>0</b>	<b>0</b>	<b>1,877,950</b>	<b>1,877,950</b>	<b>0</b>	<b>0</b>	<b>547,828</b>	<b>547,828</b>	<b>0</b>	<b>246,370</b>	<b>246,370</b>
	<b>TOTAL</b>		<b>345,377,232</b>	<b>18,020,623</b>	<b>(1,206)</b>	<b>234,130,540</b>	<b>252,149,957</b>	<b>5,252,996</b>	<b>771,774</b>	<b>59,926,969</b>	<b>65,951,739</b>	<b>413,579</b>	<b>26,861,957</b>	<b>27,275,536</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended December 31, 2021	
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	(82,469,848)	(57,727,244)	(17,067,135)	(7,675,469)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(845,307)	(652,721)	(192,586)	0
7	282919 CD-AA	(3,452,121)	(2,416,416)	(714,416)	(321,289)
7	283750 CD-AA	220,876	154,609	45,710	20,557
	Total	(86,546,400)	(60,641,772)	(17,928,427)	(7,976,201)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

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	4,744,550	4,744,550	0	0	0	0	4,744,550
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	834	834	0	0	0	0	834
7/4	154550 Supply Chain Average Cost Variance	0	0	(63)	(63)	0	0	0	0	(63)
7/4	154560 Supply Chain Invoice Price Variance	0	0	142	142	0	0	0	0	142
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,058,463	25,744,933	0	81,803,396	53,802,733	25,007,240	2,255,730	737,693	0
<b>TOTAL</b>		<b>56,058,463</b>	<b>25,744,933</b>	<b>4,745,463</b>	<b>86,548,859</b>	<b>53,802,733</b>	<b>25,007,240</b>	<b>2,255,730</b>	<b>737,693</b>	<b>4,745,463</b>

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South  
 69.998% 20.695% 9.307%

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



AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjstment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(1)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	282
42	Net Plant After DFIT	282
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 282

AVISTA UTILITIES  
Gas Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2021

		Alloc	Gas	Washington	Idaho
		Basis	System		
<b>ACCELERATED TAX DEPRECIATION</b>					
Gas North	Intangible	4	(720,494)	(521,400)	(199,094)
	UG Storage	1	(5,424,319)	(3,706,437)	(1,717,882)
	Distribution	12	(98,168,936)	(69,497,717)	(28,671,219)
	General (Direct)	13	(6,910,429)	(5,599,935)	(1,310,494)
General/Intangible	CD AA	4	(16,877,121)	(12,213,466)	(4,663,655)
General/Intangible	CD AN	12	(192,578)	(136,334)	(56,244)
Total Plant DFIT			(128,293,877)	(91,675,288)	(36,618,588)
ADFIT-Plant - AFUDC Equity		4	(714,416)	(517,002)	(197,415)
AFUDC - CWIP Intangibles		4	45,710	33,079	12,631
FMB & MTN Redeemed		12	(294,952)	(208,808)	(86,144)
Total Other Deferred FIT			(963,658)	(692,731)	(270,927)
Total Deferred FIT		<b>K</b>	<b>(129,257,535)</b>	<b>(92,368,019)</b>	<b>(36,889,515)</b>
Amount per ROO at 12/31/2021 AMA			(130,583,998)	<b>(92,650,141)</b>	<b>(37,933,857)</b>
Adjustment			1,326,463	<b>282,122</b>	1,044,342
Allocation Notes:					
System Contract Demand		1	100.000%	68.330%	31.670%
Jurisdictional four-factor		4	100.000%	72.367%	27.633%
Net gas plant - AMA		12	100.000%	70.794%	29.206%
Net gas general plant - AMA		13	100.000%	81.036%	18.964%

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2021

		Total System	Electric	Gas - North	Gas - South
Electric		(553,416,120)	<b>(553,416,120)</b>		
GAS North		(111,224,177)		<b>(111,224,177)</b>	
GAS Oregon		(64,624,493)			<b>(64,624,493)</b>
General Utility	CD AA	<b>(81,551,683)</b>	(57,084,547)	(16,877,121)	(7,590,015)
General Utility	CD AN	<b>(845,307)</b>	(652,729)	(192,578)	
Total Accelerated Tax Depr		<b>(811,661,780)</b>	(611,153,396)	(128,293,876)	(72,214,508)
		<b>A</b>			
<b>Average of Monthly Averages</b>					
CDA Lake CDR Fund	283324 ED AN	<b>B</b>	0	0	
CDA Lake IPA Fund	283325 ED AN	<b>C</b>	0	0	
CDA Lake Settlement	283382 ED AN	<b>D</b>	<b>(6,041,620)</b>	(6,041,620)	
CDA Lake Settlement - Costs	283333 ED AN	<b>E</b>	<b>266,415</b>	266,415	
Colstrip PCB	283200 ED AN	<b>F</b>	<b>17,087</b>	17,087	
AFUDC - CWIP Intangibles	283750 CD AA	<b>G</b>	<b>220,876</b>	154,609	45,710
FMB & MTN Redeemed	283850 CD AA	<b>H</b>	<b>(1,425,233)</b>	(997,635)	(132,646)
ADFIT-Plant - AFUDC Equity	282919 CD AA	<b>I</b>	<b>(3,452,121)</b>	(2,416,416)	(714,416)
Total Other Deferred FIT			(10,414,596)	(9,017,560)	(963,658)
Total Deferred FIT			<b>(822,076,376)</b>	<b>(620,170,956)</b>	<b>(129,257,534)</b>
			<b>J</b>	<b>K</b>	
	CD AA - 7		100.000%	69.998%	20.695%
	CD AN - 9		100.000%	77.218%	22.782%
				9.307%	0.000%

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Associated with Accelerated Tax Depreciation

Natural Gas CBR 12.2021 - Workpapers

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202012	(84,396,170)	-	(84,396,170)	(829,329)	(600,251,942)	(133,773,583)	(75,862,582)	(895,113,605)
202101	(84,089,651)	-	(84,089,651)	(831,992)	(600,398,842)	(134,025,224)	(76,008,820)	(895,354,528)
202102	(83,783,132)	-	(83,783,132)	(834,655)	(600,545,742)	(134,276,865)	(76,155,058)	(895,595,451)
202103	(83,476,613)	-	(83,476,613)	(837,318)	(600,692,642)	(134,528,506)	(76,301,296)	(895,836,374)
202104	(83,170,094)	-	(83,170,094)	(839,981)	(531,044,091)	(103,377,081)	(59,504,959)	(777,936,205)
202105	(82,863,575)	-	(82,863,575)	(842,644)	(531,063,349)	(103,520,991)	(59,611,220)	(777,901,779)
202106	(82,557,056)	-	(82,557,056)	(845,307)	(531,082,607)	(103,664,901)	(59,717,482)	(777,867,352)
202107	(82,250,537)	-	(82,250,537)	(847,970)	(531,101,865)	(103,808,812)	(59,823,743)	(777,936,205)
202108	(81,944,018)	-	(81,944,018)	(850,633)	(531,121,123)	(103,952,722)	(59,930,004)	(777,798,500)
202109	(81,621,050)	-	(81,621,050)	(853,296)	(533,929,430)	(102,822,061)	(60,025,175)	(779,251,010)
202110	(81,314,531)	-	(81,314,531)	(855,959)	(533,985,394)	(102,975,491)	(60,136,017)	(779,267,391)
202111	(81,008,012)	-	(81,008,012)	(858,622)	(534,004,652)	(103,119,401)	(60,242,278)	(779,232,965)
202112	(78,723,646)	-	(78,723,646)	(861,287)	(532,495,603)	(102,737,151)	(60,345,716)	(775,163,403)
AMA	(82,469,848)	-	(82,469,848)	(845,307)	(552,111,959)	(112,360,618)	(64,630,017)	(812,417,749)
EOP	(78,723,646)	-	(78,723,646)	(861,287)	(532,495,603)	(102,737,151)	(60,345,716)	(775,163,403)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202012	16,449	-	16,449	-	(2,825,755)	1,265,051	6,510	(1,537,744)
202101	181,270	-	181,270	-	(2,698,396)	1,308,898	6,746	(1,201,483)
202102	346,090	-	346,090	-	(2,571,037)	1,352,744	6,981	(865,221)
202103	510,911	-	510,911	-	(2,443,678)	1,396,591	7,216	(528,960)
202104	675,731	-	675,731	-	(2,316,319)	1,440,438	7,452	(192,698)
202105	840,552	-	840,552	-	(2,188,960)	1,484,285	7,687	143,563
202106	1,005,373	-	1,005,373	-	(2,061,601)	1,528,131	7,922	479,825
202107	1,170,193	-	1,170,193	-	(1,934,242)	1,571,978	8,157	816,086
202108	1,335,014	-	1,335,014	-	(1,806,883)	1,615,825	8,393	1,152,348
202109	1,483,385	-	1,483,385	-	1,109,524	385,100	(2,463)	2,975,546
202110	1,648,206	-	1,648,206	-	1,273,589	438,467	2,353	3,362,615
202111	1,813,026	-	1,813,026	-	1,400,948	482,314	2,588	3,698,876
202112	-	-	-	-	-	-	-	-
AMA	918,165	-	918,165	-	(1,304,161)	1,136,441	5,524	755,969
EOP	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
202012	(84,379,721)	-	(84,379,721)	(829,329)	(603,077,697)	(132,508,532)	(75,856,072)	(896,651,350)
202101	(83,908,381)	-	(83,908,381)	(831,992)	(603,097,238)	(132,716,326)	(76,002,074)	(896,556,011)
202102	(83,437,041)	-	(83,437,041)	(834,655)	(603,116,779)	(132,924,120)	(76,148,077)	(896,460,673)
202103	(82,965,702)	-	(82,965,702)	(837,318)	(603,136,320)	(133,131,915)	(76,294,080)	(896,365,334)
202104	(82,494,362)	-	(82,494,362)	(839,981)	(533,360,410)	(101,936,643)	(59,497,507)	(778,128,903)
202105	(82,023,023)	-	(82,023,023)	(842,644)	(533,252,309)	(102,036,707)	(59,603,533)	(777,758,215)
202106	(81,551,683)	-	(81,551,683)	(845,307)	(533,144,208)	(102,136,770)	(59,709,559)	(777,387,528)
202107	(81,080,343)	-	(81,080,343)	(847,970)	(533,036,107)	(102,236,834)	(59,815,586)	(777,016,840)
202108	(80,609,004)	-	(80,609,004)	(850,633)	(532,928,007)	(102,336,897)	(59,921,612)	(776,646,152)
202109	(80,137,664)	-	(80,137,664)	(853,296)	(532,819,906)	(102,436,961)	(60,027,638)	(776,275,464)
202110	(79,666,325)	-	(79,666,325)	(855,959)	(532,711,805)	(102,537,024)	(60,133,664)	(775,904,777)
202111	(79,194,985)	-	(79,194,985)	(858,622)	(532,603,704)	(102,637,088)	(60,239,690)	(775,534,089)
202112	(78,723,646)	-	(78,723,646)	(861,287)	(532,495,603)	(102,737,151)	(60,345,716)	(775,163,403)
AMA	(81,551,683)	-	(81,551,683)	(845,307)	(553,416,120)	(111,224,177)	(64,624,493)	(811,661,780)
EOP	(78,723,646)	-	(78,723,646)	(861,287)	(532,495,603)	(102,737,151)	(60,345,716)	(775,163,403)

AVISTA UTILITIES  
Customer Tax Credits  
Associated with IDD#5 and Meters

Natural Gas CBR 12.2021 - Workpapers

**Per GL:**

<u>Accounting Period</u>	254393	190393	Net	254393	190393	Net
	ED	ED	ED	GD	GD	GD
	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>	<u>WA</u>
202012	-	-	-	-	-	-
202101	-	-	-	-	-	-
202102	-	-	-	-	-	-
202103	-	-	-	-	-	-
202104	(57,426,637)	12,059,594	(45,367,043)	(27,825,501)	5,843,355	(21,982,146)
202105	(57,531,659)	12,081,648	(45,450,011)	(27,920,960)	5,863,402	(22,057,558)
202106	(57,636,681)	12,103,703	(45,532,978)	(28,016,419)	5,883,448	(22,132,971)
202107	(57,741,703)	12,125,758	(45,615,945)	(28,111,877)	5,903,494	(22,208,383)
202108	(57,846,724)	12,147,812	(45,698,912)	(28,207,336)	5,923,540	(22,283,795)
202109	(57,951,746)	12,169,867	(45,781,879)	(28,302,794)	5,943,587	(22,359,207)
202110	(56,936,900)	11,956,749	(44,980,151)	(27,947,918)	5,869,063	(22,078,855)
202111	(55,806,597)	11,719,385	(44,087,211)	(27,252,242)	5,722,971	(21,529,271)
202112	(55,115,138)	11,574,179	(43,540,959)	(26,123,197)	5,485,871	(20,637,326)
AMA	<u>(40,536,351)</u>	<u>8,512,634</u>	<u>(32,023,718)</u>	<u>(19,720,554)</u>	<u>4,141,316</u>	<u>(15,579,237)</u>
EOP	<u>(55,115,138)</u>	<u>11,574,179</u>	<u>(43,540,959)</u>	<u>(26,123,197)</u>	<u>5,485,871</u>	<u>(20,637,326)</u>
Adjustment (Not adjusted for CBR)			(11,517,242)			(5,058,088)

In April 2021, when accounting applications were approved in all 3 jurisdictions, the Company transferred ADFIT associated with IDD#5 and meters to the regulatory liability. FERC 282900 - ADFIT was debited and FERC 254393 was credited.

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2021

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP <u>283750</u> <u>CD.AA</u>	Intangibles
202012	64,504	(1,465,177)		188,767
202112	0	(1,385,289)		399,975
Total	64,504	(2,850,466)		588,742
Average	32,252	(1,425,233)		294,371
202101	168,699	(1,458,520)		188,767
202102	172,726	(1,451,862)		188,767
202103	(168,629)	(1,445,205)		188,767
202104	0	(1,438,548)		188,767
202105	0	(1,431,890)		188,767
202106	0	(1,425,233)		188,767
202107	0	(1,418,576)		188,767
202108	0	(1,411,919)		188,767
202109	0	(1,405,261)		282,004
202110	0	(1,398,604)		282,004
202111	0	(1,391,947)		282,004
Total	205,048	(17,102,798)		2,650,514
Average of monthly averages	<b>17,087</b>	<b>(1,425,233)</b>		<b>220,876</b>
	<b>F</b>	<b>H</b>		<b>G</b>

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance
202012			(1,465,176.87)	- \$	(1,465,176.87)
202101	\$ (1,465,176.87)	\$ 6,657.29	(1,458,519.58)	- \$	(1,458,519.58)
202102	\$ (1,458,519.58)	\$ 6,657.29	(1,451,862.29)	- \$	(1,451,862.29)
202103	\$ (1,451,862.29)	\$ 6,657.29	(1,445,205.00)	- \$	(1,445,205.00)
202104	\$ (1,445,205.00)	\$ 6,657.29	(1,438,547.71)	- \$	(1,438,547.71)
202105	\$ (1,438,547.71)	\$ 6,657.29	(1,431,890.42)	- \$	(1,431,890.42)
202106	\$ (1,431,890.42)	\$ 6,657.29	(1,425,233.13)	- \$	(1,425,233.13)
202107	\$ (1,425,233.13)	\$ 6,657.29	(1,418,575.84)	- \$	(1,418,575.84)
202108	\$ (1,418,575.84)	\$ 6,657.29	(1,411,918.55)	- \$	(1,411,918.55)
202109	\$ (1,411,918.55)	\$ 6,657.29	(1,405,261.26)	- \$	(1,405,261.26)
202110	\$ (1,405,261.26)	\$ 6,657.29	(1,398,603.97)	- \$	(1,398,603.97)
202111	\$ (1,398,603.97)	\$ 6,657.29	(1,391,946.68)	- \$	(1,391,946.68)
202112	\$ (1,391,946.68)	\$ 6,657.29	(1,385,289.39)	- \$	(1,385,289.39)
		<b>\$ 79,887.48</b>			

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
202012			188,766.53	-	\$ 188,766.53
202101	\$ 188,766.53	\$ -	188,766.53	-	\$ 188,766.53
202102	\$ 188,766.53	\$ -	188,766.53	-	\$ 188,766.53
202103	\$ 188,766.53	\$ -	188,766.53	-	\$ 188,766.53
202104	\$ 188,766.53	\$ -	188,766.53	-	\$ 188,766.53
202105	\$ 188,766.53	\$ -	188,766.53	-	\$ 188,766.53
202106	\$ 188,766.53	\$ -	188,766.53	-	\$ 188,766.53
202107	\$ 188,766.53	\$ -	188,766.53	-	\$ 188,766.53
202108	\$ 188,766.53	\$ -	188,766.53	-	\$ 188,766.53
202109	\$ 188,766.53	\$ 93,237.00	282,003.53	-	\$ 282,003.53
202110	\$ 282,003.53	\$ -	282,003.53	-	\$ 282,003.53
202111	\$ 282,003.53	\$ -	282,003.53	-	\$ 282,003.53
202112	\$ 282,003.53	\$ 117,971.91	399,975.44	-	\$ 399,975.44
		<b>\$ 211,208.91</b>			



FERC Account Number	Description	CD	AA		
282919	DFIT-AFUDC Equity				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
202012			(2,973,232.00)	-	\$ (2,973,232.00)
202101	\$ (2,973,232.00)	\$ -	(2,973,232.00)	-	\$ (2,973,232.00)
202102	\$ (2,973,232.00)	\$ -	(2,973,232.00)	-	\$ (2,973,232.00)
202103	\$ (2,973,232.00)	\$ (294,032.00)	(3,267,264.00)	-	\$ (3,267,264.00)
202104	\$ (3,267,264.00)	\$ -	(3,267,264.00)	-	\$ (3,267,264.00)
202105	\$ (3,267,264.00)	\$ -	(3,267,264.00)	-	\$ (3,267,264.00)
202106	\$ (3,267,264.00)	\$ (294,032.00)	(3,561,296.00)	-	\$ (3,561,296.00)
202107	\$ (3,561,296.00)	\$ -	(3,561,296.00)	-	\$ (3,561,296.00)
202108	\$ (3,561,296.00)	\$ -	(3,561,296.00)	-	\$ (3,561,296.00)
202109	\$ (3,561,296.00)	\$ (294,186.00)	(3,855,482.00)	-	\$ (3,855,482.00)
202110	\$ (3,855,482.00)	\$ -	(3,855,482.00)	-	\$ (3,855,482.00)
202111	\$ (3,855,482.00)	\$ -	(3,855,482.00)	-	\$ (3,855,482.00)
202112	\$ (3,855,482.00)	\$ (25,007.00)	(3,880,489.00)	-	\$ (3,880,489.00)
		<b>\$ (907,257.00)</b>			

AVISTA UTILITIES

**Washington Gas Cost Study**

Average - Twelve Months Ended December 31, 2021

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangible	I	(521,400)	(521,400)			
UG Storage	U	(3,706,437)	0	(3,706,437)	0	0
Distribution	D	(69,497,717)	0	0	(69,497,717)	0
General Utility	O	(5,599,935)	0	0	0	(5,599,935)
ADFIT-COMMON ALL	O	(12,213,466)	(3,426,640)	0	0	(8,786,826)
ADFIT-COMMON ALL WWP	O	(136,334)	(38,250)	0	0	(98,083)
Total Accelerated Tax Depr		<u>(91,675,288)</u>	<u>(3,986,290)</u>	<u>(3,706,437)</u>	<u>(69,497,717)</u>	<u>(14,484,845)</u>
FMB/MTN Elec	Allocate by Plant	(208,808)	(1,476)	(8,783)	(156,959)	(41,590)
ADFIT-Plant - AFUDC Equity	O	(517,002)				(517,002)
AFUDC CWIP Intangibles	I	33,079	33,079			
Total Other Deferred FIT		<u>(692,731)</u>	<u>31,603</u>	<u>(8,783)</u>	<u>(156,959)</u>	<u>(558,592)</u>
Total Deferred FIT	<b>M</b>	<u>(92,368,019)</u>	<u>(3,954,686)</u>	<u>(3,715,220)</u>	<u>(69,654,676)</u>	<u>(15,043,437)</u>
	Total Plant	772,372,935	5,458,812	32,489,104	580,585,697	153,839,322
			0.7067600%	4.2064000%	75.1690900%	19.9177500%

Natural Gas CBR 12.2021 - Workpapers

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	1,794,114	1,331,976	3,126,090	1,022,169	963,911	1,986,080	771,945	368,065	1,140,010
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	4,230,656	58,594,991	62,825,647	4,230,827	42,403,438	46,634,265	(171)	16,191,553	16,191,382
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	6,024,770	59,926,967	65,951,737	5,252,996	43,367,349	48,620,345	771,774	16,559,618	17,331,392
UG Storage	-	47,499,335	47,499,335	-	32,489,104	32,489,104	-	15,010,231	15,010,231
Distribution	857,121,296	2,518,278	859,639,574	578,896,260	1,689,437	580,585,697	278,225,036	828,841	279,053,877
General Plant	60,512,809	80,071,078	140,583,887	52,732,752	57,945,037	110,677,789	7,780,057	22,126,041	29,906,098
									-
TOTAL Plant	923,658,875	190,015,658	1,113,674,533	636,882,008	135,490,927	772,372,935	286,776,867	54,524,731	341,301,598

(From IPL - Gas North Data)

303000 CD AA	-	1,287,764	1,287,764	-	931,916	931,916	-	355,848	355,848
CD AN	-	44,212	44,212	-	31,995	31,995	-	12,217	12,217
303100 CD AA	-	30,186,988	30,186,988	-	21,845,418	21,845,418	-	8,341,570	8,341,570
CD AN	-	154,581	154,581	-	111,866	-	-	42,715	42,715
30310X CD AA	-	401,641	401,641	-	290,656	290,656	-	110,985	110,985
CD AN	-	-	-	-	-	-	-	-	-
303110 CD AA	-	-	-	-	-	-	-	-	-
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	20,659,751	20,659,751	-	14,950,842	14,950,842	-	5,708,909	5,708,909
CD AN	-	-	-	-	-	-	-	-	-
303120 CD AA	-	6,024,635	6,024,635	-	4,359,848	4,359,848	-	1,664,787	1,664,787
CD AN	-	-	-	-	-	-	-	-	-
303121 CD AA	-	335,162	335,162	-	242,547	242,547	-	92,615	92,615
CD AN	-	-	-	-	-	-	-	-	-
30313X CD AA	-	547,828	547,828	-	396,447	396,447	-	151,381	151,381
CD AN	-	-	-	-	-	-	-	-	-
	-	59,642,562	59,642,562	-	43,161,533	43,049,667	-	16,481,029	16,481,029

Allocation Factors

4 Four Factor 303000-30313X  
6 Distribution

72.367%  
67.087%

27.633%  
32.913%

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ -</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

AVISTA UTILITIES  
DEFERRED DEBITS AND CREDITS ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2021

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Customer Advances	10	8	7	1	Test Year	-	-	-		G-DDC-5
Customer Deposits	11	(55,602)	(55,850)	248	Test Year	56	-	56	905000 Cust Acctg	G-DDC-7
Sub-Total Deferred Debits and Credits		(55,594)	(55,843)	249		56	-	56		
Excess Nat Gas Line Ext	3		5,948,977							
Gas Stored	1		3,916,036							
Gas Inventory	2		9,332,378							
Customer Tax Credit			(15,579,238)							
Working Capital	12		2,255,730							
AFUDC			2,161,640							
AMI Deferral A/D			(2,833,002)							
G-APL-12A Check total			<b>5,146,678</b>							

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**AVISTA UTILITIES  
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD	TOTAL			ELECTRIC		TOTAL			GAS	
	Customer	EDWA	EDID	Wash	Idaho	Customer	GDWA	GDID	Wash	Idaho
	Advance Bal	252000	252000	252000	252000	Advance Bal	252000	252000	252000	252000
Dec 2020	(2,433,048)	(835,237)	(1,597,811)			0	0	0		
Dec 2021	(3,613,155)	(1,147,092)	(2,466,063)			0	0	0		
<b>TOTAL</b>	<b>(6,046,203)</b>	<b>(1,982,329)</b>	<b>(4,063,874)</b>			<b>0</b>	<b>0</b>	<b>0</b>		
Divide by 2	÷2	÷2	÷2			÷2	÷2	÷2		
Beg/End Mo Avg	(3,023,102)	(991,165)	(2,031,937)			0	0	0		
Jan 2021	(2,409,365)	(817,642)	(1,591,723)			0	0	0		
Feb 2021	(2,445,161)	(777,470)	(1,667,691)			0	0	0		
Mar 2021	(2,470,828)	(740,150)	(1,730,678)			0	0	0		
Apr 2021	(2,528,345)	(760,850)	(1,767,495)			0	0	0		
May 2021	(2,529,843)	(776,456)	(1,753,387)			0	0	0		
Jun 2021	(2,598,648)	(836,316)	(1,762,332)			0	0	0		
Jul 2021	(2,795,036)	(813,746)	(1,981,290)			0	0	0		
Aug 2021	(2,948,862)	(774,482)	(2,174,380)			0	0	0		
Sep 2021	(2,959,732)	(787,628)	(2,172,104)			0	0	0		
Oct 2021	(2,990,719)	(770,600)	(2,220,119)			0	0	0		
Nov 2021	(3,494,565)	(1,145,788)	(2,348,777)			0	0	0		
<b>TOTAL</b>	<b>(33,194,206)</b>	<b>(9,992,293)</b>	<b>(23,201,913)</b>			<b>0</b>	<b>0</b>	<b>0</b>		
Divide by 12	÷12	÷12	÷12			÷12	÷12	÷12		
Ave Monthly Average	(2,766,184)	(832,691)	(1,933,493)			0	0	0		

PERIOD	TOTAL		ELECTRIC		GAS	
	Customer	Advance Bal	Wash	Idaho	Wash	Idaho
	252000	252000	252000	252000	252000	252000
Dec 2020	0					
Dec 2021	0					
<b>TOTAL</b>	<b>0</b>					
Divide by 2	÷2					
Beg/End Mo Avg	0					
Jan 2021	0					
Feb 2021	0					
Mar 2021	0					
Apr 2021	0					
May 2021	0					
Jun 2021	0					
Jul 2021	0					
Aug 2021	0					
Sep 2021	575					
Oct 2021	0					
Nov 2021	0					
<b>TOTAL</b>	<b>575</b>					
Divide by 12	÷12					
Ave Monthly Average	48	See allocation of unassigned customer advances worksheet.	19	10	8	4

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

WWP Elec	Plant	Distribution		Unassigned Advances Account 252000
		Percentage		
	WA	1,344,177,667	40.23%	19
	ID	681,110,398	20.38%	10
<b>WWP Gas</b>	WA	580,585,697	17.38%	8
	ID	279,053,877	8.35%	4
<b>WPNG Gas</b>	OR	456,374,014	13.66%	7
<b>TOTAL</b>		<b>3,341,301,653</b>	<b>100.0%</b>	<b>48</b>

**RECAP**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	41	19	10	8	4
252000 ED	(2,766,184)	(832,691)	(1,933,493)		
252000 GD	0			0	0
<b>TOTALS</b>	<b>(\$2,766,143)</b>	<b>(\$832,672)</b>	<b>(\$1,933,483)</b>	<b>\$8</b>	<b>\$4</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/14/2022 Mgr. Review: \_\_\_\_\_

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202101	(1,597,810.78)	6,088.00	(1,591,722.78)
202102	(1,591,722.78)	(75,968.00)	(1,667,690.78)
202103	(1,667,690.78)	(62,987.00)	(1,730,677.78)
202104	(1,730,677.78)	(36,817.00)	(1,767,494.78)
202105	(1,767,494.78)	14,108.00	(1,753,386.78)
202106	(1,753,386.78)	(8,945.00)	(1,762,331.78)
202107	(1,762,331.78)	(218,958.00)	(1,981,289.78)
202108	(1,981,289.78)	(193,089.76)	(2,174,379.54)
202109	(2,174,379.54)	2,276.00	(2,172,103.54)
202110	(2,172,103.54)	(48,015.00)	(2,220,118.54)
202111	(2,220,118.54)	(128,658.00)	(2,348,776.54)
202112	(2,348,776.54)	(117,286.00)	(2,466,062.54)
		<b>(868,251.76)</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202101	(835,237.00)	17,595.00	(817,642.00)
202102	(817,642.00)	40,172.00	(777,470.00)
202103	(777,470.00)	37,320.00	(740,150.00)
202104	(740,150.00)	(20,700.00)	(760,850.00)
202105	(760,850.00)	(15,606.00)	(776,456.00)
202106	(776,456.00)	(59,860.00)	(836,316.00)
202107	(836,316.00)	22,570.00	(813,746.00)
202108	(813,746.00)	39,264.14	(774,481.86)
202109	(774,481.86)	(13,146.14)	(787,628.00)
202110	(787,628.00)	17,028.00	(770,600.00)
202111	(770,600.00)	(375,188.00)	(1,145,788.00)
202112	(1,145,788.00)	(1,304.00)	(1,147,092.00)
		<b>(311,855.00)</b>	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202101	0.00	0.00	0.00
202102	0.00	0.00	0.00
202103	0.00	0.00	0.00
202104	0.00	0.00	0.00
202105	0.00	0.00	0.00
202106	0.00	0.00	0.00
202107	0.00	0.00	0.00
202108	0.00	0.00	0.00
202109	0.00	0.00	0.00
202110	0.00	0.00	0.00
202111	0.00	0.00	0.00
202112	0.00	0.00	0.00
		<b>0.00</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202101	0.00	0.00	0.00
202102	0.00	0.00	0.00
202103	0.00	0.00	0.00
202104	0.00	0.00	0.00
202105	0.00	0.00	0.00
202106	0.00	0.00	0.00
202107	0.00	0.00	0.00
202108	0.00	0.00	0.00
202109	0.00	0.00	0.00
202110	0.00	0.00	0.00
202111	0.00	0.00	0.00
202112	0.00	0.00	0.00
		<b>0.00</b>	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202101	0.00	0.00	0.00
202102	0.00	0.00	0.00
202103	0.00	0.00	0.00
202104	0.00	0.00	0.00
202105	0.00	0.00	0.00
202106	0.00	0.00	0.00
202107	0.00	0.00	0.00
202108	0.00	0.00	0.00
202109	0.00	575.00	575.00
202110	575.00	(575.00)	0.00
202111	0.00	0.00	0.00
202112	0.00	0.00	0.00
		<b>0.00</b>	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/14/2022 Mgr. Review: \_\_\_\_\_

**AVISTA UTILITIES  
Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2020	4,406	1,249,539.08
1/31/2021	3,539	934,925.65
2/28/2021	2,906	757,629.79
3/31/2021	2,174	562,996.30
4/30/2021	45	18,630.62
5/31/2021	28	12,624.65
6/30/2021	24	11,354.95
7/31/2021	17	6,748.27
8/31/2021	13	5,632.30
9/30/2021	12	3,303.34
10/31/2021	7	1,016.20
11/30/2021	6	1,312.75
12/31/2021	6	1,418.32

(Sept 2020 + Sept 2021) / 2 \$625,478.70

**AMA Deposits** \$245,137.79

**Allocate WA Deposits to Service (1):**

WA Electric	77.318%	<b>\$189,535.64</b>
WA Gas	22.682%	<b>\$55,602.15</b>
<b>TOTAL</b>		<b>\$245,137.79</b>

For Commission Basis Historical 2019 Rate	
<u>Int. Rate Per WAC for 2021</u>	<u>Allocate to Service:</u>
0.10%	<b>\$189.54</b>
0.10%	<b>\$55.60</b>
	<u>\$245.14</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/14/2022 Mgr. Review: \_\_\_\_\_



Natural Gas CBR 12.2021 - Workpapers

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjstment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	0
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (0)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	(76)
47	TOTAL RATE BASE	\$ (76)

**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2021 - Average of Monthly Averages Bas**

Line No.	Description	
1	<b>AVERAGE INVESTED CAPITAL</b>	
2	Common Equity	2,102,417,351
3	Trust Originated Preferred Securities	51,547,000
4	Long-Term Debt	1,779,078,467
5	Unamortized Debt Expense & Reacq. Gain/Loss	(21,480,523)
6	Current Portion Long Term Debt	177,083,333
7	Notes Payable - Current	238,291,667
8		
9	<b>Total Average Invested Capital</b>	<b>4,326,937,295</b>
10		
11	<b>AVERAGE OPERATING INVESTMENTS</b>	
12		
13	Electric Utility Plant	4,694,194,062
14	Electric Accumulated Depreciation	(1,657,384,357)
15	Gas Utility Plant	1,446,339,937
16	Gas Accumulated Depreciation	(430,527,916)
17	WPNG Acquisition Adjustment	(356,619,183)
18	WPNG Acquisition Adju. Accum. Amort.	357,005,771
19	Common Plant	712,812,617
20	Common Accumulated Depreciation	(257,859,901)
21	Customer Deposits and Advances	(3,140,939)
22	Accumulated Deferred Taxes	(790,549,412)
23	Other Regulatory Assets/Liabilities	(47,500,752)
24	Unrecovered Purchased Gas Costs - PGA	7,823,679
25	Conservation Programs	(1,721,526)
26	Provision for Pensions	(0)
27	Investment in Exchange Power	0
28	<b>Total Average Operating Investment</b>	<b>3,672,872,080</b>
29		
30		
31	<b>Construction Work in Progress</b>	
32		
33	Electric and Gas Construction Work in Process	193,904,086
34	Preliminary Surveys	0
35	<b>Total Construction Work in Progress</b>	<b>193,904,086</b>
36		
37	<b>Non-Utility / Nonoperating Investments</b>	
38		
39	Non-Utility Property	24,427,843
40	Investment in Subsidiaries	217,052,532
41	Other Investments & FAS 133	11,624,890
42	Other Special Funds	1,090
43	Special Deposits and Temporary Investments	7,152,735
44	Misc. Deferred Charges / Other Deferred Credits Net	(30,806,443)
45	Receivable/Payable Associated Co.-Net	(6,992,427)
46	Derivative Assets/Liabilities Net	124,101,186
47	Accumulated Deferred Federal Income Tax	11,359,748
48	FAS 109 Regulatory Asset/Liability Net	(0)
49	Other Accounts and Notes Receivable	0
50	Other Current and Accrued Liabilities	(1,907,174)
51	<b>Total Non Operating Investment</b>	<b>356,013,979</b>
52		
53	<b>Total Average Investments</b>	<b>4,222,790,145</b>
54		
55	<b>Total Investor Supplied Capital</b>	<b>104,147,151</b>
56		

**II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA  
Docket UE-170485/UG-170486)**

**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2021 - Average of Monthly Averages Bas**

Line No.	Description	
	Rate Base	3,603,180,972
	Non-Utility Investments	619,609,172
	Total Investment	<u>4,222,790,145</u>
	Ratio:	
	Rate Base	85.33%
	Non-Utility Investments	14.67%
	Total Investment	<u>100.0%</u>
	Working Capital Allocation:	
	Operating (Rate Base Portion)	88,868,764
	Non-Operating (Non-Utility Investment Portion)	15,278,387
	Total Working Capital	<u>104,147,151</u>

Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2021  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 15,278,387

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating
1	ED.AN	41,261,898	(6,053,120)	35,208,777
	ED.ID	0	0	0
	ED.WA	3,398,013	(498,489)	2,899,525
	GD.AN	0	0	0
	GD.ID	58,417	(8,570)	49,847
	GD.OR	3,151,178	(462,278)	2,688,900
	GD.WA	923,023	(135,407)	787,615
<b>1 Total</b>		<b>48,792,529</b>	<b>(7,157,864)</b>	<b>41,634,665</b>
2	CD.AA	(38,428,110)	5,637,404	(32,790,706)
	CD.ID	(125,105)	18,353	(106,752)
	CD.WA	(549,314)	80,584	(468,729)
	ED.AN	(190)	28	(162)
	ED.ID	3,171,367	(465,240)	2,706,127
	ED.WA	14,325,459	(2,101,545)	12,223,914
	GD.AA	0	0	0
	GD.AN	0	0	0
	GD.ID	557,074	(81,723)	475,351
	GD.WA	2,878,778	(422,317)	2,456,461
<b>2 Total</b>		<b>(18,170,041)</b>	<b>2,665,545</b>	<b>(15,504,496)</b>
4	CD.AA	118,760,916	(17,422,226)	101,338,689
	CD.AN	(80,835)	11,858	(68,976)
	CD.ID	16,445	(2,413)	14,033
	CD.WA	(526,464)	77,232	(449,231)
	ED.AN	(12,336,531)	1,809,769	(10,526,762)
	ED.ID	2,669,215	(391,574)	2,277,642
	ED.MT	4,050	(594)	3,455
	ED.WA	7,438,275	(1,091,195)	6,347,080
	GD.AA	(1,803,237)	264,535	(1,538,702)
	GD.AN	(3,892,389)	571,013	(3,321,375)
	GD.ID	857,724	(125,828)	731,896
GD.WA	(1,517,855)	222,669	(1,295,186)	
<b>4 Total</b>		<b>109,589,315</b>	<b>(16,076,752)</b>	<b>93,512,563</b>
20	ED.ID	(5,265,234)	772,410	(4,492,824)
	ED.MT	(6,660,653)	977,118	(5,683,535)
	ED.OR	444,903	(65,267)	379,636
	ED.WA	(18,312,952)	2,686,510	(15,626,442)
	GD.ID	(1,425,501)	209,121	(1,216,380)
	GD.OR	(108,274)	15,884	(92,390)
	GD.WA	(4,736,941)	694,909	(4,042,032)
<b>20 Total</b>		<b>(36,064,652)</b>	<b>5,290,684</b>	<b>(30,773,967)</b>
<b>Grand Total</b>		<b>104,147,151</b>	<b>(15,278,387)</b>	<b>88,868,764</b>

Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2021  
 Average of Monthly Averages Basis

							<u>ED-WA</u>	<u>ED-ID</u>	<u>GD-WA</u>	<u>GD-ID</u>	<u>GD-OR</u>									
Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	
<b>Total Non-Operating Working Capital (from ISWC) =</b>		<b>15,278,387</b>																		
1	ED.AN	41,261,898	(6,053,120)	35,208,777	65.53%	34.47%	0.00%	0.00%	0.00%	23,072,312	12,136,466	0	0	0	0	0	0	0	0	
	ED.ID	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0	0	0	0	0	0	
	ED.WA	3,398,013	(498,489)	2,899,525	100.00%	0.00%	0.00%	0.00%	0.00%	2,899,525	0	0	0	0	0	0	0	0	0	
	GD.AN	0	0	0	0.00%	0.00%	68.33%	31.67%	0.00%	0	0	0	0	0	0	0	0	0	0	
	GD.ID	58,417	(8,570)	49,847	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	0	49,847	0	0	0	0	0	
	GD.OR	3,151,178	(462,278)	2,688,900	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	0	0	0	0	0	2,688,900	
	GD.WA	923,023	(135,407)	787,615	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	787,615	0	0	0	0	0	0	0	
<b>1 Total</b>		<b>48,792,529</b>	<b>(7,157,864)</b>	<b>41,634,665</b>						<b>25,971,836</b>	<b>12,136,466</b>	<b>787,615</b>	<b>49,847</b>	<b>2,688,900</b>						
2	CD.AA	(38,428,110)	5,637,404	(32,790,706)	33.99%	18.17%	22.44%	11.72%	13.67%	(11,146,796)	(5,957,682)	(7,358,697)	(3,844,366)	(4,483,166)						
	CD.ID	(125,105)	18,353	(106,752)	0.00%	60.42%	0.00%	39.58%	0.00%	0	(64,504)	0	(42,249)	0						
	CD.WA	(549,314)	80,584	(468,729)	60.42%	0.00%	39.58%	0.00%	0.00%	(283,224)	0	(185,505)	0	0						
	ED.AN	(190)	28	(162)	65.17%	34.83%	0.00%	0.00%	0.00%	(106)	(57)	0	0	0						
	ED.ID	3,171,367	(465,240)	2,706,127	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,706,127	0	0	0						
	ED.WA	14,325,459	(2,101,545)	12,223,914	100.00%	0.00%	0.00%	0.00%	0.00%	12,223,914	0	0	0	0						
	GD.AA	0	0	0	0.00%	0.00%	46.91%	24.51%	28.58%	0	0	0	0	0						
	GD.AN	0	0	0	0.00%	0.00%	65.68%	34.32%	0.00%	0	0	0	0	0						
	GD.ID	557,074	(81,723)	475,351	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	475,351	0						
	GD.WA	2,878,778	(422,317)	2,456,461	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	2,456,461	0	0						
<b>2 Total</b>		<b>(18,170,041)</b>	<b>2,665,545</b>	<b>(15,504,496)</b>						<b>793,789</b>	<b>(3,316,115)</b>	<b>(5,087,741)</b>	<b>(3,411,263)</b>	<b>(4,483,166)</b>						
4	CD.AA	118,760,916	(17,422,226)	101,338,689	46.55%	23.45%	14.98%	5.72%	9.31%	47,172,521	23,762,534	15,176,837	5,795,204	9,431,592						
	CD.AN	(80,835)	11,858	(68,976)	51.35%	25.87%	16.49%	6.30%	0.00%	(35,419)	(17,842)	(11,372)	(4,342)	0						
	CD.ID	16,445	(2,413)	14,033	0.00%	77.22%	0.00%	22.78%	0.00%	0	10,836	0	3,197	0						
	CD.WA	(526,464)	77,232	(449,231)	77.22%	0.00%	22.78%	0.00%	0.00%	(346,883)	0	(102,348)	0	0						
	ED.AN	(12,336,531)	1,809,769	(10,526,762)	66.50%	33.50%	0.00%	0.00%	0.00%	(7,000,402)	(3,526,360)	0	0	0						
	ED.ID	2,669,215	(391,574)	2,277,642	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,277,642	0	0	0						
	ED.MT	4,050	(594)	3,455	66.50%	33.50%	0.00%	0.00%	0.00%	2,298	1,158	0	0	0						
	ED.WA	7,438,275	(1,091,195)	6,347,080	100.00%	0.00%	0.00%	0.00%	0.00%	6,347,080	0	0	0	0						
	GD.AA	(1,803,237)	264,535	(1,538,702)	0.00%	0.00%	49.81%	19.02%	31.17%	0	0	(766,464)	(292,671)	(479,567)						
	GD.AN	(3,892,389)	571,013	(3,321,375)	0.00%	0.00%	72.37%	27.63%	0.00%	0	0	(2,403,580)	(917,796)	0						
	GD.ID	857,724	(125,828)	731,896	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	731,896	0						
	GD.WA	(1,517,855)	222,669	(1,295,186)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(1,295,186)	0	0						
<b>4 Total</b>		<b>109,589,315</b>	<b>(16,076,752)</b>	<b>93,512,563</b>						<b>46,139,195</b>	<b>22,507,967</b>	<b>10,597,887</b>	<b>5,315,489</b>	<b>8,952,024</b>						
20	ED.ID	(5,265,234)	772,410	(4,492,824)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,492,824)	0	0	0						
	ED.MT	(6,660,653)	977,118	(5,683,535)	65.53%	34.47%	0.00%	0.00%	0.00%	(3,724,420)	(1,959,115)	0	0	0						
	ED.OR	444,903	(65,267)	379,636	65.53%	34.47%	0.00%	0.00%	0.00%	248,775	130,860	0	0	0						
	ED.WA	(18,312,952)	2,686,510	(15,626,442)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,626,442)	0	0	0	0						
	GD.ID	(1,425,501)	209,121	(1,216,380)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,216,380)	0						
	GD.OR	(108,274)	15,884	(92,390)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(92,390)						
	GD.WA	(4,736,941)	694,909	(4,042,032)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,042,032)	0	0						
<b>20 Total</b>		<b>(36,064,652)</b>	<b>5,290,684</b>	<b>(30,773,967)</b>						<b>(19,102,088)</b>	<b>(6,321,078)</b>	<b>(4,042,032)</b>	<b>(1,216,380)</b>	<b>(92,390)</b>						
<b>Grand Total</b>		<b>104,147,151</b>	<b>(15,278,387)</b>	<b>88,868,764</b>						<b>53,802,733</b>	<b>25,007,240</b>	<b>2,255,730</b>	<b>737,693</b>	<b>7,065,369</b>						

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	8,509,478.09
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	264,800.00
1	ED.AN	128300	SPECIAL FUNDS-TRANSMSN SRVC RE	ZZ	ZZ	93,164.09
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	1,165,689.53
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	3,593,430.42
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	35,474,958.17
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	9,744,089.92
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	2,110,390.08
1	ED.AN	143230	OTHER ACCT REC-NUCLEUS AR	ZZ	ZZ	104,065.24
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	37,590.04
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	0.00
1	ED.AN	143502	OTHER ACCT REC-APP LNMN SCHOOL	ZZ	ZZ	(186.67)
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	1,910,196.36
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	2,720,450.92
1	ED.AN	154150	PLANT MAT & OPER NON_STD	ZZ	ZZ	42,738.71
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,165,350.55
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	3,580,923.38
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMT	ZZ	ZZ	0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	78,212.50
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	195,458.58
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	556,532.63
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	(8,261.23)
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	(25,619.37)
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	47,155.26
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	(8,323.11)
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	15,743.13
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	4,434.08
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	(2,675.12)
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	5,677,260.34
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(11,769,936.53)
1	ED.AN	232115	ACCTS PAY-NUCLEUS AP	ZZ	AA/ZZ	(11,229.17)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(1,791,788.57)
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(618,774.42)

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,174,777.60)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(8,608,055.24)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(2,299,046.38)
1	ED.AN	232635	ACCTS PAY-COLSTRIP TRANSMISSION	ZZ	ZZ	(150,636.16)
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(276,511.67)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,287,445.73)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333.23)
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(2,946,354.82)
1	ED.AN	241200	MISC LIAB-FOREST USE PERMITS	ED	AN	0.00
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(2,487,628.87)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(963,256.92)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(213,366.88)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	(3,006.55)
<b>1</b>	<b>ED.AN Total</b>					<b>41,261,897.78</b>
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	0.00
<b>1</b>	<b>ED.ID Total</b>					<b>0.00</b>
1	ED.WA	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	ED	WA	3,398,013.05
<b>1</b>	<b>ED.WA Total</b>					<b>3,398,013.05</b>
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00
<b>1</b>	<b>GD.AN Total</b>					<b>0.00</b>
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	58,417.06
<b>1</b>	<b>GD.ID Total</b>					<b>58,417.06</b>
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(10,898.98)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	2,622,148.64
1	GD.OR	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	GD	OR	563,033.97
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(40,660.43)
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	3,149.89
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(780,692.42)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	765,692.42
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	0.00
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	0.00
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	124,513.02

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(95,108.08)
<b>1</b>	<b>GD.OR Total</b>					<b>3,151,178.03</b>
1	GD.WA	144500	ACCUMULATED RETAIL W/O-COVID GRANTS	GD	WA	809,047.12
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	113,975.68
<b>1</b>	<b>GD.WA Total</b>					<b>923,022.80</b>
<b>1 Total</b>						<b>48,792,528.72</b>
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(40,896,873.80)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	2,468,763.90
<b>2</b>	<b>CD.AA Total</b>					<b>(38,428,109.90)</b>
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	(125,105.17)
<b>2</b>	<b>CD.ID Total</b>					<b>(125,105.17)</b>
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	292,284.62
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(841,598.16)
<b>2</b>	<b>CD.WA Total</b>					<b>(549,313.54)</b>
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(190.34)
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00
<b>2</b>	<b>ED.AN Total</b>					<b>(190.34)</b>
2	ED.ID	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	ID	(25,613.81)
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	3,196,980.61
<b>2</b>	<b>ED.ID Total</b>					<b>3,171,366.80</b>
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	(50,826.85)
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	15,232,237.51
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	0.00
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(855,952.13)
<b>2</b>	<b>ED.WA Total</b>					<b>14,325,458.53</b>



**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00
<b>2</b>	<b>GD.AA Total</b>					<b>0.00</b>
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	0.00
<b>2</b>	<b>GD.AN Total</b>					<b>0.00</b>
2	GD.ID	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	ID	(5,667.36)
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	562,741.50
<b>2</b>	<b>GD.ID Total</b>					<b>557,074.14</b>
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	(4,698.42)
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	2,883,476.58
<b>2</b>	<b>GD.WA Total</b>					<b>2,878,778.16</b>
<b>2 Total</b>						<b>(18,170,041.32)</b>
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	(14,946.67)
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	0.00
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	4,228,729.99
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	7,470,820.04
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	0.00
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	15,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	5,000.00
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	72,894,152.04
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	0.00
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(2,234,447.81)
4	CD.AA	143020	GST	ZZ	ZZ	4,507,713.41
4	CD.AA	143025	HST	ZZ	ZZ	0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(48,243.53)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	1,981,668.38
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	3,302,246.09
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	652,223.55
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	2,164.13
4	CD.AA	144140	ACCUMULATED PROVISION-MISC UNCOLL	ZZ	ZZ	(28,929.20)
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	50,978,299.69

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	8,964.13
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(675.67)
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	1,525.61
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	1,008.70
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	15,841.79
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	4,827,774.96
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	516,481.14
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	11,694,658.70
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	2,111,543.20
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	78,191.25
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	(2,583,893.96)
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	(82,759.02)
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	9,303.01
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	30,093.08
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	1,579,306.58
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	819,107.47
4	CD.AA	182383	REGULATORY ASSET WORKERS COMP	CD	AA	1,124,353.70
4	CD.AA	184100	TRANSPORTAION CLEARING	ZZ	ZZ	0.00
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	2,212.89
4	CD.AA	184265	PAYROLL BENEFITS CLEARING - NON SERVIC	ZZ	ZZ	27.70
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	0.00
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	(0.01)
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	4,974,598.11
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	9,071.14
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	274,599.72
4	CD.AA	190152	ADFIT HRA-RETIREE	CD/ZZ	AA/AN/ZZ	(57,441.15)
4	CD.AA	190153	ADFIT HAR-ACTIVE EMPLOYEES	CD/ZZ	AA/AN/ZZ	776,793.65
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	2,830,556.35
4	CD.AA	190860	ADFIT INCENTIVES	CD	AA	(59,008.50)
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(37,764,197.43)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	88,909,344.95
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(5,174,151.12)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(7,006,930.09)

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(2,076,498.05)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(11,546,010.10)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	163,239.96
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	485.72
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(21,553,585.32)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	1,658.29
4	CD.AA	232301	ACCTS PAY-PAYROLL ACCRUAL	ZZ	ZZ	(6,297,341.40)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	2,234,447.81
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(1,216,754.95)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(966,318.19)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(4,167,289.49)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(53,826.62)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(27,968.00)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(78,235.20)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	35,598,178.35
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	83,651.69
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	56,814.52
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(114,935.60)
4	CD.AA	236615	TAXES ACCRUED-PAYROLL TAX	ZZ	ZZ	(526,943.46)
4	CD.AA	236616	TAXES ACCRUED-PAYROLL INCENTIVES	ZZ	ZZ	(315,891.17)
4	CD.AA	236617	TAXES ACCRUED-CARES ACT SSIE	ZZ	ZZ	(6,700,992.10)
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(25,070,395.52)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(246,451.45)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	21,305.77
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(15,061.48)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(762,785.17)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	0.00
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00
4	CD.AA	242115	MISC LIAB-SUA JPMORGAN CHASE	ZZ	ZZ	(642,730.89)

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	242125	MISC LIAB-SOFTWARE LICENSES	ZZ	ZZ	(312,986.68)
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	202,552.20
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(27,573,088.07)
4	CD.AA	242701	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(25,375.35)
4	CD.AA	242720	EMPLOYEE RELIEF FUND	ZZ	ZZ	(2,210.43)
4	CD.AA	242830	MISC LIAB-OL DONATION POOL	ZZ	ZZ	(1,124,353.70)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(913,949.36)
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(3,806,382.30)
4	CD.AA	253125	MISC LIAB-SOFTWARE LICENSES	ZZ	ZZ	(287,612.23)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	(14,247,880.26)
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	(18,822.77)
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	205,090.69
4	CD.AA	283165	ADFIT-PREPAID EXPENSES (165100/165150)	CD	AA	(691,585.14)
<b>4</b>	<b>CD.AA Total</b>					<b>118,760,915.54</b>
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(30,667.74)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(50,167.08)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00
<b>4</b>	<b>CD.AN Total</b>					<b>(80,834.82)</b>
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	16,671.87
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(226.40)
<b>4</b>	<b>CD.ID Total</b>					<b>16,445.47</b>
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(525,612.03)
4	CD.WA	236500	TAXES OTHER THAN INC-WA/ID & O	CD	WA	0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(851.52)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	0.00
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	0.00
<b>4</b>	<b>CD.WA Total</b>					<b>(526,463.55)</b>
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	81,374.56
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(11,450,626.71)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(832,291.65)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(134,987.58)
<b>4</b>	<b>ED.AN Total</b>					<b>(12,336,531.38)</b>

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	ED.ID	190449	ADFIT RATE REFUND	ED	ID	0.00
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,669,215.41
4	ED.ID	229000	RATE REFUND LIABILITY	ED	ID	0.00
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00
<b>4</b>	<b>ED.ID Total</b>					<b>2,669,215.41</b>
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	4,049.54
<b>4</b>	<b>ED.MT Total</b>					<b>4,049.54</b>
4	ED.WA	190449	ADFIT RATE REFUND	ED	WA	147,048.55
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	8,389,859.89
4	ED.WA	229000	RATE REFUND LIABILITY	ED	WA	0.00
4	ED.WA	229020	RATE REFUND LIABILITY-REMAND	ED	WA	(473,633.19)
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00
4	ED.WA	254240	COLSTRIP COMMUNITY SOLAR FUND	ED	WA	(625,000.00)
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00
<b>4</b>	<b>ED.WA Total</b>					<b>7,438,275.25</b>
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	13,687,697.88
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	5,797,537.89
4	GD.AA	143503	ACCUM PROV FOR INJURY & DAMAGE	ZZ	ZZ	0.00
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	0.00
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(20,796,700.19)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	189.55
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	16,753.84
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(508,716.05)
<b>4</b>	<b>GD.AA Total</b>					<b>(1,803,237.08)</b>
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	10,500.00
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,902,888.56)
<b>4</b>	<b>GD.AN Total</b>					<b>(3,892,388.56)</b>
4	GD.ID	190305	ADFIT DEPRECIATION STUDY DEFERRAL	GD	ID	158,815.28
4	GD.ID	190449	ADFIT RATE REFUND	GD	ID	0.00
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,458,559.52
4	GD.ID	229000	RATE REFUND LIABILITY	GD	ID	0.00
4	GD.ID	254305	DEPRECIATION STUDY DEFERRAL	GD	ID	(759,650.54)
<b>4</b>	<b>GD.ID Total</b>					<b>857,724.26</b>
4	GD.WA	190449	ADFIT RATE REFUND	GD	WA	119,040.68
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,394,329.04
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	0.00

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2021 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(383,836.63)
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(3,647,388.20)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00
<b>4</b>	<b>GD.WA Total</b>					<b>(1,517,855.11)</b>
<b>4 Total</b>						<b>109,589,314.97</b>
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(5,265,233.63)
<b>20</b>	<b>ED.ID Total</b>					<b>(5,265,233.63)</b>
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(6,660,652.73)
<b>20</b>	<b>ED.MT Total</b>					<b>(6,660,652.73)</b>
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	444,903.02
<b>20</b>	<b>ED.OR Total</b>					<b>444,903.02</b>
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(18,312,952.47)
<b>20</b>	<b>ED.WA Total</b>					<b>(18,312,952.47)</b>
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,425,501.43)
<b>20</b>	<b>GD.ID Total</b>					<b>(1,425,501.43)</b>
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(108,273.58)
<b>20</b>	<b>GD.OR Total</b>					<b>(108,273.58)</b>
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(4,736,941.04)
<b>20</b>	<b>GD.WA Total</b>					<b>(4,736,941.04)</b>
<b>20 Total</b>						<b>(36,064,651.86)</b>
<b>Grand Total</b>						<b>\$104,147,150.51</b>

MIZUHO-134122

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest- Bearing Balance	Monthly Avg Bal
202012	3,589,801		291	0.0008	372,520	
202101	(1,652,939)	968,431	276	0.0008	353,062	362,791
202102	(1,109,828)	(1,381,383)	310	0.0008	396,881	374,971
202103	4,260,466	1,575,319	332	0.0008	425,223	411,052
202104	9,653,101	6,956,783	452	0.0008	578,225	501,724
202105	5,469,595	7,561,348	424	0.0008	542,535	560,380
202106	14,364,887	9,917,241	548	0.0008	702,129	622,332
202107	6,938,452	10,651,669	655	0.0008	838,208	770,169
202108	372,711	3,655,581	618	0.0008	790,702	814,455
202109	6,436,163	3,404,437	596	0.0008	763,397	777,049
202110	(8,838,745)	(1,201,291)	-	0.0008	-	381,698
202111	5,787,362	(1,525,692)	-	0.0008	-	-
202112	14,537,270	10,162,316	-	0.0008	-	-
		4,228,730				464,718

Adjustment - Reduction to Working Capital Rate Base:

Mizuho	464,718
Wells	48,225
Total ADJ	512,943

WA Electric Share 250,482

WA Gas Share 76,382

## WELLS FARGO-134123

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
202012	1,362,731		71	0.001667	42,600	
202101	(1,824,039)	(230,654)	67	0.001667	40,200	41,400
202102	(1,266,367)	(1,545,203)	-	0.001667	-	20,100
202103	3,335,129	1,034,381	201	0.001667	(120,600)	(60,300)
202104	9,080,479	6,207,804	77	0.001667	46,200	(37,200)
202105	4,823,098	6,951,788	288	0.001667	(172,800)	(63,300)
202106	16,890,309	10,856,703	475	0.001667	285,000	56,100
202107	10,753,775	13,822,042	639	0.001667	383,400	334,200
202108	4,336,781	7,545,278	454	0.001667	272,400	327,900
202109	16,510,631	10,423,706	294	0.001667	(176,400)	48,000
202110	3,911,991	10,211,311	-	0.001667	-	(88,200)
202111	14,402,028	9,157,009	-	0.001667	-	-
202112	16,029,320	15,215,674	-	0.001667	-	-
		<u>7,470,820</u>				<u>48,225</u>

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.



**FERC Accounts 134122 – Other Special Deposits Mizuho and 134123 – Other Special Deposits Wells**

Wells Fargo Securities, LLC (Wells) and Mizuho Securities USA, LLC (Mizuho) are registered futures commission merchants (FCM) with the Commodity Futures Trading Commission (CFTC) and members of the National Futures Association (NFA). Avista transacts futures-based swaps for power and natural gas, through ICE (Intercontinental Exchange) Futures Europe, one of the derivative exchanges and Swap Execution Facilities whom both Wells and Mizuho are clearing members.

Clearing members stand in the middle of each trade and become the central counterparty to the trade, thereby guaranteeing financial performance of the contract, mitigating counterparty risk for Avista, and providing more liquid markets. Transactions executed on these exchanges are financially cleared through either Wells or Mizuho. There are stringent requirements including minimum capital levels, operational and technical abilities, and risk management competence that FCM's must meet and maintain to be clearing members.

When Avista enters into a financial transaction, the transaction is assessed initial margin, based on published rates by the Exchange for each futures product (i.e. Mid C Pwr, Mid C Peak, Nymex Alberta, Nymex Malin, etc.) and cash is posted to either Wells or Mizuho into Avista's segregated accounts. Initial margins represent a theoretical loss that could occur over a specified time based on historical price volatility. In addition, transactions are marked to market (MTM) daily to ensure adequate margin which may require an additional deposit to Wells or Mizuho. Avista wires funds to or receives funds from Wells and Mizuho daily. The funds are cumulative of changes in initial margin, MTM changes, fees (commissions, clearing, NFA, etc.), and profit or loss of settled transactions with the net deficit/excess amount either being wired or received.

Minimal interest is calculated by Wells and Mizuho on a minimal portion of Avista's account in slightly different manners. Wells calculates interest daily using the margin excess or deficit amount, based on the 90 day T-Bill rate. Mizuho calculates interest daily using the difference between the ending account balance and the open trade equity balance. The interest income or interest expense is credited or debited to Avista's accounts after month end by Wells and Mizuho.

As described above, for the deposits in FERC Accounts 134122 and 134123, only a minimal portion of the balances earn minimal interest. Avista has determined that of the system AMA balances of \$30.6 million included in these two accounts, approximately \$7.7 million effectively earned interest. Therefore, the Company is proposing to remove Washington's share of these balances that were "interest-bearing" from working capital. WA electric share is \$3.752 million and WA natural gas share is \$1.144 million that will be removed from working capital rate base. The remaining balances included in working capital in FERC Accounts 134122 and 134123 represent the non-interest bearing portion of the account balances. Please see spreadsheet called "WellsMizuho- Calculate Interest-Bearing Amount-2019" for the calculation of the interest-bearing amounts.

This method of treatment is consistent with that discussed with WA Staff (B. Erdahl) and supported within Ms. Erdahl's Working Capital Direct testimony in Docket UE-190334 et al.

Natural Gas CBR 12.2021 - Workpapers

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Remove AMI
	Adjstment Number	1.04
	Workpaper Reference	G-AMI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	80
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (80)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	(28,850)
34	General Plant	-
35	Total Plant in Service	(28,850)
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	5,946
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	5,946
40	NET PLANT	(22,904)
41	DEFREED TAXES	4,453
42	Net Plant After DFIT	(18,451)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	3,230
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (15,221)

WA Natural Gas					
	<u>Cost</u>	<u>A/D</u>	<u>ADFIT</u>	<u>Rate Base</u>	<u>AMA</u>
12/31/2016					
1/31/2017					
2/28/2017					
3/31/2017	188,729	(1,544)	(71,882)	115,303	
4/30/2017	188,729	(4,633)	(95,843)	88,253	
5/31/2017	188,729	(7,721)	(119,804)	61,204	
6/30/2017	188,729	(10,810)	(143,765)	34,155	
7/31/2017	188,729	(13,898)	(167,725)	7,106	
8/31/2017	188,729	(16,987)	(191,686)	(19,944)	
9/30/2017	188,729	(20,075)	(215,647)	(46,993)	
10/31/2017	4,474,801	(74,160)	(239,608)	4,161,034	
11/30/2017	4,700,981	(113,518)	(263,568)	4,323,894	
12/31/2017	4,958,199	(153,289)	(287,529)	4,517,381	
1/31/2018	4,993,514	(193,055)	(334,608)	4,465,851	
2/28/2018	5,026,314	(232,205)	(381,687)	4,412,422	
3/31/2018	5,026,345	(271,480)	(428,766)	4,326,099	
4/30/2018	5,026,345	(310,755)	(475,845)	4,239,745	
5/31/2018	5,026,345	(350,001)	(522,924)	4,153,419	
6/30/2018	5,026,345	(389,277)	(570,004)	4,067,065	
7/31/2018	5,026,345	(428,552)	(617,083)	3,980,711	
8/31/2018	5,026,345	(467,827)	(664,162)	3,894,356	
9/30/2018	11,186,452	(545,619)	(711,241)	9,929,592	
10/31/2018	11,532,948	(669,829)	(758,320)	10,104,799	
11/30/2018	11,917,316	(793,656)	(805,399)	10,318,261	
12/31/2018	14,399,617	(933,449)	(852,478)	12,613,690	6,038,155
1/31/2019	14,875,498	(1,073,562)	(877,551)	12,924,385	6,727,940
2/28/2019	16,153,034	(1,225,049)	(905,649)	14,022,336	7,480,792
3/31/2019	18,164,475	(1,388,592)	(933,747)	15,842,136	8,361,040
4/30/2019	18,909,658	(1,560,602)	(963,107)	16,385,949	9,346,966
5/31/2019	19,946,400	(1,737,644)	(992,070)	17,216,686	10,397,361
6/30/2019	22,353,626	(1,924,204)	(1,021,374)	19,408,048	11,580,871
7/31/2019	22,927,103	(2,117,782)	(1,050,074)	19,759,247	12,877,518
8/31/2019	24,039,393	(2,293,451)	(1,073,521)	20,672,421	14,234,043
9/30/2019	25,228,113	(2,499,230)	(1,102,100)	21,626,783	15,420,512
10/31/2019	25,223,259	(2,708,627)	(1,129,953)	21,384,679	16,377,890
11/30/2019	26,184,830	(2,920,682)	(1,158,833)	22,105,315	17,339,012
12/31/2019	28,959,021	(3,104,842)	(4,332,228)	21,521,951	18,201,317
1/31/2020	29,801,679	(3,394,875)	(4,436,200)	21,970,604	18,949,420
2/29/2020	30,553,284	(3,636,210)	(4,540,173)	22,376,901	19,674,453
3/31/2020	31,518,655	(3,881,531)	(4,644,146)	22,992,978	20,320,512
4/30/2020	31,613,989	(4,128,993)	(4,748,118)	22,736,878	20,883,086
5/31/2020	32,130,523	(4,378,157)	(4,852,091)	22,900,275	21,384,524
6/30/2020	33,166,481	(4,631,968)	(4,956,063)	23,578,450	21,795,107
7/31/2020	33,777,821	(4,890,686)	(5,060,036)	23,827,099	22,138,367
8/31/2020	34,265,301	(5,152,454)	(5,164,009)	23,948,838	22,444,379

Natural Gas CBR 12.2021 - Workpapers

9/30/2020	34,582,593	(5,416,456)	(5,267,981)	23,898,156	22,675,537
10/31/2020	35,392,804	(5,683,589)	(5,371,954)	24,337,261	22,893,201
11/30/2020	35,643,577	(5,953,669)	(5,475,926)	24,213,982	23,104,087
12/31/2020	35,769,159	(6,231,855)	(5,579,899)	23,957,405	23,293,425
1/31/2021	35,857,680	(6,500,482)	(5,589,517)	23,767,681	23,469,780
2/28/2021	35,789,742	(6,772,428)	(5,599,135)	23,418,179	23,588,045
3/31/2021	36,042,380	(7,044,886)	(5,608,753)	23,388,741	23,647,922
4/30/2021	35,799,543	(7,317,372)	(5,618,371)	22,863,800	23,669,700
5/31/2021	35,954,530	(7,589,615)	(5,627,989)	22,736,926	23,668,183
6/30/2021	36,068,884	(7,862,604)	(5,637,607)	22,568,673	23,619,302
7/31/2021	36,134,892	(8,136,095)	(5,647,225)	22,351,572	23,515,748
8/31/2021	38,079,161	(8,363,202)	(5,656,843)	24,059,116	23,458,863
9/30/2021	38,593,725	(8,647,109)	(5,666,461)	24,280,155	23,479,374
10/31/2021	-	-	-	-	22,481,238
11/30/2021	-	-	-	-	20,458,270
12/31/2021	-	-	-	-	18,451,129
	28,850,426	(5,945,810)	(4,453,487)	18,451,129	

182331.ED.WA				182337.ED.WA			283436.ED.WA				
Beg Bal	Amort	End Bal		Beg Bal	Amort	End Bal	Beg Bal	Amort	End Bal		
12/31/2020		-		12/31/2020		-	12/31/2020		-		
1/31/2021	-	-		1/31/2021	-	-	1/31/2021	-	-		
2/28/2021	-	-		2/28/2021	-	-	2/28/2021	-	-		
3/31/2021	-	-		3/31/2021	-	-	3/31/2021	-	-		
4/30/2021	-	-		4/30/2021	-	-	4/30/2021	-	-		
5/31/2021	-	-		5/31/2021	-	-	5/31/2021	-	-		
6/30/2021	-	-		6/30/2021	-	-	6/30/2021	-	-		
7/31/2021	-	-		7/31/2021	-	-	7/31/2021	-	-		
8/31/2021	-	-		8/31/2021	-	-	8/31/2021	-	-		
9/30/2021	18,065,181	-	18,065,181	9/30/2021	27,689,190	-	27,689,190	9/30/2021	(5,330,865)	-	(5,330,865.34) Calculated ADFIT
10/31/2021	18,065,181	(133,219)	17,931,963	10/31/2021	27,689,190	(224,003)	27,465,187	10/31/2021	(5,330,865)	75,016	(5,255,849)
11/30/2021	17,931,963	(133,219)	17,798,744	11/30/2021	27,465,187	(224,003)	27,241,184	11/30/2021	(5,255,849)	75,016	(5,180,832)
12/31/2021	17,798,744	(133,219)	17,665,526	12/31/2021	27,241,184	(224,003)	27,017,182	12/31/2021	(5,180,832)	75,016	(5,105,816)
AMA		5,219,054		AMA		7,992,013		AMA		(1,526,704)	
											REG ASSET
											11,684,362

182331.GD.WA				182337.GD.WA			283436.GD.WA				
Beg Bal	Amort	End Bal		Beg Bal	Amort	End Bal	Beg Bal	Amort	End Bal		
12/31/2020		-		12/31/2020		-	12/31/2020		-		
1/31/2021	-	-		1/31/2021	-	-	1/31/2021	-	-		
2/28/2021	-	-		2/28/2021	-	-	2/28/2021	-	-		
3/31/2021	-	-		3/31/2021	-	-	3/31/2021	-	-		
4/30/2021	-	-		4/30/2021	-	-	4/30/2021	-	-		
5/31/2021	-	-		5/31/2021	-	-	5/31/2021	-	-		
6/30/2021	-	-		6/30/2021	-	-	6/30/2021	-	-		
7/31/2021	-	-		7/31/2021	-	-	7/31/2021	-	-		
8/31/2021	-	-		8/31/2021	-	-	8/31/2021	-	-		
9/30/2021	3,839,351	-	3,839,351	9/30/2021	9,225,174	-	9,225,174	9/30/2021	(1,881,062)	-	(1,881,062.00) Calculated ADFIT
10/31/2021	3,839,351	(29,784)	3,809,567	10/31/2021	9,225,174	(78,231)	9,146,944	10/31/2021	(1,881,062)	22,683	(1,858,379)
11/30/2021	3,809,567	(29,784)	3,779,783	11/30/2021	9,146,944	(78,231)	9,068,713	11/30/2021	(1,858,379)	22,683	(1,835,696)
12/31/2021	3,779,783	(29,784)	3,750,000	12/31/2021	9,068,713	(78,231)	8,990,483	12/31/2021	(1,835,696)	22,683	(1,813,013)
AMA		1,108,642		AMA		2,661,339		AMA		(540,137)	
											REG ASSET
											3,229,844

	E	G
Plant	20,369,298	4,107,087
254332	(2,304,117)	(267,736)
	<u>18,065,181</u>	<u>3,839,351</u>

Note: ADFIT on the plant balances are recorded in FERC 282900. The tax department is working to transfer the ADFIT from FERC 282900 to FERC 283436, so all ADFIT on FERC 182331 and 182337 is in same account.

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes 2.01 G-EBO
	Adjstment Number Workpaper Reference	
	REVENUES	
1	Total General Business	\$ (5,479)
2	Total Transportation	(124)
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,603)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,604)
16	Total Distribution	<u>(5,604)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(5,604)</u>
26	OPERATING INCOME BEFORE FIT	1
	FEDERAL INCOME TAX	
27	Current Accrual	0
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 1</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**AVISTA UTILITIES  
ELIMINATE B & O TAXES  
Twelve Months Ended December 31, 2021  
NATURAL GAS**

	<u>Washington</u>	
<b>General Business Revenue</b>		
B&O Taxes Collected through Schedule 158	5,487,299	
B&O Taxes Collected through Schedule 158A	(8,542)	
Net B&O Taxes Collected through Schedule 158 and 158A	<u>5,478,757</u>	
<b>Other Revenue</b>		
B&O Taxes Collected through Schedule 158	123,923	
B&O Taxes Collected through Schedule 158A	0	
Net B&O Taxes Collected through Schedule 158 and 158A	<u>123,923</u>	
<b>Total B&amp;O Taxes Collected</b>		5,602,680
<b>Expense per Account 408120</b>	<b>G-EBO-5</b> 5,612,963	
Adjustments to 408120	<u>0</u>	
Expense per Account 408120	5,612,963	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	<b>G-EBO-2</b> (8,542)	
<b>Net B&amp;O Taxes Expensed</b>		<u>5,604,421</u>
<b>Net Impact on NOI Before FIT</b>		<b><u>1,741</u></b>
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES  
B & O TAX COLLECTED  
Twelve Months Ended December 31, 2021  
NATURAL GAS**

DESCRIPTION	CLASS	Schedule 158	Schedule 158A	Total
<b>WASHINGTON</b>				
<b>GENERAL BUSINESS</b>				
Residential	1	3,618,237	(5,448)	3,612,789
PGA Adj Commercial Lg Cust	16	0		0
Firm - Commercial	21	1,811,238	(3,094)	1,808,144
Interruptible - Commercial	22	29,978		29,978
Large Customer - PGA Industrial	17	0		0
Firm - Misc Industrial	31	27,846		27,846
Interruptible - Misc Industrial	41	0		0
Total General Business		5,487,299	(8,542)	<b>5,478,757</b>
<b>OTHER REVENUES</b>				
-Gas Transportation - Commercial	91	88,982		88,982
-Gas Transportation - Industrial	92	34,941		34,941
Total Other Revenues		123,923	0	<b>123,923</b>
TOTAL		5,611,222	(8,542)	5,602,680
(2) Reverse Interdepartmental	80	25	0	25

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Reports



Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:158

Jur	Ferc Acct	Revenue Class	Period	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	12 Month Total
WA	480000	01 RESIDENTIAL		531,016.14	542,037.58	517,032.85	334,571.73	198,276.10	143,385.46	107,056.98	102,710.77	113,079.11	171,000.44	320,170.90	537,899.14	3,618,237.20
	481200	16 LARGE CUSTOMER PGA-COMMERCIAL														0.00
	481200	21 FIRM COMMERCIAL		225,456.43	257,687.03	281,845.36	167,778.90	100,794.58	71,643.57	54,255.62	52,973.46	59,457.93	88,882.01	167,904.49	282,558.17	1,811,237.55
	481250	22 INTERRUPTIBLE COMMERCIAL		3,646.66	1,811.76	5,312.47	2,568.78	1,975.13	1,578.13	1,309.99	1,322.57	1,459.38	1,789.64	3,154.62	4,048.78	29,977.91
	481300	17 LARGE CUSTOMER PGA-INDUSTRIAL														0.00
	481300	31 FIRM- INDUSTRIAL		3,416.34	4,168.57	4,354.59	2,488.73	1,218.05	907.63	693.89	602.89	690.04	1,424.31	3,100.86	4,780.31	27,846.21
	489300	91 COMMERCIAL-TRANS OF GAS		10,692.53	10,369.01	10,729.80	8,737.41	7,282.49	6,037.55	4,771.99	4,469.12	4,738.92	5,222.37	7,191.66	8,739.50	88,982.35
	489300	92 INDUSTRIAL-TRANS OF GAS FC		2,940.95	3,110.96	2,997.43	2,686.75	2,998.63	2,693.64	2,662.22	2,823.47	3,616.42	2,482.67	2,873.91	3,053.90	34,940.95
	484000	80 INTERDEPARTMENT REVENUE									2.21	1.40	2.36	6.72	12.51	25.20
				<b>777,169.05</b>	<b>819,184.91</b>	<b>822,272.50</b>	<b>518,832.30</b>	<b>312,544.98</b>	<b>226,245.98</b>	<b>170,750.69</b>	<b>164,904.49</b>	<b>183,043.20</b>	<b>270,803.80</b>	<b>504,403.16</b>	<b>841,092.31</b>	<b>5,611,247.37</b>
Total				<b>777,169.05</b>	<b>819,184.91</b>	<b>822,272.50</b>	<b>518,832.30</b>	<b>312,544.98</b>	<b>226,245.98</b>	<b>170,750.69</b>	<b>164,904.49</b>	<b>183,043.20</b>	<b>270,803.80</b>	<b>504,403.16</b>	<b>841,092.31</b>	<b>5,611,247.37</b>

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:158A

		Revenue Amt													
		Period	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	12 Month Total
Jur	Ferc Acct Revenue Class														
WA	481200 21		(601.27)	(617.10)	(561.02)	(476.12)	(423.00)	(354.51)	(204.49)	(145.50)	(221.81)	(297.72)	(553.97)	(991.85)	<b>(5,448.36)</b> G-EBO-2
	489300 91		(369.96)	(361.10)	(359.13)	(287.35)	(239.06)	(212.52)	(183.38)	(177.13)	(178.76)	(182.48)	(243.48)	(299.57)	<b>(3,093.92)</b> G-EBO-2
Total			<b>(971.23)</b>	<b>(978.20)</b>	<b>(920.15)</b>	<b>(763.47)</b>	<b>(662.06)</b>	<b>(567.03)</b>	<b>(387.87)</b>	<b>(322.63)</b>	<b>(400.57)</b>	<b>(480.20)</b>	<b>(797.45)</b>	<b>(1,291.42)</b>	<b>(8,542.28)</b>

Ferc Acct	Service	Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,673,511	3,673,511	0	0
		WA	19,544,378	19,544,378	0	0
			<u>23,217,890</u>	<u>23,217,890</u>	<u>0</u>	<u>0</u>
	GD	ID	1,149,641	0	1,149,641	0
		OR	4,210,228	0	0	4,210,228
		WA	5,612,963 <span style="color: red;">G-EBO-1</span>	0	5,612,963	0
	<u>10,972,832</u>	<u>0</u>	<u>6,762,604</u>	<u>4,210,228</u>		
<b>Total</b>			<b><u>34,190,722</u></b>	<b><u>23,217,890</u></b>	<b><u>6,762,604</u></b>	<b><u>4,210,228</u></b>

Expense per Account 408120 in General Ledger

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ -</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

	PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS					
	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>
<b>Actual Per Results</b>						
<b>U/G Storage (1):</b>						
408190	284,347					284,347
<b>Dist:</b>						
408170	3,316,041	1,633,344		4,767,792		9,717,177
<b>Actual Per Results</b>	3,600,388	1,633,344	-	4,767,792	-	10,001,524

	ALLOCATION			
	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
408190	195,659	88,688	27,439	311,786
408170	3,316,041	1,633,344	4,767,792	9,717,177
	3,511,700	1,722,032	4,795,231	10,028,963

U/G Storage Allocation

<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>
68.81%	31.19%	9.65%

<b>Current Period</b>									
<u>Expense</u>									
	3,600,388	1,633,344	-	4,767,632	-	10,001,364			
<b>U/G Storage:</b>									
408190	284,347					284,347	195,659	88,688	27,439
<b>Dist:</b>									
408170	3,316,041	1,633,344		4,767,632		9,717,017	3,316,041	1,633,344	4,767,632
	3,600,388	1,633,344	-	4,767,632	-	10,001,364	3,511,700	1,722,032	4,795,071

<b>Restating Adjustment</b>									
<b>U/G Storage:</b>									
408190	-	-	-	-	-	-	-	-	-
<b>Dist:</b>									
408170	-	-	-	(160)	-	(160)	-	-	(160)
	-	-	-	(160)	-	(160)	-	-	(160)

Prep by: \_\_\_\_\_

<b>Sum of Transaction Amount - 2021 Actual</b>											
		<b>ED</b>					<b>GD</b>				<b>Grand Total</b>
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	1,298,620	8,030,251	3,565,647	3,352,298	16,246,816				0	16,246,816
408170	TAXES OTHER THAN INC-DIST PROP	3,248,541	9,512		7,946,749	11,204,802	1,633,344	4,767,792	3,316,041	9,717,177	20,921,979
408180	TAXES OTHER THAN INC-TRANS PRO	1,590,963	1,472,412	12,959	3,163,366	6,239,700				0	6,239,700
408190	TAXES OTHER THAN INC - STORAGE					-			284,347	284,347	284,347
<b>Grand Total</b>						<b>33,691,318</b>			<b>284,347</b>	<b>10,001,524</b>	<b>43,692,842</b>
<b>Sum of Transaction Amount - 2021 Less Previous Period True-Up Costs</b>											
		<b>ED</b>					<b>GD</b>				<b>Grand Total</b>
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	1,292,498	8,030,251	3,565,647	3,352,298	16,240,694				-	16,240,694
408170	TAXES OTHER THAN INC-DIST PROP	3,248,541	9,512		7,946,749	11,204,802	1,633,344	4,767,632	3,316,041	9,717,017	20,921,819
408180	TAXES OTHER THAN INC-TRANS PRO	1,590,963	1,472,412	12,959	3,163,366	6,239,700				-	6,239,700
408190	TAXES OTHER THAN INC - STORAGE					-			284,347	284,347	284,347
<b>Grand Total</b>		<b>6,132,002</b>	<b>9,512,175</b>	<b>3,578,606</b>	<b>14,462,413</b>	<b>33,685,196</b>	<b>1,633,344</b>	<b>4,767,632</b>	<b>3,600,388</b>	<b>10,001,364</b>	<b>43,686,560</b>
<b>Difference (represents prior-period costs recorded in 2021)</b>											
		<b>ED</b>					<b>GD</b>				<b>Grand Total</b>
FERC Account	FERC Account Description	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	6,121	-	-	-	6,121	-	-	-	-	6,121
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	-	-	160	-	160	160
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	-	-	-	-	-	-
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>		<b>6,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,121</b>	<b>-</b>	<b>160</b>	<b>-</b>	<b>160</b>	<b>6,281</b>
This is a summary. See file with detail from GL and pivot table.											

**Sum of Transaction Amount**

FERC A Transaction Description	ED ID	ED MT	GD OR	Grand Total WA
408150 ID Property Rebate 2020 Reverse Correction	6,121			6,121
ID Property Rebate 2020 Sign Correction	(6,121)			(6,121)
ID Property Rebate Correct Dec 2020 JET500	3,061			3,061
Idaho Property Tax Rebate 2020	3,061			3,061
408170 OR Fire Assessment V# 1292182			160	160
<b>Total</b>	6,121	-	160	- 6,281

These costs were for past years, but recorded in 2021

	Accrual in 2021			Payments in 2021			Taxes Payable at 12/31/2021			
	Taxes Payable at 12/31/2020 (FERC 236100)	For 2020	For 2021	Total	For 2020	For 2021	Total - See Attached for Detail	Taxes Payable at 12/31/2021 (FERC 236100)	For 2020	For 2021
Washington Electric	(14,377,199)	-	(14,462,413)	(14,462,413)	13,971,828	-	13,971,828	(14,867,784)	(405,371)	(14,462,413)
Idaho Electric	(3,078,358)	(9,182)	(6,123,515)	(6,132,697)	3,078,508	3,064,875	6,143,383	(3,067,672)	(9,032)	(3,058,640)
Montana Electric	(5,798,476)	-	(9,348,437)	(9,348,437)	5,908,734	4,794,151	10,702,885	(4,444,028)	110,258	(4,554,286)
Oregon Electric	(15,356)	-	(3,562,944)	(3,562,944)	-	1,813,433	1,813,433	(1,764,867)	(15,356)	(1,749,511)
	-									
Washington Natural Gas	(3,619,482)	-	(3,600,388)	(3,600,388)	3,490,416	-	3,490,416	(3,729,455)	(129,067)	(3,600,388)
Idaho Natural Gas	(853,530)	-	(1,633,344)	(1,633,344)	853,530	816,671	1,670,202	(816,672)	1	(816,673)
Oregon Natural Gas	(113,049)	-	(4,784,746)	(4,784,746)	-	2,460,077	2,460,077	(2,437,718)	(113,049)	(2,324,669)
<b>Total</b>	<b>(27,855,450)</b>	<b>(9,182)</b>	<b>(43,515,787)</b>	<b>(43,524,969)</b>	<b>27,303,016</b>	<b>12,949,207</b>	<b>40,252,223</b>	<b>(31,128,196)</b>	<b>(561,617)</b>	<b>(30,566,579)</b>

**Notes:**

Washington  
 For 2021 tax assessment, Washington state uses the plant in service at 12/31/2020. The taxes are payable in 2022.

Idaho  
 For the 2021 tax assessment, Idaho uses plant in service at 12/31/2020. One-half of taxes are payable by December 2021 and the other half by June 2022.

Oregon  
 Oregon's tax is assessed on Fiscal Year 7/1-6/30. For the period 7/1/2021-6/30/2022, the taxes are payable in November 2021. Therefore, one-half of the taxes paid in November 2021 were for the period 1/1/2022-6/30/2022 and are therefore shown as a debit in the taxes payable account (ie prepaid).



Journal Name Purchase Invoices USD  
 Tax Type PaynProperty Tax

**Paid totals**

Sum of Transaction Amount		Accounting Year	Half year		2021		Grand Total
Service	Jurisdiction	2020	First	Second	First	Second	
<b>ED</b>	WA	7,069,496		7,062,972	6,988,287	6,983,541	28,104,295
	ID	2,989,595		3,078,559	3,078,508	3,064,875	12,211,537
	MT	5,753,442		5,924,064	5,908,734	4,794,151	22,380,391
	OR			3,530,350		3,626,867	7,157,217
<b>GD</b>	WA	1,781,733		1,781,142	1,745,501	1,744,915	7,053,291
	ID	827,819		853,531	853,530	816,671	3,351,552
	OR			4,564,467	25,246	4,920,155	9,509,868
<b>Grand Total</b>		<b>18,422,085</b>		<b>26,795,086</b>	<b>18,599,807</b>	<b>25,951,174</b>	<b>89,768,151</b>

Journal Name (Multiple Items)  
 Tax Type Accr Property  
 Accounting Year: 2021

**Accrued Totals**

Sum of Transaction Amount		For Previous Year	Half year		Grand Total	
Service	Jurisdiction	For 2020	For 2021	Second		
<b>ED</b>	WA			(7,163,436)	(7,298,977)	(14,462,413)
	ID	(9,182)		(3,389,356)	(2,734,159)	(6,132,697)
	MT			(4,678,658)	(4,669,779)	(9,348,437)
	OR			(1,765,170)	(1,797,774)	(3,562,944)
<b>GD</b>	WA			(1,815,918)	(1,784,470)	(3,600,388)
	ID			(917,670)	(715,674)	(1,633,344)
	OR			(2,282,154)	(2,502,592)	(4,784,746)
<b>Grand Total</b>		<b>(9,182)</b>		<b>(22,012,362)</b>	<b>(21,503,425)</b>	<b>(43,524,969)</b>

2021 - Results of Operations - 12A	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
<b>a-Dec 2021</b>						
<b>KT:[OTX - Taxes Other Than Federal Income Tax (FIT)]</b>						
KU:[]						
<b>KV:[PRODUCTION &amp; TRANSMISSION - Taxes Other Than FIT]</b>						
KW:[408130 State Excise Tax]	52,247	27,483	-	-	-	79,729
KX:[408140 State Kwh Generation Tax]	923,360	485,704	-	-	-	1,409,064
KY:[408150 R&P Property Tax--Production]	10,646,538	5,600,277	-	-	-	16,246,816
KZ:[408180 R&P Property Tax--Transmission]	4,088,875	2,150,825	-	-	-	6,239,700
LA:[409100 State Income Tax--Montana & Oregon]	20,163	10,606	-	-	-	30,769
<b>LB:[PRODUCTION &amp; TRANSMISSION - Total Taxes Other Than FIT]</b>	<b>15,731,183</b>	<b>8,274,895</b>	-	-	-	<b>24,006,078</b>
LC:[]						
<b>LD:[UNDERGROUND STORAGE - Taxes Other Than FIT]</b>						
LE:[408190 Taxes Other Than Inc - Storage]	-	-	175,545	81,363	27,439	284,347
<b>LF:[UNDERGROUND STORAGE - Total Taxes Other Than FIT]</b>	-	-	<b>175,545</b>	<b>81,363</b>	<b>27,439</b>	<b>284,347</b>
LG:[]						
<b>LH:[DISTRIBUTION - Taxes Other Than FIT]</b>						
LI:[408110 State Excise Tax]	22,373,993	-	6,171,696	-	-	28,545,689
LJ:[408120 Municipal Occupation & License Tax]	19,544,378	3,673,511	5,612,963	1,149,641	4,210,228	34,190,722
LK:[408160 Miscellaneous State or Local Tax--WA & ID]	-	138	-	-	-	138
LL:[408170 R&P Property Tax--Distribution]	7,946,749	3,258,053	3,316,041	1,633,344	4,767,792	20,921,979
LM:[409100 State Income Tax--Idaho]	-	170	147	78	70,088	70,483
LN:[411410 Deferred ID ITC]	-	43	-	7	-	50
LO:[411420 Amortization ID ITC]	-	(28,385)	-	(5,013)	-	(33,398)
LP:[409120 OR Corp. Activity Tax (CAT)]	-	-	-	-	775,051	775,051
<b>LQ:[DISTRIBUTION - Total Taxes Other Than FIT]</b>	<b>49,865,121</b>	<b>6,903,530</b>	<b>15,100,847</b>	<b>2,778,057</b>	<b>9,823,159</b>	<b>84,470,714</b>
LR:[]						
LS:[A&G - Taxes Other Than FIT]						
LT:[408115 Payroll Taxes]	4,408,294	2,218,004	1,178,549	441,523	744,615	8,990,984

	Accrual in 2021			Payments in 2021			Taxes Payable at 12/31/2021			
	Taxes Payable at 12/31/2020 (FERC 236100)	For 2020	For 2021	Total	For 2020	For 2021	Total - See Attached for Detail	Taxes Payable at 12/31/2021 (FERC 236100)	For 2020	For 2021
Washington Electric	(14,377,199)	-	(14,462,413)	(14,462,413)	13,971,828	-	13,971,828	(14,867,784)	(405,371)	(14,462,413)
Idaho Electric	(3,078,358)	(9,182)	(6,123,515)	(6,132,697)	3,078,508	3,064,875	6,143,383	(3,067,672)	(9,032)	(3,058,640)
Montana Electric	(5,798,476)	-	(9,348,437)	(9,348,437)	5,908,734	4,794,151	10,702,885	(4,444,028)	110,258	(4,554,286)
Oregon Electric	(15,356)	-	(3,562,944)	(3,562,944)	-	1,813,433	1,813,433	(1,764,867)	(15,356)	(1,749,511)
	-									
Washington Natural Gas	(3,619,482)	-	(3,600,388)	(3,600,388)	3,490,416	-	3,490,416	(3,729,455)	(129,067)	(3,600,388)
Idaho Natural Gas	(853,530)	-	(1,633,344)	(1,633,344)	853,530	816,671	1,670,202	(816,672)	1	(816,673)
Oregon Natural Gas	(113,049)	-	(4,784,746)	(4,784,746)	-	2,460,077	2,460,077	(2,437,718)	(113,049)	(2,324,669)
<b>Total</b>	<b>(27,855,450)</b>	<b>(9,182)</b>	<b>(43,515,787)</b>	<b>(43,524,969)</b>	<b>27,303,016</b>	<b>12,949,207</b>	<b>40,252,223</b>	<b>(31,128,196)</b>	<b>(561,617)</b>	<b>(30,566,579)</b>

**Notes:**

Washington

For 2021 tax assessment, Washington state uses the plant in service at 12/31/2020. The taxes are payable in 2022.

Idaho

For the 2021 tax assessment, Idaho uses plant in service at 12/31/2020. One-half of taxes are payable by December 2021 and the other half by June 2022.

Oregon

Oregon's tax is assessed on Fiscal Year 7/1-6/30. For the period 7/1/2021-6/30/2022, the taxes are payable in November 2021. Therefore, one-half of the taxes paid in November 2021 were for the period 1/1/2022-6/30/2022 and are therefore shown as a debit in the taxes payable account (ie prepaid).

Journal Name Purchase Invoices USD  
 Tax Type PaynProperty Tax

**Paid totals**

Sum of Transaction Amount		Accounting Year	Half year		2021		Grand Total
Service	Jurisdiction	2020	First	Second	First	Second	
<b>ED</b>	WA	7,069,496		7,062,972	6,988,287	6,983,541	28,104,295
	ID	2,989,595		3,078,559	3,078,508	3,064,875	12,211,537
	MT	5,753,442		5,924,064	5,908,734	4,794,151	22,380,391
	OR			3,530,350		3,626,867	7,157,217
<b>GD</b>	WA	1,781,733		1,781,142	1,745,501	1,744,915	7,053,291
	ID	827,819		853,531	853,530	816,671	3,351,552
	OR			4,564,467	25,246	4,920,155	9,509,868
<b>Grand Total</b>		<b>18,422,085</b>		<b>26,795,086</b>	<b>18,599,807</b>	<b>25,951,174</b>	<b>89,768,151</b>

Journal Name (Multiple Items)  
 Tax Type Accr Property  
 Accounting Year: 2021

**Accrued Totals**

Sum of Transaction Amount		For Previous Year	Half year		Grand Total	
Service	Jurisdiction	For 2020	For 2021	Second		
<b>ED</b>	WA			(7,163,436)	(7,298,977)	(14,462,413)
	ID	(9,182)		(3,389,356)	(2,734,159)	(6,132,697)
	MT			(4,678,658)	(4,669,779)	(9,348,437)
	OR			(1,765,170)	(1,797,774)	(3,562,944)
<b>GD</b>	WA			(1,815,918)	(1,784,470)	(3,600,388)
	ID			(917,670)	(715,674)	(1,633,344)
	OR			(2,282,154)	(2,502,592)	(4,784,746)
<b>Grand Total</b>		<b>(9,182)</b>		<b>(22,012,362)</b>	<b>(21,503,425)</b>	<b>(43,524,969)</b>

2021 - Results of Operations - 12A	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
<b>a-Dec 2021</b>						
<b>KT:[OTX - Taxes Other Than Federal Income Tax (FIT)]</b>						
KU:[]						
<b>KV:[PRODUCTION &amp; TRANSMISSION - Taxes Other Than FIT]</b>						
KW:[408130 State Excise Tax]	52,247	27,483	-	-	-	79,729
KX:[408140 State Kwh Generation Tax]	923,360	485,704	-	-	-	1,409,064
KY:[408150 R&P Property Tax--Production]	10,646,538	5,600,277	-	-	-	16,246,816
KZ:[408180 R&P Property Tax--Transmission]	4,088,875	2,150,825	-	-	-	6,239,700
LA:[409100 State Income Tax--Montana & Oregon]	20,163	10,606	-	-	-	30,769
<b>LB:[PRODUCTION &amp; TRANSMISSION - Total Taxes Other Than FIT]</b>	<b>15,731,183</b>	<b>8,274,895</b>	-	-	-	<b>24,006,078</b>
LC:[]						
<b>LD:[UNDERGROUND STORAGE - Taxes Other Than FIT]</b>						
LE:[408190 Taxes Other Than Inc - Storage]	-	-	175,545	81,363	27,439	284,347
<b>LF:[UNDERGROUND STORAGE - Total Taxes Other Than FIT]</b>	-	-	<b>175,545</b>	<b>81,363</b>	<b>27,439</b>	<b>284,347</b>
LG:[]						
<b>LH:[DISTRIBUTION - Taxes Other Than FIT]</b>						
LI:[408110 State Excise Tax]	22,373,993	-	6,171,696	-	-	28,545,689
LJ:[408120 Municipal Occupation & License Tax]	19,544,378	3,673,511	5,612,963	1,149,641	4,210,228	34,190,722
LK:[408160 Miscellaneous State or Local Tax--WA & ID]	-	138	-	-	-	138
LL:[408170 R&P Property Tax--Distribution]	7,946,749	3,258,053	3,316,041	1,633,344	4,767,792	20,921,979
LM:[409100 State Income Tax--Idaho]	-	170	147	78	70,088	70,483
LN:[411410 Deferred ID ITC]	-	43	-	7	-	50
LO:[411420 Amortization ID ITC]	-	(28,385)	-	(5,013)	-	(33,398)
LP:[409120 OR Corp. Activity Tax (CAT)]	-	-	-	-	775,051	775,051
<b>LQ:[DISTRIBUTION - Total Taxes Other Than FIT]</b>	<b>49,865,121</b>	<b>6,903,530</b>	<b>15,100,847</b>	<b>2,778,057</b>	<b>9,823,159</b>	<b>84,470,714</b>
LR:[]						
LS:[A&G - Taxes Other Than FIT]						
LT:[408115 Payroll Taxes]	4,408,294	2,218,004	1,178,549	441,523	744,615	8,990,984

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjstment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(531)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(531)
26	OPERATING INCOME BEFORE FIT	531
	FEDERAL INCOME TAX	
27	Current Accrual	112
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 419
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2021**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	1,744,092	1,222,546	521,546
Less:			
Accrual for Write-offs (2)	6,543,365 C-UE-2	7,102,023	(558,658)
(Less) Covid Deferral	<u>(3,322,239) C-UE-5</u>	<u>(3,322,239)</u>	<u>-</u>
Adjusted Write-off Accrual	3,221,126	3,779,784	(558,658)
Net Under (Over) Accrued	<u><u>(1,477,034)</u></u>	<u><u>(2,557,238)</u></u>	<u><u>1,080,204</u></u>
Allocation Note 2: Customers	100.000%	65.257%	34.743%
<b>GAS</b>			
Actual Net Write-offs (1)	480,633	355,340	125,293
Less:			
Accrual for Write-offs (2)	1,610,067 C-UE-2	1,610,067	(173,935)
(Less) Covid Deferral	<u>(723,965) C-UE-5</u>	<u>(723,965)</u>	<u>-</u>
Adjusted Write-off Accrual	886,102	886,102	(173,935)
Net Under (Over) Accrued	<u><u>(405,469)</u></u>	<u><u>(530,762)</u></u>	<u><u>299,228</u></u>
Allocation Note 2: Customers	100.000%	65.799%	34.201%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2021**

**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	Sales to Ultimate Customers (3)		Allocated Net Write-offs (4)
	(a)	Percent	(c)
<b>WASHINGTON TOTALS</b>			
Electric	568,171,936 C-UE-3	77.480%	1,222,546
Gas	165,103,282 C-UE-3	22.520%	355,340
Total	733,275,219	100.000%	1,577,886
<b>IDAHO TOTALS</b>			
Electric	278,815,918 C-UE-3	80.630%	521,546
Gas	66,984,522 C-UE-3	19.370%	125,293
Total	345,800,440	100.000%	646,839
<b>Total Company</b>	<b>1,079,075,658</b>		<b>2,224,725</b>

(3) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(4) Allocated Net Write-offs from Account 144200.

	<u>Acct 144200</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA		2,387,270 C-UE-2	
Reinstatements & Recoveries WA		(809,384) C-UE-2	
		1,577,886	
<u>Idaho</u>			
Write-Offs ID		824,263 C-UE-2	
Reinstatements & Recoveries ID		(177,424) C-UE-2	
		646,839	
		2,224,725	- check



AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2021

AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2021

	WRITE-OFFS				REINSTATEMENTS AND RECOVERIES				NET WRITEOFFS FOR CD AA					
	144200 ED ID	144200 ED WA	144200 GD ID	144200 GD WA	144200 ED ID	144200 ED WA	144200 GD ID	144200 GD WA	144990 CD AA	Allocation ED ID	ED WA	GD ID	GD WA	GD OR
202101	82,656	107,034	11,647	14,392	(13,278)	(59,986)	(2,341)	(11,795)	367	66	125	43	82	50
202102	46,874	115,520	10,532	20,076	(12,191)	(59,899)	(2,296)	(13,234)	124	22	42	14	28	17
202103	49,079	107,038	12,157	22,883	(29,570)	(119,831)	(7,265)	(29,946)	220	40	75	26	49	30
202104	57,347	165,389	8,370	33,531	(20,897)	(84,798)	(4,402)	(20,242)	128	23	43	15	29	17
202105	68,034	156,170	11,842	39,859	(10,115)	(59,456)	(2,591)	(11,624)	39	7	13	5	9	5
202106	53,837	198,756	15,805	41,297	(14,468)	(53,131)	(2,894)	(12,215)	8	2	3	1	2	1
202107	81,219	394,324	25,023	62,648	(8,582)	(42,279)	(1,659)	(11,641)	205	37	70	24	46	28
202108	54,881	220,553	8,119	42,403	(9,397)	(53,882)	(1,466)	(18,650)	363	66	123	42	82	50
202109	68,285	180,267	12,896	36,707	(8,494)	(31,130)	(2,415)	(10,003)	443	80	151	52	100	61
202110	66,289	156,682	8,872	32,492	(8,764)	(45,979)	(2,190)	(11,525)	433	79	148	51	97	59
202111	56,566	173,099	4,692	25,251	(10,370)	(38,861)	(1,440)	(8,902)	317	57	108	37	71	43
202112	8,004	33,411	333	5,773	(333)	(364)	(4)	(10)	386	70	132	45	87	53
	693,072	2,008,244	130,287	377,312	(146,460)	(649,597)	(30,964)	(159,787)	3,032	550	1,032	354	682	415

	ACCRUAL UNCOLLECTIBLE EXPENSE				
	ED.ID	ED.WA	GD.ID	GD.OR	GD.WA
202101	107,283	295,057	30,644	55,733	79,555
202102	123,004	371,417	21,300	24,000	64,550
202103	(142,621)	2,348,875	(8,978)	280,936	508,059
202104	44,725	316,730	21,956	37,885	68,503
202105	(1,225,721)	1,500,697	(439,704)	264,501	390,027
202106	124,327	1,800,055	118,347	212,002	386,831
202107	127,566	940,840	15,573	112,535	203,486
202108	106,246	208,664	15,000	24,959	45,130
202109	91,551	519,521	14,425	62,141	112,363
202110	39,968	(782,732)	5,678	(93,623)	(169,290)
202111	25,384	(28,904)	22,986	145,286	5,537
202112	19,629	(388,197)	8,838	(55,584)	(84,685)
Annual Exp.	(558,658)	7,102,023	(173,935)	1,070,770	1,610,067
	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1

824,263 ID total C-UE-1 (177,424) ID total C-UE-1  
 2,387,270 WA total ↓ (809,384) WA total ↓

**AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2021**

**Washington Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
202101	(27,540,660)	(18,856,580)	(4,497,158)	(353,471)	(106,661)	1,743,140	(49,611,389)
202102	(26,163,312)	(17,846,082)	(4,646,414)	(340,063)	(109,588)	1,522,103	(47,583,355)
202103	(27,832,336)	(20,440,315)	(4,642,440)	(469,943)	(105,081)	4,982,901	(48,507,213)
202104	(20,153,018)	(17,779,820)	(5,073,190)	(389,578)	(98,156)	2,093,353	(41,400,408)
202105	(16,800,173)	(17,568,546)	(5,376,267)	(393,436)	(87,426)	(2,430,436)	(42,656,285)
202106	(18,123,353)	(19,368,070)	(5,520,353)	(393,491)	(90,116)	(5,026,768)	(48,522,151)
202107	(24,865,892)	(22,016,925)	(5,908,331)	(393,826)	(89,530)	(1,136,307)	(54,410,810)
202108	(24,102,523)	(22,393,161)	(6,028,684)	(393,324)	(98,661)	2,563,935	(50,452,417)
202109	(18,364,474)	(20,592,153)	(5,887,819)	(396,121)	(100,765)	3,123,916	(42,217,415)
202110	(16,351,959)	(18,755,055)	(5,342,174)	(391,585)	(91,912)	(2,873,347)	(43,806,033)
202111	(19,333,726)	(18,606,934)	(4,803,509)	(392,307)	(97,228)	(1,535,653)	(44,769,357)
202112	(25,816,558)	(20,187,439)	(4,657,974)	(392,754)	(113,541)	(3,066,838)	(54,235,105)
	<b>(265,447,982)</b>	<b>(234,411,080)</b>	<b>(62,384,311)</b>	<b>(4,699,898)</b>	<b>(1,188,664)</b>	<b>(40,001)</b>	<b>(568,171,936)</b>

C-UE-1

**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2021**

**Idaho Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	<b>440000</b>	<b>442200</b>	<b>448000</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>MT</b>	<b>MT</b>	<b>MT</b>	<b>Total</b>
202101	(13,771,548)	(7,448,986)	(4,485,236)	(193,285)	(23,804)	968,795	(2,268)	(5,229)	(5,009)	(24,966,569)
202102	(12,973,157)	(7,339,362)	(4,521,952)	(198,632)	(19,665)	785,683	(2,806)	(5,624)	(7,193)	(24,282,708)
202103	(13,353,980)	(8,487,607)	(4,379,588)	(296,931)	(26,229)	2,335,229	(1,421)	(6,165)	(3,222)	(24,219,915)
202104	(10,108,592)	(7,021,204)	(4,642,746)	(230,540)	(16,671)	1,574,171	(1,821)	(3,991)	(2,996)	(20,454,389)
202105	(8,268,393)	(6,706,569)	(4,088,480)	(230,631)	(18,437)	(1,480,008)	(935)	(2,320)	(2,057)	(20,797,829)
202106	(8,776,583)	(7,285,324)	(4,776,341)	(230,854)	(20,756)	(2,220,294)	(861)	(1,404)	(1,209)	(23,313,625)
202107	(11,625,364)	(8,277,534)	(4,536,396)	(230,967)	(21,004)	(525,946)	(647)	(1,061)	(879)	(25,219,799)
202108	(11,171,728)	(8,372,222)	(4,655,913)	(231,569)	(22,904)	1,223,182	(709)	(1,026)	(936)	(23,233,825)
202109	(8,581,820)	(7,517,909)	(4,676,740)	(231,543)	(12,335)	1,607,869	(734)	(1,117)	(981)	(19,415,312)
202110	(8,219,546)	(7,025,037)	(4,391,105)	(232,041)	(13,300)	(1,913,930)	(1,214)	(1,129)	(2,148)	(21,799,449)
202111	(9,973,724)	(7,177,254)	(4,555,707)	(233,016)	(20,128)	(1,394,475)	(1,583)	(1,882)	(2,985)	(23,360,755)
202112	(13,204,869)	(8,085,623)	(4,632,276)	(232,526)	(22,976)	(1,564,053)	(2,358)	(2,869)	(4,194)	(27,751,744)
	<b>(130,029,305)</b>	<b>(90,744,630)</b>	<b>(54,342,479)</b>	<b>(2,772,534)</b>	<b>(238,210)</b>	<b>(603,777)</b>	<b>(17,357)</b>	<b>(33,817)</b>	<b>(33,808)</b>	<b>(278,815,918)</b>

C-UE-1

**AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2021**

**Washington Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
202101	(15,611,497)	(7,113,068)	(166,573)	-	(36,422)	505,015	(451,055)	(22,873,601)
202102	(15,916,573)	(7,035,595)	(187,595)	-	(41,857)	(269,219)	(451,398)	(23,902,236)
202103	(15,053,726)	(7,466,072)	(210,684)	-	(39,645)	4,791,343	(460,110)	(18,438,894)
202104	(9,645,211)	(4,505,403)	(142,177)	-	(28,827)	2,987,880	(428,013)	(11,761,751)
202105	(5,738,776)	(2,660,798)	(106,751)	-	(13,278)	1,364,605	(399,964)	(7,554,961)
202106	(4,288,495)	(1,890,004)	(94,227)	-	(10,182)	963,607	(370,265)	(5,689,567)
202107	(3,200,135)	(1,394,954)	(74,435)	-	(9,092)	102,096	(346,202)	(4,922,722)
202108	(3,115,649)	(1,371,092)	(98,162)	-	(9,490)	(382,388)	(353,550)	(5,330,331)
202109	(3,474,987)	(1,563,322)	(90,746)	-	(9,892)	(595,429)	(381,271)	(6,115,647)
202110	(5,299,042)	(2,372,518)	(112,849)	-	(13,806)	(3,111,964)	(362,697)	(11,272,877)
202111	(9,688,072)	(4,506,821)	(152,062)	-	(26,041)	(2,947,990)	(423,337)	(17,744,323)
202112	(16,201,825)	(7,749,700)	(204,144)	-	(44,408)	(4,841,664)	(454,630)	(29,496,372)
	<b>(107,233,988)</b>	<b>(49,629,346)</b>	<b>(1,640,406)</b>	<b>-</b>	<b>(282,941)</b>	<b>(1,434,108)</b>	<b>(4,882,493)</b>	<b>(165,103,282)</b>

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**AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2021**

**Idaho Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>Total</b>
202101	(6,737,959)	(2,583,567)	(111,771)	-	(4,047)	96,902	(48,127)	(9,388,569)
202102	(6,870,698)	(2,680,313)	(105,077)	-	(3,972)	(160,498)	(47,070)	(9,867,627)
202103	(6,280,471)	(2,837,991)	(120,899)	-	(4,458)	2,131,494	(48,269)	(7,160,596)
202104	(4,236,036)	(1,711,889)	(86,345)	-	(2,811)	1,161,609	(59,914)	(4,935,386)
202105	(2,528,259)	(1,057,936)	(95,216)	-	(1,615)	534,709	(47,518)	(3,195,834)
202106	(1,826,106)	(815,945)	(58,336)	-	(956)	442,003	(39,215)	(2,298,555)
202107	(1,262,656)	(601,840)	(49,355)	-	(680)	54,706	(43,666)	(1,903,490)
202108	(1,199,121)	(582,935)	(48,348)	-	(714)	(145,032)	(58,782)	(2,034,932)
202109	(1,390,661)	(678,712)	(53,622)	-	(737)	(297,497)	(63,321)	(2,484,550)
202110	(2,434,838)	(1,003,040)	(84,521)	-	(1,140)	(1,548,659)	(44,449)	(5,116,648)
202111	(4,363,976)	(1,770,173)	(103,723)	-	(2,492)	(1,290,134)	(46,078)	(7,576,576)
202112	(6,406,275)	(2,707,248)	(118,978)	-	(3,654)	(1,732,080)	(53,524)	(11,021,759)
	<b>(45,537,056)</b>	<b>(19,031,588)</b>	<b>(1,036,191)</b>	<b>-</b>	<b>(27,276)</b>	<b>(752,477)</b>	<b>(599,933)</b>	<b>(66,984,522)</b>

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Per 'Covid Deferral Summary - with Amortization - Updated.pdf' from Project Accounting

COVID-19 Deferred Bad Debt Expense							
Month	WA Electric	WA Gas	ID Electric	ID Gas	OR Gas	Total	Journal
Jun-20			587,660.00	489,150.00		1,076,810.00	NSJ016
Jul-20			(13,333.00)	57,787.00		44,454.00	DJ489
Aug-20			7,987.00	58,360.00		66,347.00	DJ489
Sep-20			684,382.00	463,883.00		1,148,265.00	DJ489
Oct-20	2,247,014.00	2,240,716.00	174,135.00	126,332.00	1,258,477.00	6,046,674.00	DJ489
Nov-20	2,784,884.00	(939,098.00)	420,402.00	(679,262.00)	(296,796.00)	1,290,130.00	DJ489
Dec-20	(1,347,915.00)	(308,317.00)	(521,728.00)	(133,641.00)	(265,823.00)	(2,577,424.00)	DJ489
<b>2020 Total</b>	<b>3,683,983.00</b>	<b>993,301.00</b>	<b>1,339,505.00</b>	<b>382,609.00</b>	<b>695,858.00</b>	<b>7,095,256.00</b>	
Jan-21	232,817.00	28,940.00	80,731.00	9,186.00	34,986.00	386,660.00	DJ489
Feb-21	229,685.42	28,861.44	87,461.57	14,220.26	37,122.96	397,351.65	DJ489
Mar-21	2,253,317.74	472,331.68	(168,192.53)	(23,406.06)	275,067.04	2,809,117.88	DJ489
Mar-21	1,203,855.95	324,591.77	(1,328,663.25)	(427,177.64)	227,393.22	0.05	NSJ012 (2020 adj)
Apr-21	71,772.00	(17,604.00)	-	-	7,649.00	61,817.00	DJ489
May-21	31,224.00	(2,213.00)	-	-	(6,993.00)	22,018.00	DJ489
May-21	(23,124.52)	(6,234.99)	(10,841.79)	44,568.43	(4,367.92)	(0.79)	DJ489 (2020 adj)
Jun-21	1,557,443.00	332,785.00	-	-	176,922.00	2,067,150.00	DJ489
Jul-21	637,160.00	149,237.00	-	-	57,858.00	844,255.00	DJ489
Aug-21	(53,986.00)	8,843.00	-	-	(42,968.00)	(88,111.00)	DJ489
Sep-21	350,900.00	88,895.00	-	-	32,919.00	472,714.00	DJ489
Oct-21	(956,020.00)	(188,935.00)	-	-	(77,238.00)	(1,222,193.00)	DJ489
Nov-21	(149,324.10)	(6,232.80)	-	-	95,046.91	(60,509.99)	DJ489
Dec-21	(594,152.13)	(107,203.88)	-	-	(73,350.66)	(774,706.67)	DJ489
<b>2021 Total</b>	<b>4,791,568.36</b>	<b>1,106,061.23</b>	<b>(1,339,505.00)</b>	<b>(382,609.00)</b>	<b>740,046.56</b>	<b>4,915,562.14</b>	
<b>Grand Total</b>	<b>8,475,551.36</b>	<b>2,099,362.23</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>1,435,904.56</b>	<b>12,010,818.14</b>	
<b>2020 Adjusted</b>	<b>4,864,714.43</b>	<b>1,311,657.78</b>	<b>(0.04)</b>	<b>(0.21)</b>	<b>918,883.30</b>	<b>7,095,255.26</b>	
<b>2021 Adjusted</b>	<b>3,610,836.93</b>	<b>787,704.45</b>	<b>0.04</b>	<b>0.21</b>	<b>517,021.26</b>	<b>4,915,562.88</b>	

Bad Debt Expense that was deferred	WA E	WA G	ID E	ID G	OR G
	3,610,837	787,704	-	-	517,021
	<u>Electric</u>		<u>Gas</u>		
	Bad Debt Deferred 3,610,837		787,704		
(Less) Forgiveness Program Costs-Fees recorded to 186200	(288,598)		(63,740)		
	3,322,239 C-UE-2		723,965 C-UE-2		

Per 'Covid Deferral Summary - with Amortization - Updated.pdf' from Project Accounting

Month	COVID-19 Deferred Bad Debt Expense											
	WA Electric						WA Gas					
	Bad debt (186347/407447)	Direct Forgiveness (186349/407447)	External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt & Forgiveness	Bad debt (186347/407447)	Direct Forgiveness (186349/407447)	External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt
Nov-20	2,784,884.00	-	-	-	-	2,784,884.00	(939,098.00)	-	-	-	-	(939,098.00)
Dec-20	(1,347,915.00)	-	-	-	-	(1,347,915.00)	(308,317.00)	-	-	-	-	(308,317.00)
<b>2020 Total</b>	<b>3,683,983.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,683,983.00</b>	<b>993,301.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>993,301.00</b>
Jan-21	232,817.00	-	-	-	-	232,817.00	28,940.00	-	-	-	-	28,940.00
Feb-21	229,685.42	-	-	-	-	229,685.42	28,861.44	-	-	-	-	28,861.44
Mar-21	496,094.16	1,757,223.58	-	-	1,757,223.58	2,253,317.74	(678,599.74)	1,150,931.42	-	-	1,150,931.42	472,331.68
Mar-21	1,203,855.95	-	-	-	-	1,203,855.95	324,591.77	-	-	-	-	324,591.77
Apr-21	(695,563.66)	767,335.66	915.12	-	768,250.78	72,687.12	611,369.73	(628,973.73)	270.56	-	(628,703.17)	(17,333.44)
May-21	(330,639.16)	361,863.16	134,756.83	-	496,619.99	165,980.83	(89,610.52)	87,397.52	39,841.03	-	127,238.55	37,628.03
May-21	(23,124.52)	-	-	-	-	(23,124.52)	(6,234.99)	-	-	-	-	(6,234.99)
Jun-21	(567,691.78)	2,125,134.78	78,532.97	-	2,203,667.75	1,635,975.97	(165,085.77)	497,870.77	23,218.37	-	521,089.14	356,003.37
Jul-21	480,411.69	156,748.31	48,165.41	-	204,913.72	685,325.41	111,890.02	37,346.98	14,240.17	-	51,587.15	163,477.17
Aug-21	(92,126.69)	38,140.69	(133,939.04)	145,313.38	49,515.03	(42,611.66)	3,522.14	5,320.86	(50,501.42)	32,157.91	(13,022.65)	(9,500.51)
Sep-21	350,900.00	-	4,563.38	15,388.40	19,951.78	370,851.78	88,895.00	-	636.62	2,146.77	2,783.39	91,678.39
Oct-21	(956,020.00)	-	-	-	-	(956,020.00)	(188,935.00)	-	-	-	-	(188,935.00)
Nov-21	(149,324.10)	-	-	-	-	(149,324.10)	(6,232.80)	-	-	-	-	(6,232.80)
Dec-21	(594,152.13)	-	(1,366.11)	(3,732.60)	(5,098.71)	(599,250.84)	(107,203.88)	-	1,366.11	363.47	1,729.58	(105,474.30)
<b>2021 Total</b>	<b>(414,877.82)</b>	<b>5,206,446.18</b>	<b>131,628.56</b>	<b>156,969.18</b>	<b>5,495,043.92</b>	<b>5,080,166.09</b>	<b>(43,832.59)</b>	<b>1,149,893.82</b>	<b>29,071.44</b>	<b>34,668.15</b>	<b>1,213,633.41</b>	<b>1,169,800.81</b>
<b>Grand Total</b>	<b>3,269,105.18</b>	<b>5,206,446.18</b>	<b>131,628.56</b>	<b>156,969.18</b>	<b>5,495,043.92</b>	<b>8,764,149.09</b>	<b>949,468.41</b>	<b>1,149,893.82</b>	<b>29,071.44</b>	<b>34,668.15</b>	<b>1,213,633.41</b>	<b>2,163,101.81</b>
<b>2020 Adjusted</b>	<b>4,864,714.43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,864,714.43</b>	<b>1,311,657.78</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,311,657.78</b>
<b>2021 Adjusted</b>	<b>(1,595,609.25)</b>	<b>5,206,446.18</b>	<b>131,628.56</b>	<b>156,969.18</b>	<b>5,495,043.92</b>	<b>3,899,434.66</b>	<b>(362,189.37)</b>	<b>1,149,893.82</b>	<b>29,071.44</b>	<b>34,668.15</b>	<b>1,213,633.41</b>	<b>851,444.03</b>
	3,610,836.93						787,704.45					
			131,629	156,969				29,071	34,668			
			288,598					63,740				
			(288,598) C-UE-5					(63,740) C-UE-5				

AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2021  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjstment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	10
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	10
25	Total Gas Expense	10
26	OPERATING INCOME BEFORE FIT	(10)
	FEDERAL INCOME TAX	
27	Current Accrual	(2)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u><u>\$ (8)</u></u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u><u>\$ -</u></u>
48	RATE OF RETURN	



**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Electric**  
**Twelve Months Ended December 31, 2021**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense:			
WUTC (1)	1,138,919	1,138,919	
IPUC (1)	546,979		546,979
FERC (2) (3)	3,093,367	2,027,083	1,066,283
Total Revised Expense	<u>4,779,265</u>	<u>3,166,002</u>	<u>1,613,262</u>
Allocation basis #1 (3)	100.000%	65.530%	34.470%
Less Accrual: (4)			
WUTC	1,083,148	1,083,148	
IPUC	521,315		521,315
FERC (3)	<b>3,093,367</b>	2,027,083	1,066,283
Total Accrual	<u>4,697,830</u>	<u>3,110,231</u>	<u>1,587,599</u>
Adjustment	<u><u>81,435</u></u>	<u><u>55,771</u></u>	<u><u>25,664</u></u>

NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Gas**  
**Twelve Months Ended December 31, 2021**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	330,163	330,163	
IPUC	130,829		130,829
TOTAL REVISED EXP	<u>460,992</u>	<u>330,163</u>	<u>130,829</u>
Less Accrual: (2)			
WUTC	319,906	319,906	
IPUC	128,397		128,397
TOTAL ACCRUAL	<u>448,303</u>	<u>319,906</u>	<u>128,397</u>
Adjustment	<u><u>12,689</u></u>	<u><u>10,257</u></u>	<u><u>2,432</u></u>

NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

**Avista Utilities**  
**WUTC Filing Fees Adjustment**  
**Twelve Months Ended December 31, 2021**

	WUTC FEES		
	Total	Washington	Idaho
<b>Electric Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(440) Residential	395,477,288	265,447,982	130,029,305
(442) Commercial / Industrial	441,882,500	296,795,391	145,087,109
(444) Public Street & Highway	7,472,432	4,699,898	2,772,534
(448) Interdepartmental Revenues	1,426,875	1,188,664	238,210
(499) Unbilled	643,778	40,001	603,777
Total Sales to Ultimate Consumers	846,902,872	568,171,936	278,730,935
Other Operating Revenues:			
(451) Misc Service Revenues	104,104	33,404	70,700
(453) Sales of Water/Water Power - AN	-623,668	-408,690	-214,978
(454) Rent from Electric Property - AN	-226,040	-148,124	-77,916
(454) Rent from Electric Property - Direct	3,398,406	1,835,960	1,562,447
Total Other Operating Revenues	2,652,802	1,312,550	1,340,252
<b>Total Electric Subject to Fees</b>	849,555,674	569,484,486	280,071,188
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.001953
<b>REGULATORY FEES</b>	<b>1,685,898</b>	<b>1,138,919</b>	<b>546,979</b>
P/T Ratio		65.53%	34.47%

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

Prep by: \_\_\_\_\_

**Avista Utilities**  
**WUTC Filing Fees Adjustment**  
**Twelve Months Ended December 31, 2021**

	<b>Total</b>	<b>WUTC FEES Washington</b>	<b>Idaho</b>
<b>Gas Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(480) Residential	152,771,045	107,233,988	45,537,056
(481) Commercial / Industrial	71,337,531	51,269,752	20,067,779
(484) Interdepartmental	310,217	282,941	27,276
(499) Unbilled	2,186,585	1,434,108	752,477
<b>Total Sales to Ultimate Consumers</b>	<b>226,605,378</b>	<b>160,220,789</b>	<b>66,384,588</b>
Other Operating Revenues:			
(488) Misc Service Revenues	6,458	2,066	4,392
(489) Revenue From Gas Transport	5,482,426	4,882,493	599,933
(493) Rent From Gas Property	1,000	1,000	0
<b>Total Other Operating Revenues</b>	<b>5,489,884</b>	<b>4,885,559</b>	<b>604,325</b>
<b>Total Gas Subject to Fees</b>	<b>232,095,262</b>	<b>165,106,348</b>	<b>66,988,914</b>
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.001953
<b>REGULATORY FEES</b>	<b>460,992</b>	<b>330,163</b>	<b>130,829</b>

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

(1) Figures from Results report G-OPS-12A

Company:001 | Ava Jet:<All> | Expenditure | Ferc Acct:928000

			202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Sum
ED	02805036	WA	90,267	90,267	90,267	90,261	90,261	90,261	90,261	90,261	90,261	90,261	90,261	90,261	1,083,148
	03805013	ID	57,675	57,675	57,675	57,675	57,675	57,675	57,675	57,675	14,979	14,979	14,979	14,979	521,315
	09800545	AN	222,699	222,699	222,699	222,699	222,699	228,326	335,463	335,463	335,465	221,552	274,069	249,531	3,093,367
GD	02805035	WA	26,667	26,667	26,667	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	319,906
	03805014	ID	14,208	14,208	14,208	14,208	14,208	14,208	14,208	14,208	3,683	3,683	3,683	3,683	128,397
	06805000	OR	56,507	56,507	47,859	53,624	53,624	53,624	53,624	53,624	54,436	53,714	53,714	53,714	644,573

5,790,706

Company:001 Statind:DL Journal Name:<All>

				202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Sum	
242300	ED	AN	C	(183,333)	(183,333)	(183,333)	(183,333)	(183,333)	(183,333)	(290,470)	(290,470)	(290,470)	(183,333)	(233,333)	(208,333)	-2,596,410	
			D									#####					2,521,410
242310	ED	AN	C	(39,366)	(39,366)	(39,366)	(39,366)	(39,366)	(44,993)	(44,993)	(44,993)	(44,995)	(38,219)	(40,736)	(41,198)	-496,957	
			D								491,461						491,461
242400	CD	ID	C	(71,883)	(71,883)	(71,883)	(71,883)	(71,883)	(71,883)	(71,883)	(71,883)	(18,662)	(18,662)	(18,662)	(18,661)	-649,713	
			D				324,856								324,856		649,713
	WA	C	(116,933)	(116,933)	(116,933)	(116,917)	(116,917)	(116,917)	(116,917)	(116,917)	(116,917)	(116,917)	(116,917)	(116,917)	(116,917)	-1,403,054	
		D				1,403,054										1,403,054	
	GD	OR	C	(56,507)	(56,507)	(47,859)	(53,624)	(53,624)	(53,624)	(53,624)	(53,624)	(54,436)	(53,714)	(53,714)	(53,714)	(53,714)	-644,573
			D			518,498							126,075				644,573

(3,093,367)  
3,093,367

Company:001 | Statind:DL | Journal Name:<All> | Service:ED

	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Sum				
AN	453000	40,082	40,082	40,082	40,082	40,082	40,082	40,082	147,098	48,999	48,999	48,999	48,999	623,668	453	-623,668	0
	454000	9,129	35,630	31,635	19,222	8,279	9,867	9,400	4,650	18,529	9,265	37,926	32,508	226,040	454	-226,040	0
	Sum	49,211	75,712	71,717	59,304	48,361	49,949	49,482	151,748	67,528	58,264	86,925	81,507	849,708	Sum		
ID	440000	13,771,548	12,973,157	13,353,980	10,108,592	8,268,393	8,776,583	11,625,364	11,171,728	8,581,820	8,219,546	9,973,724	13,204,869	130,029,305	440		
	442200	7,448,986	7,339,362	8,487,607	7,021,204	6,706,569	7,285,324	8,277,534	8,372,222	7,517,909	7,025,037	7,177,254	8,085,623	90,744,630	442		
	442300	4,485,236	4,521,952	4,379,588	4,642,746	4,088,480	4,776,341	4,536,396	4,655,913	4,676,740	4,391,105	4,555,707	4,632,276	54,342,479	442		
	444000	193,285	198,632	296,931	230,540	230,631	230,854	230,967	231,569	231,543	232,041	233,016	232,526	2,772,534	444		
	448000	23,804	19,665	26,229	16,671	18,437	20,756	21,004	22,904	12,335	13,300	20,128	22,976	238,210	448		
	451000	1,992	4,444	5,976	5,076	5,296	6,416	6,976	7,364	8,040	7,792	6,056	5,272	70,700	451		
	454000	89,861	89,861	89,861	89,861	89,861	89,861	73,579	420,951	73,579	73,579	73,579	292,340	1,546,772	454		
	454100	4,776	886	886	886	886	886	107	107	107	107	107	5,933	15,675	454		
	499000	(531,346)	(452,707)	(1,967,440)	(628,855)	405,927	1,138,963	537,706	(896,430)	(1,070,343)	815,380	1,225,973	1,306,074	-117,098	499		
	499200	(423,926)	(132,815)	(700,553)	(232,001)	638,393	926,482	(94,989)	(445,475)	(354,318)	663,174	166,147	227,021	237,140	499		
	499300	(13,523)	(200,161)	332,764	(713,315)	435,688	154,849	83,229	118,723	(183,208)	435,376	2,355	30,958	483,735	499		
	Sum	25,050,693	24,362,275	24,305,829	20,541,404	20,888,560	23,407,313	25,297,874	23,659,576	19,494,206	21,876,437	23,434,047	28,045,869	280,364,082	Sum	280,364,082	0
MT	440000	2,268	2,806	1,421	1,821	935	861	647	709	734	1,214	1,583	2,358	17,357	440		
	442200	5,229	5,624	6,165	3,991	2,320	1,404	1,061	1,026	1,117	1,129	1,882	2,869	33,817	442		
	448000	5,009	7,193	3,222	2,996	2,057	1,209	879	936	981	2,148	2,985	4,194	33,808	448		
	Sum	12,505	15,623	10,809	8,808	5,312	3,475	2,587	2,671	2,832	4,491	6,450	9,421	84,983	Sum		
WA	440000	27,540,660	26,163,312	27,832,336	20,153,018	16,800,173	18,123,353	24,865,892	24,102,523	18,364,474	16,351,959	19,333,726	25,816,558	265,447,982	440		
	442200	18,856,580	17,846,082	20,440,315	17,779,820	17,568,546	19,368,070	22,016,925	22,393,161	20,592,153	18,755,055	18,606,934	20,187,439	234,411,080	442		
	442300	4,497,158	4,646,414	4,642,440	5,073,190	5,376,267	5,520,353	5,908,331	6,028,684	5,887,819	5,342,174	4,803,509	4,657,974	62,384,311	442		
	444000	353,471	340,063	469,943	389,578	393,436	393,491	393,826	393,324	396,121	391,585	392,307	392,754	4,699,898	444		
	448000	106,661	109,588	105,081	98,156	87,426	90,116	89,530	98,661	100,765	91,912	97,228	113,541	1,188,664	448		
	451000	2,549	2,760	3,120	2,910	2,280	2,325	2,550	2,895	2,715	2,805	2,700	3,795	33,404	451		
	454000	134,947	160,807	153,625	138,036	136,772	134,947	84,835	170,047	109,880	84,280	109,880	405,454	1,823,513	454		
	454100	3,736	734	734	734	734	734	134	134	134	134	134	4,370	12,447	454		
	499000	(1,087,483)	(794,994)	(3,584,645)	(1,605,651)	819,978	2,323,809	1,394,072	(1,778,282)	(2,097,774)	1,019,741	2,099,692	2,630,821	-660,716	499		
	499200	(702,546)	(550,540)	(1,641,550)	(304,526)	1,605,515	2,486,565	(201,970)	(907,441)	(941,343)	1,287,239	271,370	345,540	746,313	499		
	499300	46,889	(176,569)	243,294	(183,176)	4,943	216,394	(55,795)	121,788	(84,799)	566,367	(835,409)	90,477	-45,596	499		
	Sum	49,752,621	47,747,657	48,664,693	41,542,088	42,796,072	48,660,157	54,498,329	50,625,493	42,330,144	43,893,252	44,882,071	54,648,724	570,041,300	Sum	570,041,300	0

851,340,072

Company:001 Statind:DL Journal Name:<All> Service:GD

	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Sum	
ID	480000	6,737,959	6,870,698	6,280,471	4,236,036	2,528,259	1,826,106	1,262,656	1,199,121	1,390,661	2,434,838	4,363,976	6,406,275	45,537,056
	481200	2,583,567	2,680,313	2,837,991	1,711,889	1,057,936	815,945	601,840	582,935	678,712	1,003,040	1,770,173	2,707,248	19,031,588
	481300	111,771	105,077	120,899	86,345	95,216	58,336	49,355	48,348	53,622	84,521	103,723	118,978	1,036,191
	484000	4,047	3,972	4,458	2,811	1,615	956	680	714	737	1,140	2,492	3,654	27,276
	488000	216	212	756	308	532	544	316	480	180	268	368	212	4,392
	489300	48,127	47,070	48,269	59,914	47,518	39,215	43,666	58,782	63,321	44,449	46,078	53,524	599,933
	499000	(39,317)	105,671	(1,664,709)	(769,305)	(392,705)	(333,285)	(64,931)	112,839	193,656	1,202,297	952,856	1,217,253	520,320
	499200	(56,551)	53,637	(478,386)	(380,150)	(133,789)	(113,241)	(4,915)	51,638	95,190	344,760	329,262	519,243	226,698
	499900	(1,034)	1,190	11,601	(12,154)	(8,215)	4,523	15,140	(19,445)	8,651	1,602	8,016	(4,416)	5,459
	Sum	9,388,785	9,867,839	7,161,352	4,935,694	3,196,366	2,299,099	1,903,806	2,035,412	2,484,730	5,116,916	7,576,944	11,021,971	66,988,914
OR	480000	8,935,452	9,513,220	9,458,129	6,279,825	3,898,237	3,005,949	2,197,607	2,061,713	2,246,143	3,335,031	5,741,923	10,071,133	66,744,362
	481200	4,318,304	4,532,694	4,405,724	3,082,024	1,908,357	1,473,563	1,130,581	1,057,663	1,107,810	1,534,937	2,660,273	4,950,789	32,162,719
	481250	106,275	102,414	105,227	105,085	88,806	81,719	68,346	46,327	57,183	64,388	100,235	165,836	1,091,840
	481300	25,414	26,987	23,255	20,384	18,570	22,321	45,053	23,008	44,721	23,790	26,703	38,533	338,740
	481400	253,271	278,801	283,008	272,558	244,011	314,606	255,133	207,780	210,440	206,111	237,274	389,073	3,152,068
	484000	2,807	2,816	2,765	1,895	882	536	422	434	495	589	1,240	3,048	17,928
	488000	1,230	1,410	2,685	1,335	1,550	1,560	1,700	1,565	1,855	2,115	1,870	2,235	21,110
	489300	248,607	270,234	252,544	278,621	257,414	246,867	223,321	202,273	216,509	225,917	251,734	249,742	2,923,782
	493000	-	1,000	2,000	-	1,000	1,000	-	-	1,000	1,000	1,000	5,000	13,000
	499000	150,297	(824,135)	(1,266,547)	(1,455,176)	(514,863)	(646,092)	(237,704)	251,205	268,057	1,396,099	1,735,092	1,250,239	106,472
	499200	259,274	(469,408)	(647,794)	(641,086)	(241,246)	(323,374)	(80,828)	154,750	95,156	690,118	750,997	636,548	183,107
	499250	525	(13,201)	(11,399)	(5,913)	1,073	(11,897)	(2,060)	1,910	8,271	26,325	18,050	(4,053)	7,631
	499400	(3,409)	(10,386)	(30,455)	(19,736)	8,147	(8,662)	(10,386)	25,034	12,687	70,962	12,015	(27,805)	18,006
	499900	7,270	(9,424)	11,089	(10,875)	(6,556)	(8,141)	(8,906)	5,005	5,153	9,321	669	66,597	61,202
	Sum	14,305,318	13,403,022	12,590,231	7,908,942	5,665,380	4,149,955	3,582,279	4,038,668	4,275,480	7,586,703	11,539,074	17,796,914	106,841,967
WA	480000	15,611,497	15,916,573	15,053,726	9,645,211	5,738,776	4,288,495	3,200,135	3,115,649	3,474,987	5,299,042	9,688,072	16,201,825	107,233,988
	481200	7,050,637	7,003,587	7,375,809	4,461,386	2,626,976	1,863,056	1,372,709	1,348,703	1,538,606	2,342,222	4,453,339	7,680,463	49,117,492
	481250	62,430	32,008	90,263	44,017	33,822	26,949	22,245	22,389	24,716	30,296	53,482	69,237	511,854
	481300	166,573	187,595	210,684	142,177	106,751	94,227	74,435	98,162	90,746	112,849	152,062	204,144	1,640,406
	484000	36,422	41,857	39,645	28,827	13,278	10,182	9,092	9,490	9,892	13,806	26,041	44,408	282,941
	488000	86	120	150	225	105	270	120	165	135	225	150	315	2,066
	489300	446,227	450,153	454,581	419,334	388,811	362,617	328,486	331,722	358,973	345,355	405,935	449,086	4,741,280
	489310	4,828	1,245	5,529	8,679	11,153	7,648	17,716	21,828	22,298	17,342	17,402	5,545	141,213
	493000	-	-	-	-	-	-	2,000	-	-	-	-	(1,000)	1,000
	499000	(36,107)	260,767	(3,562,859)	(2,018,660)	(968,226)	(645,788)	(98,729)	288,404	335,724	2,216,721	2,137,090	3,354,241	1,262,578
	499200	(484,200)	(14,426)	(1,175,600)	(917,725)	(369,572)	(282,578)	(8,273)	122,617	209,460	835,507	764,518	1,417,352	97,080
	499900	15,292	22,878	(52,884)	(51,495)	(26,807)	(35,241)	4,906	(28,633)	50,245	59,736	46,382	70,071	74,450
	Sum	22,873,687	23,902,356	18,439,044	11,761,976	7,555,066	5,689,837	4,924,842	5,330,496	6,115,782	11,273,102	17,744,473	29,495,687	165,106,348

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Sum  
165,106,348  
0

232,156,464



Report Name **Twelve Months Ended December 31, 2021**

Start Month [202101](#)  
 202102  
 202103  
 202104  
 202105  
 202106  
 202107  
 202108  
 202109  
 202110  
 202111  
 202112

	<b>System</b>	<b>Washington</b>	<b>Idaho</b>
P/T Ratio (Note 1)	100.000%	<a href="#">65.530%</a>	34.470%

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries & Damages
	Adjustment Number	2.05
	Workpaper Reference	G-ID
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(50)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(50)
25	Total Gas Expense	(50)
26	OPERATING INCOME BEFORE FIT	50
	FEDERAL INCOME TAX	
27	Current Accrual	11
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 40
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**Avista Utilities  
 Natural Gas System  
 Injuries and Damages Adjustment  
 Account 925  
Twelve Months Ended December 31, 2021**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	108,829	78,756	30,073
Total	<u>108,829</u>	<u>78,756</u>	<u>30,073</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>37,283</u>	<u>28,278</u>	<u>9,005</u>
Increase (Decrease) in Expense	(71,546)	<b>(50,478)</b>	(21,068)
Allocation Note 4: Jurisdictional Four Factor	100.000%	72.367%	27.633%

Prep by: \_\_\_\_\_

**Avista Utilities**  
**Injuries and Damages Adjustment**  
**Twelve Months Ended December 31, 2021**

<b>Six Year Average of Actual Injuries and Damages Payments</b>
---

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2016	143,873	13,245	157,118	5,992	9,790	15,782
FY DEC 31,2017	202,277	22,344	224,621	21,509	11,290	32,800
FY DEC 31,2018	129,573	74,007	203,580	9,318	11,352	20,670
FY DEC 31,2019	97,945	57,368	155,314	41,667	286	41,953
FY DEC 31,2020	112,977	17,209	130,185	2,882	780	3,662
FY DEC 31,2021	195,430	30,205	225,636	88,300	20,529	108,829
6 yr Avg	<b>147,013</b>	<b>35,730</b>	<b>182,742</b>	<b>28,278</b>	<b>9,005</b>	<b>37,283</b>

Payments from Account 228210 by Service and State

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	ED MT	GD ID	GD WA	GD OR	
202101	(8,044)	(135)		279	7,765			135		(0)
202102	(4,334)	(2,495)	(545)	4,007	327		107	2,388	545	-
202103	(31,938)	(26,431)		5,950	25,988			26,431		-
202104	(52,665)	2,636		238	52,426			(2,636)		-
202105	(44,855)	(3,469)		210	44,645			3,469		-
202106	(3,622)	(5,694)		1,850	1,772			5,694		-
202107	(1,723)	(19,655)		1,723			17,891	1,764		(0)
202108	(36,098)	(32,863)		1,985	34,114			32,863		-
202109	(233)	(8,937)		120	113		660	8,277		-
202110	(208,527)	(10,573)		2,518	20,000		957	9,616		(186,009)
202111	(152,359)	(914)	(867)	1,360	999		914		867	(150,000)
202112	(17,247)	(299)		9,966	7,281			299		(0)
	<b>(561,645)</b>	<b>(108,829)</b>	<b>(1,412)</b>	<b>30,205</b>	<b>195,430</b>	<b>-</b>	<b>20,529</b>	<b>88,300</b>	<b>1,412</b>	<b>(336,009)</b>

Source: General Ledger

Prep by: \_\_\_\_\_

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction		OR GD	Grand Total	
			AN ED	Service GD			
L52 - Claims Accrual	202101	208-DC PAY	8,044		135	8,179	
	202102	208-DC PAY	4,334			7,373	
	202103	208-DC PAY	31,938			58,369	
	202104	208-DC PAY	52,665		(2,636)	50,029	
	202105	208-DC PAY	44,855		3,469	48,324	
	202106	208-DC PAY	3,622		5,694	9,316	
	202107	208-DC PAY	1,723		19,655	21,377	
	202108	208-DC PAY	36,098		32,863	68,962	
	202109	208-DC PAY	233		8,937	9,170	
	202110	208-DC PAY	208,527		10,573	219,100	
	202111	208-DC PAY	152,359		914	154,140	
	202112	208-DC PAY	17,247		299	17,547	
L52 - Claims Accrual Total			<u>561,645</u>		<u>108,829</u>	<u>1,412</u>	<u>671,886</u>

Period Ending  
Start Month

Twelve Months Ended December 31, 2021  
202101

		WA	ID	
Allocation Note 4: Jurisdictional Four Factor	Electric	66.501%	33.499%	100.000%
Allocation Note 4: Jurisdictional Four Factor	Gas	72.367%	27.633%	100.000%

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjstment Number	2.06
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



AVISTA UTILITIES  
 Gas FIT Adjustment  
 For the Twelve Months Ended December 31, 2021

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Taxable NOI per Results (Per G-FIT-12A)	(22,074,879)	(15,644,499)	(6,430,380)
<b>Schedule M Reallocations and Adjustments</b>			
<b>No Schedule M adjustments</b>			
Adjust Orig Sch M	0	0	0
Reallocated Taxable NOI	(22,074,879)	(15,644,499)	(6,430,380)
FIT Accrual per Results (Per G-FIT-12A)	(4,635,725)	(3,285,345)	(1,350,380)
Adjusted FIT Accrual	(4,635,725)	(3,285,345)	(1,350,380)
<b>Current FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
<b>Deferred FIT Adjustment</b>			
<b>Decoupling</b>			
Adjust Orig DFIT	0	0	0
<b>Total Deferred FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net FIT/DFIT Adj</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	43,601,947	29,711,515	13,890,432
Less: Idaho ITC Deferral & Amortization	(5,006)	0	(5,006)
Less: Interest Charges	16,389,417	11,600,205	4,789,212
	<u>27,217,536</u>	<u>18,111,310</u>	<u>9,106,226</u>
Current FIT per ROO	(4,635,725)	(3,285,345)	(1,350,380)
Deferred FIT per ROO	5,729,890	3,667,368	2,062,522
Investment Tax Credit Amortization	0	0	0
Adjustment to FIT	0	0	0
Adjusted FIT Expense	<u>1,094,165</u>	<u>382,023</u>	<u>712,142</u>
Effective Tax Rate	4.02%	2.11%	7.82%
Adj for tax effect on Perm Differences (Includes: AFUDC Equity,		(18,484) 2.21%	(7,043) 7.90%





Natural Gas CBR 12.2021 - Workpapers

2021	Total FT	Old FT	AFUDC	ARAM	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(5,442,010)	1,094,777	(752,629)	(5,784,158)	(1,152,767)	(6,594,777)	100.000%			68.266%	31.734%				(4,501,991)	(2,092,787)	-	-	-
2 GAS	(739,111)	110,927	(13,343)	(836,695)	(234,151)	(973,262)		100.000%				72.92%	27.09%		-	-	(709,654)	(263,608)	-
3 GAS-Oregon	(330,110)	1,138	(3,094)	(328,154)	(80,878)	(410,987)			100.000%					100.000%	-	-	-	-	(410,987)
4 Utility - CD AA	(5,017,560)	13,368	(137,857)	(4,893,071)	-	(5,017,560)	69.998%	20.695%	9.307%	68.266%	31.734%	72.915%	27.085%	100.000%	(2,397,633)	(1,114,559)	(757,138)	(281,246)	(466,984)
5 Utility - CD AN	(443)	-	-	(443)	-	(443)	77.218%	22.782%	0.000%	68.266%	31.734%	72.915%	27.085%	100.000%	(233)	(108)	(74)	(27)	-
6 Rathdrum Turbine	(361,028)	-	(179)	(360,849)	(75)	(361,103)	100.000%			68.266%	31.734%				(246,511)	(114,592)	-	-	-
7	(11,890,262)	1,220,211	(907,103)	(12,203,369)	(1,467,871)	(13,358,133)									(7,146,367)	(3,322,046)	(1,466,866)	(544,882)	(877,972)
<b>8 IDD #5 &amp; Meters (not included above)</b>																			
9 Electric	(2,796,237)						100.000%	0.000%	0.000%	68.266%	31.734%	0.000%	0.000%	0.000%	(1,908,879)	(887,358)	-	-	-
10 GAS	(1,594,203)						0.000%	100.000%	0.000%	0.000%	0.000%	72.915%	27.085%	0.000%	-	-	(1,162,413)	(431,790)	-
11 GAS-Oregon	(949,433)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(949,433)
12 Utility - CD AA							69.998%	20.695%	9.307%	68.266%	31.734%	72.915%	27.085%	100.000%	-	-	-	-	-
13 Utility - CD AN							77.218%	22.782%	0.000%	68.266%	31.734%	72.915%	27.085%	100.000%	-	-	-	-	-
14 Total	(5,339,872)														(1,908,879)	(887,358)	(1,162,413)	(431,790)	(949,433)
<b>ARAM</b>																			
15 Electric	(5,784,158)						100.000%	0.000%	0.000%	68.266%	31.734%	0.000%	0.000%	0.000%	(3,948,613)	(1,835,545)	-	-	-
16 GAS	(836,695)						0.000%	100.000%	0.000%	0.000%	0.000%	72.915%	27.085%	0.000%	-	-	(610,076)	(226,619)	-
17 GAS-Oregon	(328,154)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	100.000%		-	-	-	-	(328,154)
18 Utility - CD AA	(4,893,071)						69.998%	20.695%	9.307%	68.266%	31.734%	72.915%	27.085%	100.000%	(2,338,146)	(1,086,906)	(738,353)	(274,268)	(455,398)
19 Utility - CD AN	(443)						77.218%	22.782%	0.000%	68.266%	31.734%	72.915%	27.085%	100.000%	(233)	(108)	(74)	(27)	-
20 Rathdrum Turbine	(360,849)						100.000%	0.000%	0.000%	68.266%	31.734%	0.000%	0.000%	0.000%	(246,337)	(114,512)	-	-	-
Total	(12,203,369)														(6,533,329)	(3,037,071)	(1,348,503)	(500,915)	(783,552)
<b>Old FT</b>																			
21 Electric	1,094,777						100.000%	0.000%	0.000%	68.266%	31.734%	0.000%	0.000%	0.000%	747,360	347,416	-	-	-
22 GAS	110,927						0.000%	100.000%	0.000%	0.000%	0.000%	72.915%	27.085%	0.000%	-	-	80,883	30,045	-
23 GAS-Oregon	1,138						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	1,138
24 Utility - CD AA	13,368						69.998%	20.695%	9.307%	68.266%	31.734%	72.915%	27.085%	100.000%	6,388	2,970	2,017	749	1,244
25 Total	1,220,211														753,748	350,386	82,900	30,794	2,382
<b>FAS 106 FT</b>																			
26 Electric	(1,152,842)						100.000%	0.000%	0.000%	68.266%	31.734%	0.000%	0.000%	0.000%	(786,999)	(365,843)	-	-	-
27 GAS	(234,151)						0.000%	100.000%	0.000%	0.000%	0.000%	72.915%	27.085%	0.000%	-	-	(170,731)	(63,420)	-
28 GAS-Oregon	(80,878)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(80,878)
29 Total	(1,467,871)														(786,999)	(365,843)	(170,731)	(63,420)	(80,878)
<b>AFUDC</b>																			
30 Electric	(752,808)						100.000%	0.000%	0.000%	68.266%	31.734%	0.000%	0.000%	0.000%	(513,912)	(238,896)	-	-	-
31 GAS	(13,343)						0.000%	100.000%	0.000%	0.000%	0.000%	72.915%	27.085%	0.000%	-	-	(9,729)	(3,614)	-
32 GAS-Oregon	(3,094)						0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	100.000%	-	-	-	-	(3,094)
33 Utility - CD AA	(137,857)						69.998%	20.695%	9.307%	68.266%	31.734%	72.915%	27.085%	100.000%	(65,875)	(30,622)	(20,802)	(7,727)	(12,830)
34 Total	(907,103)														(579,787)	(269,519)	(30,531)	(11,341)	(15,925)

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(10)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(10)
25	Total Gas Expense	(10)
26	OPERATING INCOME BEFORE FIT	10
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 8
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO NON UTILITY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS-North</u>	<u>OR</u>
Total Company Allocation to Non-Utility --	OSC-2 \$ 66,848	\$46,792	\$13,834	\$6,222
Per utility 4 factor note 7 *	100.000%	69.998%	20.695%	9.307%
Per jurisdictional 4 factor note 4 * (WA portion only).		66.501%	72.367%	
Allocation to WA by service	<u>\$41,129</u>	<u>\$31,117</u>	<u>\$10,011</u>	
Adjustment to remove portion of office space for Non-Utility		<b>-31,117</b>	<b>-10,011</b>	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO NON UTILITY  
TWELVE MONTHS ENDED DECEMBER 31, 2021**

**Total hours charged** **OSC-3** 26,230

**(Excluding Executive Officers)**

Hours charged **23,022**

FTEs 11.07 a

Standard office space 99 b square feet  
 \$36.95 c Office Space Cost / per sq ft.  
 \$5,562 d Annual Cost/Workstation

**\$ 101,932** a\*b\*c+ a\*d

**(Executive Officers)**

Hours charged **OSC-3** **3,208**

FTEs 1.54 a

Average Executive Square footage 203 b square feet  
 \$36.95 c Office Space Cost / per sq ft.  
 \$7,840 d Annual Cost/Workstation

**\$ 23,650** a\*b\*c+ a\*d

**\$ 125,582** **All Employees**

Less: Amount Recorded in GL **\$ (58,734)**

CBR Adjustment **\$ 66,848**

**OSC-1**

**Notes:**

(c) Office space rate is \$36.95, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,562 per workstation for non-officers.

12ME 12.31.2021

	<b>Officers (EO1 Org)</b>	<b>Non-Officers</b>	<b>Total</b>
Subs	2,171	9,700	11,871
Non-utility	1,037	13,322	14,359
<b>Total</b>	<b>3,208</b>	<b>23,022</b>	<b>26,230</b>

Hours spent by employees on non-utility/subs activities.



AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes 2.08 G-RET
	Adjstment Number Workpaper Reference	
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	8
16	Total Distribution	8
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	8
26	OPERATING INCOME BEFORE FIT	(8)
	FEDERAL INCOME TAX	
27	Current Accrual	(2)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (6)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**Avista Utilities**  
**Restate Public Utility Excise Tax to Actual**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

* Actual Payments:	Electric	Gas
January/21	RET-4 2,028,518	RET-4 898,664
February/21	RET-4 1,926,983	RET-4 908,810
March/21	RET-4 2,094,582	RET-4 895,222
April/21	RET-4 1,724,965	RET-4 568,198
May/21	RET-4 1,596,898	RET-4 342,476
June/21	RET-4 1,732,000	RET-4 254,504
July/21	RET-4 2,026,239	RET-4 142,525
August/21	RET-4 2,144,189	RET-4 182,973
September/21	RET-4 1,031,570	RET-4 175,339
October/21	RET-4 1,576,063	RET-4 293,832
November/21	RET-4 1,707,765	RET-4 569,302
December/21	RET-4 2,077,278	RET-4 948,326
<b>Total Actual Payments</b>	<b>21,667,049</b>	<b>6,180,170</b>
Add Back: Credits for Solar REC's Paid to Customers	RET-4 751,447	0
<b>Total Paid adjusted for credits to customers</b>	<b>22,418,496</b>	<b>6,180,170</b>
Washington State Excise Tax amount reflected in results	RET-2 22,369,096	RET-2 6,171,696
Timing Difference -Remove Dec 2020 Entry Recorded in Jan 2021	RET-2 (10,076)	RET-2 7,589
Timing Difference -Add Dec 2021 Entry Recorded in Jan 2022	RET-3 59,477	RET-3 885
<b>Total Expense</b>	<b>\$22,418,496</b>	<b>\$6,180,170</b>
<b>Adjustment of Washington State Excise Tax</b>	<b>49,400</b>	<b>8,474</b>

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
(these values now incorporate LIHEAP tax credit and Renewable energy credits  
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (186,315)	RET-4 (124,210)
	LIHEAP Tax credit benefit to acct 908610	RET-3 186,315	RET-3 124,210
		0.00	0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: \_\_\_\_\_

Natural Gas CBR 12.2021 - Workpapers  
Adjustment No. \_\_\_\_\_

Workpaper Ref. RET-2

Transaction Analysis Selection: Accounting Period : 202101-202112, GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax Credit	(186,315)	(186,315)	-	-
				(186,315)	(186,315)	-	-
			WA Electric Excise Tax Current Month	22,441,536	22,441,536		
			WA Electric Excise Tax True Up April 2021	4,031	4,031		
			WA Electric Excise Tax True Up August 2021	76,122	76,122		
		RET-1	WA Electric Excise Tax True Up Dec 2020	10,076	10,076		
			WA Electric Excise Tax True Up Feb 2021	(10,816)	(10,816)		
			WA Electric Excise Tax True Up Jan 2021	3,480	3,480		
			WA Electric Excise Tax True Up July 2021	(346)	(346)		
			WA Electric Excise Tax True Up June 2021	10,714	10,714		
			WA Electric Excise Tax True Up March 2021	(13,250)	(13,250)		
			WA Electric Excise Tax True Up May 2021	2,140	2,140		
			WA Electric Excise Tax True Up Nov 2021	(3,330)	(3,330)		
			WA Electric Excise Tax True Up Oct 2021	15,471	15,471		
			WA Electric Excise Tax True Up Sept 2021	19,582	19,582		
				22,555,411	22,555,411	-	-
			WA Natural gas "Other" April 2021 True Up	18	18		
			WA Natural gas "Other" April 2021 Estimate	344	344		
			WA Natural gas "Other" August 2021 Estimate	178	178		
			WA Natural gas "Other" August 2021 True Up	(35)	(35)		
			WA Natural gas "Other" Dec 2020 True Up	(47)	(47)		
			WA Natural gas "Other" Dec 2021 Estimate	990	990		
			WA Natural gas "Other" Feb 2021 True Up	73	73		
			WA Natural gas "Other" Feb 2021 Estimate	853	853		
			WA Natural gas "Other" Jan 2021 True Up	(27)	(27)		
			WA Natural gas "Other" Jan 2021 Estimate	496	496		
			WA Natural gas "Other" July 2021 Estimate	129	129		
			WA Natural gas "Other" July 2021 True Up	6	6		
			WA Natural gas "Other" June 2021 Estimate	164	164		
			WA Natural gas "Other" June 2021 True Up	(27)	(27)		
			WA Natural gas "Other" March 2021 True Up	(459)	(459)		
			WA Natural gas "Other" March 2021 Estimate	960	960		
			WA Natural gas "Other" May 2021 Estimate	159	159		
			WA Natural gas "Other" May 2021 True Up	17	17		
			WA Natural gas "Other" November 2021 Estimate	617	617		
			WA Natural gas "Other" Oct 2021 True Up	(17)	(17)		
			WA Natural gas "Other" October 2021 Estimate	358	358		
			WA Natural gas "Other" Sept 2021 True Up	(5)	(5)		
			WA Natural gas "Other" September 2021 Estimate	154	154		
				4,898	4,898	-	-
				22,373,993	22,373,993	-	-
				22,373,993	22,373,993	-	-
			WA Gas Excise LIHEAP Tax Credit	(124,210)	-	(124,210)	-
			WA Gas Excise Tax Current Month	6,284,114	-	6,284,114	-
			WA Gas Excise Tax True Up April 2021	1,825	-	1,825	-
			WA Gas Excise Tax True Up August 2021	8,362	-	8,362	-
		RET-1	WA Gas Excise Tax True Up Dec 2020	(7,589)	-	(7,589)	-
			WA Gas Excise Tax True Up Feb 2021	471	-	471	-
			WA Gas Excise Tax True Up Jan 2021	52	-	52	-
			WA Gas Excise Tax True Up July 2021	(588)	-	(588)	-
			WA Gas Excise Tax True Up June 2021	(754)	-	(754)	-
			WA Gas Excise Tax True Up March 2021	2,474	-	2,474	-
			WA Gas Excise Tax True Up May 2021	178	-	178	-
			WA Gas Excise Tax True Up Nov 2021	1,362	-	1,362	-
			WA Gas Excise Tax True Up Oct 2021	3,368	-	3,368	-
			WA Gas Excise Tax True Up Sept 2021	2,629	-	2,629	-
				6,171,696	-	6,171,696	-
				6,171,696	-	6,171,696	-
				6,171,696	-	6,171,696	-
				28,545,689	22,373,993	6,171,696	-

B-A=  
22,369,095.59 RET-1  
Total for ED 408110

Results Report E-OTX-12A / B

Results Report G-OTX-12A / RET-1

Total

Prep by: \_\_\_\_\_

Transaction Analysis Selection: Accounting Period : '2021%' , GI Ferc Account : '908610'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	Aug 2021 - LIHEAP from St. of WA DOR	21,656	21,656	-	-
			July 2021 - LIHEAP from St. of WA DOR	73,605	73,605	-	-
			Oct 2021 - LIHEAP from St. of WA DOR	33,533	33,533	-	-
			Sept 2021 - LIHEAP from St. of WA DOR	57,521	57,521	-	-
				-	-	-	-
			<b>RET-1</b>	186,315	186,315	-	-
	GD	WA	Aug 2021 - LIHEAP from St. of WA DOR	14,438	-	14,438	-
			July 2021 - LIHEAP from St. of WA DOR	49,070	-	49,070	1
			Oct 2021 - LIHEAP from St. of WA DOR	22,355	-	22,355	2
			Sept 2021 - LIHEAP from St. of WA DOR	38,347	-	38,347	3
				-	-	-	-
			<b>RET-1</b>	124,210	-	124,210	6
Total				310,525	186,315	124,210	6

Transaction Analysis Selection: Accounting Period : '202201' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,222,698	2,222,698	-	-
			<b>WA Electric Excise Tax True Up Dec 2021</b>	<b>RET-1</b> 59,477	59,477	-	-
			WA Natural gas "Other" Dec 2021 True Up	(2)	(2)	-	-
			WA Natural gas "Other" Jan 2022 Estimate	1,885	1,885	-	-
			Sub-total	2,284,057	2,284,057	-	-
	GD	WA	WA Gas Excise Tax Current Month	1,269,298	-	1,269,298	-
			<b>WA Gas Excise Tax True Up Dec 2021</b>	<b>RET-1</b> 885	-	885	-
			Sub-total	1,270,184	-	1,270,184	-
Total				3,554,241	2,284,057	1,270,184	-

Prep by: \_\_\_\_\_

**STATE OF WASHINGTON COMBINED EXCISE TAX RETURN**

<u>STATE BUSINESS &amp; OCCUPATION TAX</u>		<u>Summary</u>	<u>January/21</u>	<u>February/21</u>	<u>March/21</u>	<u>April/21</u>	<u>May/21</u>	<u>June/21</u>	<u>July/21</u>	<u>August/21</u>	<u>September/21</u>	<u>October/21</u>	<u>November/21</u>	<u>December/21</u>
<b>STATE PUBLIC UTILITY TAX</b>														
<u>Power - Electricity Addendum</u>														
Adjusted Gross Amount		582,544,854	52,400,716	49,792,236	54,049,124	44,607,336	41,301,638	44,844,847	54,544,162	54,838,124	46,664,659	41,970,261	43,990,764	53,540,986
Total Deductions		(1,046,081)	30,245	43,092	(26,943)	73,733	74,340	129,620	332,279	(1,077,744)	(125,401)	(312,185)	(98,786)	(88,332)
Taxable Amount		583,590,935	52,370,471	49,749,143	54,076,067	44,533,604	41,227,298	44,715,226	54,211,883	55,915,868	46,790,060	42,282,446	44,089,550	53,629,318
<b>Tax Due @</b>	<b>0.038734</b>	<b>22,604,811.26</b>	<b>2,028,517.82</b>	<b>1,926,983.32</b>	<b>2,094,582.39</b>	<b>1,724,964.61</b>	<b>1,596,898.15</b>	<b>1,731,999.58</b>	<b>2,099,843.07</b>	<b>2,165,845.24</b>	<b>1,812,366.19</b>	<b>1,637,768.25</b>	<b>1,707,764.64</b>	<b>2,077,278.00</b>
Renewable Energy Credit	RET-1	(751,446.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(723,274.88)	(28,172.11)	0.00	0.00
Community Solar Credit	RET-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit	RET-1	(186,315.27)	0.00	0.00	0.00	0.00	0.00	0.00	(73,604.53)	(21,656.44)	(57,521.15)	(33,533.15)	0.00	0.00
Commute Trip Reduction	RET-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Electric Tax:</b>		<b>21,667,049.00</b>	<b>2,028,517.82</b>	<b>1,926,983.32</b>	<b>2,094,582.39</b>	<b>1,724,964.61</b>	<b>1,596,898.15</b>	<b>1,731,999.58</b>	<b>2,026,238.54</b>	<b>2,144,188.80</b>	<b>1,031,570.16</b>	<b>1,576,062.99</b>	<b>1,707,764.64</b>	<b>2,077,278.00</b>
			RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
<u>Gas Distribution Addendum</u>														
Adjusted Gross Amount		163,445,785.71	23,327,882.58	23,599,706.11	23,229,688.82	14,759,009.27	8,917,463.04	6,634,270.96	5,021,498.17	4,943,754.83	5,506,095.89	8,142,219.98	14,761,268.45	24,602,927.61
Deductions		(219,321.31)	(1,922.62)	6,517.53	(10,756.92)	8,270.26	26,601.98	27,219.25	47,608.69	(181,127.04)	(41,319.78)	(66,170.19)	(18,126.43)	(16,116.04)
Taxable Amount		163,665,107.02	23,329,805.20	23,593,188.58	23,240,445.74	14,750,739.01	8,890,861.06	6,607,051.71	4,973,889.48	5,124,881.87	5,547,415.67	8,208,390.17	14,779,394.88	24,619,043.65
<b>Tax Due @</b>	<b>0.03852</b>	<b>6,304,379.92</b>	<b>898,664.10</b>	<b>908,809.62</b>	<b>895,221.97</b>	<b>568,198.47</b>	<b>342,475.97</b>	<b>254,503.63</b>	<b>191,594.22</b>	<b>197,410.45</b>	<b>213,686.45</b>	<b>316,187.19</b>	<b>569,302.29</b>	<b>948,325.56</b>
40% Allocated LIHEAP Credit	RET-1	(124,210.16)	0.00	0.00	0.00	0.00	0.00	0.00	(49,069.68)	(14,437.63)	(38,347.430)	(22,355.42)	0.00	0.00
<b>Total Gas Tax:</b>		<b>6,180,169.76</b>	<b>898,664.10</b>	<b>908,809.62</b>	<b>895,221.97</b>	<b>568,198.47</b>	<b>342,475.97</b>	<b>254,503.63</b>	<b>142,524.54</b>	<b>182,972.82</b>	<b>175,339.02</b>	<b>293,831.77</b>	<b>569,302.29</b>	<b>948,325.56</b>
			RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

Prep by: \_\_\_\_\_

AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2021  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains
	Adjustment Number	2.09
	Workpaper Reference	G-NGL
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(11)
15	Taxes	-
16	Total Distribution	(11)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(11)
26	OPERATING INCOME BEFORE FIT	11
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 9
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Avista Utilities  
 Property Dispositions  
 12 Months ended December 31, 2021

ELECTRIC	Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL	
			2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022
	2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286						172,860
	2009	35,772		3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577					35,770
	2010	10,483		1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048				10,480
	2011	(261)			(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(27)			(261)
	2012	0				0	0	0	0	0	0	0	0	0	0	0	0	0
	2013	0					0	0	0	0	0	0	0	0	0	0	0	0
	2014	234,734						23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	23,473	234,734
	2015	204,354							20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	20,435	204,354
	2016	120,036								12,004	12,004	12,004	12,004	12,004	12,004	12,004	12,004	120,036
	2017	36,793									3,679	3,679	3,679	3,679	3,679	3,679	3,679	36,793
	2018	(15,051)										(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(1,505)	(15,050)
	2019	(9,410)											(941)	(941)	(941)	(941)	(941)	(9,410)
	2020	0												0	0	0	0	0
	2021	105,742														10,574	10,574	105,742
	Total	1,943,991	122,080	82,094	80,684	79,690	68,887	80,530	92,985	89,002	94,465	81,476	62,685	58,167	57,118	67,719	57,145	1,943,987

Amortize 12.31.21 - WA E	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	67,719

GAS	Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL	
			2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022
	2008	3,452	345	345	345	345	345	345	345	345	345	347						3,452
	2009	1,496		150	150	150	150	150	150	150	150	150	146					1,496
	2010	426		43	43	43	43	43	43	43	43	43	43	39				426
	2011	0			0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2012	0				0	0	0	0	0	0	0	0	0	0	0	0	0
	2013	0					0	0	0	0	0	0	0	0	0	0	0	0
	2014	56,272						5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	56,272
	2015	37,065							3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	37,065
	2016	31,613								3,161	3,161	3,161	3,161	3,161	3,161	3,161	3,161	31,613
	2017	0									0	0	0	0	0	0	0	0
	2018	0										0	0	0	0	0	0	0
	2019	(15,629)											(1,563)	(1,563)	(1,563)	(1,563)	(1,563)	(15,629)
	2020	0												0	0	0	0	0
	2021	(595)														(60)	(60)	(595)
	Total	243,695	13,306	3,997	3,330	2,938	406	620	6,241	9,885	13,033	13,035	12,684	10,971	10,932	10,872	10,932	243,707

Amortize 12.31.21 - WA G	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Total
	906	906	906	906	906	906	906	906	906	906	906	906	10,872

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Avista Utilities  
Property Dispositions  
12 Months ended December 31, 2021

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 North Idaho Road	NGL-3 939	ZZ.ZZ								
2 City of Rathdrum	NGL-3 38,420	ED.AN	38,420	26,228	13,240					38,420.00
3 Spokane Transit	NGL-3 (3,945)	CD.AA	(2,761)	(1,885)	(876)	(816)	(595)	(221)	(367)	(3,945.04)
4 Long Lake	NGL-3 74,958	ED.AN	74,958	49,127	25,830					74,957.83
5 Clearwater	NGL-3 7,188	ED.ID	7,188		7,188					7,188.12
6 Thompson Falls	NGL-3 49,240	ED.AN	49,240	32,272	16,968					49,240.00
7 Waikiki	NGL-3 (57,273)	ZZ.ZZ								
<b>Total Gain</b>	\$ 109,527		\$ 167,045	\$ 105,742	\$ 62,350	\$ (816)	\$ (595)	\$ (221)	\$ (367)	165,860.91
<b>Net Gain for Amortization (421100 &amp; 421200)</b>	<u>\$ 109,527</u>		<u>\$ 167,045</u>	<u>\$ 105,742</u>	<u>\$ 62,350</u>	<u>\$ (816)</u>	<u>\$ (595)</u>	<u>\$ (221)</u>	<u>\$ (367)</u>	<u>\$ 165,861</u>

Jurisdictional allocators:

1 (Production/Transmission Ratio)  
4 (Jurisdictional 4-Factor)

100.000% 65.540% 34.460%  
100.000% 68.266% 31.734% 100.000% 72.915% 27.085%

7 CD.AA  
9 CD.WA

100.000% 69.998%  
100.00% 77.218% 20.695% 22.782% 9.307%

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/14/2022 Mgr. Review: \_\_\_\_\_  
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**SCHEDULE 27**  
**for YTD December 31, 2021**  
**OTHER PROPERTY DISPOSITIONS**

	<b>BOOK</b>	<b>TAX</b>	<b>BALANCE CHECK</b>
1. (a) Brief Description of Property Disposed:	8070 N Idaho Road		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	1,000.0		
(f) Expense of Sale	-		
(g) Original Cost:	60.80		
(h) Accumulated Depreciation			
(i) Location	Post Falls, ID		
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	939		939.20
2. (a) Brief Description of Property Disposed:	City of Rathdrum		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	38,420.00		
(f) Expense of Sale	-		
(g) Original Cost:	-		
(h) Accumulated Depreciation			
(i) Location	Rathdrum, ID		
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	38,420.00		38,420.00
3. (a) Brief Description of Property Disposed:	Partial Release to STA		
(b) Permanent Record Reference	202007		
(c) Date Property disposed of	202007		
(d) Primary Plant Account Credited			
(e) Gross Sale Price	-		
(f) Expense of Sale	-		
(g) Original Cost:	3,945		
(h) Accumulated Depreciation			
(i) Location	Spokane, WA		
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	(3,945)		(3,945.04)
4. (a) Brief Description of Property Disposed:	Long Lake Disposal		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	74,957.83		
(f) Expense of Sale	-		
(g) Original Cost:	-		
(h) Accumulated Depreciation			
(i) Location	Long Lake, WA		
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	74,957.83		74,957.83
5. (a) Brief Description of Property Disposed:	Clearwater Disposal		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	7,188		
(f) Expense of Sale	-		
(g) Original Cost:	-		
(h) Accumulated Depreciation			
(i) Location	Potlatch, ID		
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	7,188.12		7,188.12
6. (a) Brief Description of Property Disposed:	Parcel sold to Cox		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	49,240.00		
(f) Expense of Sale	-		
(g) Original Cost:	-		
(h) Accumulated Depreciation			
(i) Location	Thompson Falls, MT		
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	49,240.00		49,240.00
7. (a) Brief Description of Property Disposed:	Waikiki Substation Land Sale		

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**SCHEDULE 27**  
**for YTD December 31, 2021**  
**OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	752,761.51		
(f) Expense of Sale	-		
(g) Original Cost:	810,461.87		
(h) Accumulated Depreciation			
(i) Location	Spokane, WA		
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	(57,700.36)		(57,700.36)
8. (a) Brief Description of Property Disposed:	Waikiki Land Sale - Refund of Utility Hold Back		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	427.07		
(f) Expense of Sale	-		
(g) Original Cost:	-		
(h) Accumulated Depreciation			
(i) Location	Spokane, WA		
(j) Date of Purchase			
(k) Gain/(Loss) on Disposition of Property	427.07		427.07
			109,526.82 Total

reconciled to gain/loss on GL

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization / Gas Cost Adjust
	Adjstment Number	2.10
	Workpaper Reference	G-WNGC
	REVENUES	
1	Total General Business	\$ 7,763
2	Total Transportation	-
3	Other Revenues	(4,486)
4	Total Gas Revenues	<u>3,277</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	2,934
6	Purchased Gas Expense	5
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>2,939</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	298
16	Total Distribution	<u>298</u>
17	Customer Accounting	17
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	16
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>16</u>
25	Total Gas Expense	<u>3,270</u>
26	OPERATING INCOME BEFORE FIT	7
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 6</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

12.2021	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,485	1,094	921	772	541	291	131	25	27	161	536	868	1,118
Actual DDH	6,038	970	999	723	467	263	72	0	25	128	503	736	1,152
DDH Adjustment to Normal	447	124	-78	49	74	28	59	25	2	33	33	132	-34
<b>Rate Group</b>													
WA Res Sched 101	7,063,510	2,019,447	-1,270,297	798,007	1,136,861	430,229	906,623	437,762	35,101	578,501	509,807	2,041,015	-559,546
No of Cust	158,197	157,656	157,656	157,656	157,893	157,917	157,929	158,037	158,397	158,216	158,774	158,913	159,315
Usage/DDH		0.1033	0.1033	0.1033	0.0973	0.0973	0.0973	0.1108	0.1108	0.1108	0.0973	0.0973	0.1033
WA Com Sched 101	1,080,906	385,677	-242,603	152,404	162,138	61,081	129,964	74,626	5,931	98,235	72,035	287,812	-106,394
No of Cust	12,320	12,318	12,318	12,318	12,337	12,283	12,403	12,340	12,260	12,306	12,291	12,277	12,393
Usage/DDH		0.2525	0.2525	0.2525	0.1776	0.1776	0.1776	0.2419	0.2419	0.2419	0.1776	0.1776	0.2525
WA Ind Sched 101	917	1,705	-1,073	674	18	7	14	0	0	0	8	32	-468
No of Cust	40	40	40	40	41	39	40	42	41	41	41	40	40
Usage/DDH		0.3438	0.3438	0.3438	0.0060	0.0060	0.0060	0.0000	0.0000	0.0000	0.0060	0.0060	0.3438
WA Res Sched 111	122,400	35,017	-22,027	13,838	19,141	7,219	15,261	8,743	704	11,579	8,592	34,030	-9,697
No of Cust	302	301	301	301	302	301	302	300	302	301	304	301	304
Usage/DDH		0.9382	0.9382	0.9382	0.8565	0.8565	0.8565	1.1657	1.1657	1.1657	0.8565	0.8565	0.9382
WA Com Sched 111	2,554,049	756,265	-475,715	298,847	401,424	151,082	318,237	171,888	13,727	226,490	179,903	724,439	-212,538
No of Cust	2,821	2,805	2,805	2,805	2,818	2,803	2,802	2,822	2,817	2,817	2,832	2,851	2,875
Usage/DDH		2.1743	2.1743	2.1743	1.9250	1.9250	1.9250	2.4364	2.4364	2.4364	1.9250	1.9250	2.1743
WA Ind Sched 111	79,253	18,596	-11,698	7,348	10,024	3,793	8,288	10,787	863	14,239	4,470	17,549	-5,006
No of Cust	54	55	55	55	54	54	56	54	54	54	54	53	54
Usage/DDH		2.7267	2.7267	2.7267	2.5085	2.5085	2.5085	7.9904	7.9904	7.9904	2.5085	2.5085	2.7267
ID Res Sched 101	3,454,962	977,303	-614,755	386,192	563,147	213,210	451,431	197,904	15,862	262,653	254,480	1,021,533	-273,998
No of Cust	80,791	80,015	80,015	80,015	80,360	80,408	80,796	80,777	80,927	81,216	81,431	81,720	81,815
Usage/DDH		0.0985	0.0985	0.0985	0.0947	0.0947	0.0947	0.0980	0.0980	0.0980	0.0947	0.0947	0.0985
ID Com Sched 101	658,822	207,284	-130,389	81,911	106,625	39,911	84,927	37,143	2,976	48,887	47,549	189,768	-57,770
No of Cust	7,957	7,915	7,915	7,915	7,996	7,910	7,988	7,945	7,957	7,922	7,996	7,978	8,045
Usage/DDH		0.2112	0.2112	0.2112	0.1802	0.1802	0.1802	0.1870	0.1870	0.1870	0.1802	0.1802	0.2112
ID Ind Sched 101	3,307	1,441	-906	569	594	225	474	0	0	0	265	1,028	-383
No of Cust	33	34	34	34	33	33	33	33	33	33	33	32	33
Usage/DDH		0.3417	0.3417	0.3417	0.2433	0.2433	0.2433	0.0000	0.0000	0.0000	0.2433	0.2433	0.3417
ID Res Sched 111	42,748	10,798	-6,792	4,267	5,513	2,105	4,517	5,297	432	7,057	2,459	9,924	-2,829
No of Cust	110	112	112	112	109	110	112	109	111	110	109	110	107
Usage/DDH		0.7775	0.7775	0.7775	0.6835	0.6835	0.6835	1.9440	1.9440	1.9440	0.6835	0.6835	0.7775

	12.2021	Workpaper Ref. G-WN-__												
		Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 111		837,649	268,506	-168,899	106,103	138,523	51,595	111,229	40,376	3,269	53,069	61,686	245,867	-73,675
No of Cust		1,406	1,407	1,407	1,407	1,408	1,386	1,418	1,405	1,422	1,399	1,406	1,401	1,408
Usage/DDH			1.5390	1.5390	1.5390	1.3295	1.3295	1.3295	1.1495	1.1495	1.1495	1.3295	1.3295	1.5390
ID Ind Sched 111		13,180	27,648	-17,392	10,926	0	0	0	0	0	0	0	0	-8,002
No of Cust		36	36	36	36	36	35	37	36	36	36	35	35	38
Usage/DDH			6.1936	6.1936	6.1936	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6.1936
WA subtotal		10,901,035	3,216,707	-2,023,413	1,271,118	1,729,606	653,411	1,378,387	703,806	56,326	929,044	774,815	3,104,877	-893,649
ID subtotal		5,010,668	1,492,980	-939,133	589,968	814,402	307,046	652,578	280,720	22,539	371,666	366,439	1,468,120	-416,657
Summarize by Schedule														
WA 101		8,145,333	2,406,829	-1,513,973	951,085	1,299,017	491,317	1,036,601	512,388	41,032	676,736	581,850	2,328,859	-666,408
WA 111		2,755,702	809,878	-509,440	320,033	430,589	162,094	341,786	191,418	15,294	252,308	192,965	776,018	-227,241
ID 101		4,117,091	1,186,028	-746,050	468,672	670,366	253,346	536,832	235,047	18,838	311,540	302,294	1,212,329	-332,151
ID 111		893,577	306,952	-193,083	121,296	144,036	53,700	115,746	45,673	3,701	60,126	64,145	255,791	-84,506

Natural Gas CBR 12.2021 - Workpapers 2.10

Workpaper Ref. G-WN-\_\_

12.2021	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weather Adjustment Revenue													
WA 101	\$6,231,802	\$1,774,699	(\$1,116,343)	\$701,292	\$957,843	\$362,278	\$764,348	\$377,814	\$30,255	\$498,998	\$461,849	\$1,987,495	(\$568,726)
WA 111	\$1,531,676	\$440,128	(\$276,855)	\$173,922	\$234,004	\$88,090	\$185,744	\$104,026	\$8,312	\$137,117	\$104,701	\$470,166	(\$137,679)
Total Revenue Adjustment	<b>\$7,763,478</b>	\$2,214,827	(\$1,393,198)	\$875,214	\$1,191,847	\$450,368	\$950,092	\$481,840	\$38,567	\$636,115	\$566,550	\$2,457,661	(\$706,405)
Decoupling Revenue Offset													
WA 101	\$3,917,904	\$1,120,283	(\$704,694)	\$442,692	\$604,640	\$228,688	\$482,496	\$238,496	\$19,099	\$314,994	\$303,644	\$1,215,338	(\$347,772)
WA 111	\$776,140	\$228,288	(\$143,601)	\$90,211	\$121,374	\$45,691	\$96,343	\$53,957	\$4,311	\$71,121	\$54,227	\$218,077	(\$63,859)
Total WA	<b>\$4,694,044</b>	\$1,348,571	(\$848,295)	\$532,903	\$726,014	\$274,379	\$578,839	\$292,453	\$23,410	\$386,115	\$357,871	\$1,433,415	(\$411,631)
Revenue Related Expenses	<b>(\$207,666)</b>	0.044369	0.044369	0.044369	0.044369	0.044369	0.044369	0.044369	0.044369	0.044369	0.043931	0.043931	0.043931
Decoupling Adjustment	<b>(\$4,486,378)</b>												
Revenue not captured in Decoupling													
WA 101	\$2,313,898	\$654,416	(\$411,649)	\$258,600	\$353,203	\$133,590	\$281,852	\$139,318	\$11,156	\$184,004	\$158,205	\$772,157	(\$220,954)
WA 111	\$755,536	\$211,840	(\$133,254)	\$83,711	\$112,630	\$42,399	\$89,401	\$50,069	\$4,001	\$65,996	\$50,474	\$252,089	(\$73,820)
Total WA	<b>\$3,069,434</b>	\$866,256	(\$544,903)	\$342,311	\$465,833	\$175,989	\$371,253	\$189,387	\$15,157	\$250,000	\$208,679	\$1,024,246	(\$294,774)
ID 101	\$2,986,420	\$850,916	(\$535,254)	\$336,249	\$480,954	\$181,763	\$385,150	\$168,634	\$13,515	\$230,315	\$223,480	\$896,251	(\$245,553)
ID 111	\$423,408	\$141,895	(\$89,256)	\$56,072	\$66,584	\$24,824	\$53,506	\$21,113	\$1,711	\$29,896	\$31,895	\$127,187	(\$42,019)
Total Revenue Adjustment	<b>\$3,409,828</b>	\$992,811	(\$624,510)	\$392,321	\$547,538	\$206,587	\$438,656	\$189,747	\$15,226	\$260,211	\$255,375	\$1,023,438	(\$287,572)
FCA Revenue Offset													
ID 101	\$1,881,647	\$550,993	(\$346,592)	\$217,731	\$311,432	\$117,697	\$249,396	\$109,196	\$8,752	\$138,261	\$134,158	\$538,032	(\$147,409)
ID 111	\$184,847	\$64,273	(\$40,430)	\$25,398	\$30,160	\$11,244	\$24,236	\$9,563	\$775	\$12,130	\$12,941	\$51,606	(\$17,049)
Total ID	<b>\$2,066,494</b>	\$615,266	(\$387,022)	\$243,129	\$341,592	\$128,941	\$273,632	\$118,759	\$9,527	\$150,391	\$147,099	\$589,638	(\$164,458)
Revenue Related Expenses	<b>(\$10,993)</b>	0.005839	0.005839	0.005839	0.005839	0.005839	0.005839	0.005839	0.005839	0.004354	0.004354	0.004354	0.004354
FCA Adjustment	<b>(\$2,055,501)</b>												
Revenue not captured in Decoupling													
ID 101	\$1,104,773	\$299,923	(\$188,662)	\$118,518	\$169,522	\$64,066	\$135,754	\$59,438	\$4,763	\$92,054	\$89,322	\$358,219	(\$98,144)
ID 111	\$238,561	\$77,622	(\$48,826)	\$30,674	\$36,424	\$13,580	\$29,270	\$11,550	\$936	\$17,766	\$18,954	\$75,581	(\$24,970)
Total ID	<b>\$1,343,334</b>	\$377,545	(\$237,488)	\$149,192	\$205,946	\$77,646	\$165,024	\$70,988	\$5,699	\$109,820	\$108,276	\$433,800	(\$123,114)
Weather Adjustment Gas Cost Expense													
WA 101	\$2,211,701	\$625,511	(\$393,466)	\$247,177	\$337,602	\$127,688	\$269,402	\$133,165	\$10,664	\$175,877	\$151,217	\$738,062	(\$211,198)
WA 111	\$722,176	\$202,486	(\$127,370)	\$80,015	\$107,656	\$40,527	\$85,453	\$47,858	\$3,824	\$63,082	\$48,245	\$240,961	(\$70,561)
Total Gas Cost Adjustment	<b>\$2,933,877</b>	\$827,997	(\$520,836)	\$327,192	\$445,258	\$168,215	\$354,855	\$181,023	\$14,488	\$238,959	\$199,462	\$979,023	(\$281,759)
GTI Gas Expense Adjustment	<b>\$4,876</b>	\$1,439	(\$905)	\$569	\$774	\$293	\$617	\$314	\$25	\$414	\$347	\$1,389	(\$400)
ID 101	\$1,098,980	\$298,167	(\$187,557)	\$117,824	\$168,530	\$63,691	\$134,960	\$59,091	\$4,736	\$91,655	\$88,935	\$356,667	(\$97,719)
ID 111	\$237,295	\$77,168	(\$48,541)	\$30,494	\$36,211	\$13,500	\$29,099	\$11,482	\$930	\$17,689	\$18,871	\$75,254	(\$24,862)
Total Gas Cost Adjustment	<b>\$1,336,275</b>	\$375,335	(\$236,098)	\$148,318	\$204,741	\$77,191	\$164,059	\$70,573	\$5,666	\$109,344	\$107,806	\$431,921	(\$122,581)
GTI Gas Expense Adjustment	<b>\$2,004</b>	\$597	(\$376)	\$236	\$326	\$123	\$261	\$112	\$9	\$149	\$147	\$587	(\$167)
Margin	\$135,736	\$38,433	(\$24,176)	\$15,188	\$20,680	\$7,813	\$16,485	\$8,353	\$668	\$10,954	\$9,193	\$45,126	(\$12,981)

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

12.2021		Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation														
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)														
WA 101 + 150		0.76140	0.73736	0.73736	0.73736	0.73736	0.73736	0.73736	0.73736	0.73736	0.73736	0.79376	0.85342	0.85342
WA 111 + 150		0.55378	0.54345	0.54345	0.54345	0.54345	0.54345	0.54345	0.54345	0.54345	0.54345	0.54259	0.60587	0.60587
ID 101 + 150		0.72473	0.71745	0.71745	0.71745	0.71745	0.71745	0.71745	0.71745	0.71745	0.73928	0.73928	0.73928	0.73928
ID 111 + 150		0.47392	0.46227	0.46227	0.46227	0.46227	0.46227	0.46227	0.46227	0.46227	0.49723	0.49723	0.49723	0.49723
Decoupled Revenue														
WA 101		0.47956	0.46546	0.46546	0.46546	0.46546	0.46546	0.46546	0.46546	0.46546	0.46546	0.52186	0.52186	0.52186
WA 111		0.28167	0.28188	0.28188	0.28188	0.28188	0.28188	0.28188	0.28188	0.28188	0.28188	0.28102	0.28102	0.28102
ID 101		0.45765	0.46457	0.46457	0.46457	0.46457	0.46457	0.46457	0.46457	0.46457	0.44380	0.44380	0.44380	0.44380
ID 111		0.20684	0.20939	0.20939	0.20939	0.20939	0.20939	0.20939	0.20939	0.20939	0.20175	0.20175	0.20175	0.20175
Effective WACOG by Month														
150 Exp WA 101		0.26940	0.25989	0.25989	0.25989	0.25989	0.25989	0.25989	0.25989	0.25989	0.25989	0.25989	0.31692	0.31692
150 Exp WA 111		0.26010	0.25002	0.25002	0.25002	0.25002	0.25002	0.25002	0.25002	0.25002	0.25002	0.25002	0.31051	0.31051
150 Exp ID 101		0.26567	0.25140	0.2514	0.2514	0.2514	0.2514	0.25140	0.2514	0.2514	0.29420	0.29420	0.29420	0.29420
150 Exp ID 111		0.26567	0.25140	0.2514	0.2514	0.2514	0.2514	0.25140	0.2514	0.2514	0.29420	0.29420	0.29420	0.29420
WA Schedule 101	20 GRC Block Usage, Bills, & Baseload			Baseload Usage	Percentage	WS Usage	Percentage				<b>10/1/2021</b>		<b>11/1/2021</b>	<b>11/1/2020</b>
	Block 1	83,030,623		15,874,712	100.00%	67,155,911	55.19%				0.46008		0.46008	0.41035
	Block 2	54,532,868			0.00%	54,532,868	44.81%				0.59795		0.59795	0.53333
		137,563,491		15,874,712	100.00%	121,688,779	100.00%				<b>0.52186</b>	52.186¢	<b>0.52186</b>	<b>0.46546</b>
		1,984,339	8	15,874,712	100.00%						0.27190		0.33156	0.27190
									Gas Cost Rev		0.25989		0.31692	0.25989
									Gas Cost Exp		0.00047		0.00047	0.00047
									GTI Exp Rate					
WA Schedule 111														
	Block 1	6,558,198		6,558,198	34.72%	0	0.00%				0.59720		0.59720	0.53780
	Block 2	17,521,410		12,329,580	65.28%	5,191,830	12.14%				0.36049		0.36049	0.36159
	Block 3	35,476,526		0	0.00%	35,476,526	82.99%				0.27478		0.27478	0.27562
	Block 4	738,873		0	0.00%	738,873	1.73%				0.23445		0.23445	0.23517
	Block 5	1,342,153		0	0.00%	1,342,153	3.14%				0.16447		0.16447	0.16497
		61,637,160		18,887,778	100.00%	42,749,382	100.00%				<b>0.28102</b>	28.103¢	<b>0.28102</b>	<b>0.28188</b>
		37,254	507	18,887,778							0.26157		0.32485	0.26157
									Gas Cost Rev		0.25002		0.31051	0.25002
									Gas Cost Exp		0.00038		0.00038	0.00038
									GTI Exp Rate		0.043931		0.043931	0.044369
									Decoupling Conversion Factor					
ID Schedule 101														
	Block 1	all therms									<b>9/1/2021</b>		<b>2/1/2022</b>	<b>11/1/2020</b>
											0.44380	44.380¢	0.44380	0.46457
									Gas Cost Rev		0.29548		0.35783	0.25288
									Gas Cost Exp		0.29420		0.35627	0.25140
									GTI Exp Rate		0.00040		0.00040	0.00040
ID Schedule 111	21 GRC Block Usage, Bills, & Baseload													
	Block 1	3,194,084		3,194,084	27.66%	0	0.00%				0.51015		0.51015	0.51193
	Block 2	8,194,265		8,194,265	70.96%	0	0.00%				0.29394		0.29394	0.30505
	Block 3	11,465,602		158,867	1.38%	11,306,735	76.61%				0.21410		0.21410	0.22220
	Block 4	3,452,380		0	0.00%	3,452,380	23.39%				0.16132		0.16132	0.16742
		26,306,331		11,547,216	100.00%	14,759,115	100.00%				<b>0.20175</b>	20.175¢	<b>0.20175</b>	<b>0.20939</b>
		18,156	636	11,547,216							0.29548		0.35783	0.25288
									Gas Cost Rev		0.29420		0.35627	0.25140
									Gas Cost Exp		0.00040		0.00040	0.00040
									GTI Exp Rate		0.004354		0.004354	0.005839
									FCA Conversion Factor					

**Weather Sensitivity Regression Summary for January 2012 through 2021**

Workpaper Ref. G-WN-\_\_

Adj R <sup>2</sup>	Dependent Variable	Summer Mo Heating Jul, Aug, Sep	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2021 Low	Durbin Watson Test Result
<b>Washington Gas</b>							
0.994	WR101	0.1108	0.0973	0.1033	7	12	Corrected with AR(1),(2),(3)
0.987	WC101	0.2419	0.1776	0.2525	0	11	No Autocorrelation
0.958	WI101	0.0000	0.0060	0.3438	45	3	Corrected with AR(1)
0.994	WT101	0.1224	0.1076	0.1147	6	12	Corrected with AR(1),(2),(3)
0.982	WR111	1.1657	0.8565	0.9382	335	284	Corrected with AR(1)
0.990	WC111	2.4364	1.9250	2.1743	397	505	Corrected with AR(1)
0.885	WI111	7.9904	2.5085	2.7267	2,412	2,198	Corrected with AR(1),(2)
0.990	WT111	3.9605	1.8339	2.0749	409	522	Corrected with AR(1)
0.990	WC121	2.4364	1.9250	2.1743	397	505	combined with 111
0.990	WT121	3.9605	1.8339	2.0749	409	522	combined with 111
<b>Idaho Gas</b>							
0.995	IR101	0.0980	0.0947	0.0985	9	12	Corrected with AR(1),(2)
0.988	IC101	0.1870	0.1802	0.2112	0	7	Corrected with AR(1),(2)
0.963	II101	0.0000	0.2433	0.3417	0	7	Corrected with AR(1)
0.995	IT101	0.1109	0.1043	0.1093	7	12	Corrected with AR(1),(2)
0.984	IR111	1.9440	0.6835	0.7775	175	194	Corrected with AR(1)
0.984	IC111	1.1495	1.3295	1.5390	585	575	Corrected with AR(1)
0.670	II111	0.0000	0.0000	6.1936	3,903	2,889	Corrected with AR(1),(2)
0.985	IT111	1.1911	1.3329	1.5163	635	601	Corrected with AR(1)

Dependent Variable Name Code

*1st letter*

W = Washington Jurisdiction

I = Idaho Jurisdiction

*2nd letter*

R = Residential Class

C = Commercial Class

I = Industrial Class

T = Total Schedule

*Numerical reference*

Rate Schedule

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



AVISTA UTILITIES  
 Weather Normalization  
 Degree Day Comparison  
 Twelve Months Ended December 31, 2021

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	1992- 2021 30 YEAR AVG DDH	ADJUSTMENT NORM - ACT DDH
Jan - 21	970	1,094	124
Feb - 21	999	921	-78
Mar - 21	723	772	49
Apr - 21	467	541	74
May - 21	263	291	28
Jun - 21	72	131	59
Jul - 21	0	25	25
Aug - 21	25	27	2
Sep - 21	128	161	33
Oct - 21	503	536	33
Nov - 21	736	868	132
Dec - 21	1,152	1,118	-34
	<hr/> 6,038	<hr/> 6,485	<hr/> 447

Spokane AP Weather Station  
 Heating Degree Day History

Workpaper Ref. C-WN-\_\_

		July	August	September	October	November	December	January	February	March	April	May	June	Heating Season Total
1	2020 - 2021	21	11	88	524	826	1,021	970	999	723	467	263	72	5,985
2	2019 - 2020	8	3	209	697	875	972	951	861	809	513	292	139	6,329
3	2018 - 2019	15	24	169	517	836	1,021	1,052	1,218	938	500	180	96	6,566
4	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
5	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
6	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
7	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
8	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
9	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
10	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
11	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
12	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
13	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
14	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
15	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
16	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
17	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
18	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
19	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
20	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
21	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
22	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
23	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
24	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
25	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
26	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
27	1994 - 1995	26	13	81	558	970	1,071	1,045	771	578	262	170		6,316
28	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
29	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
30	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
	1992 - 2021 30-Year Average	25	27	161	536	868	1,118	1,094	921	772	541	291	131	6,485

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjstment Number	2.11
	Workpaper Reference	G-EAS
	REVENUES	
1	Total General Business	\$ (5,681)
2	Total Transportation	-
3	Other Revenues	(45,318)
4	Total Gas Revenues	<u>(50,999)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(51,889)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	4,691
8	Total Production	<u>(47,198)</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(218)
16	Total Distribution	<u>(218)</u>
17	Customer Accounting	(12)
18	Customer Service & Information	(8,582)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(11)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,388
23	Taxes	-
24	Total Admin. & General	<u>1,377</u>
25	Total Gas Expense	<u>(54,633)</u>
26	OPERATING INCOME BEFORE FIT	3,634
	FEDERAL INCOME TAX	
27	Current Accrual	763
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	2,062
31	NET OPERATING INCOME	<u>\$ 809</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Avista Utilities  
Eliminate Adder Schedules  
Twelve Months Ended December 31, 2021

Workpaper Ref. G-EAS-1

Adder Schedule Amounts Embedded in Results of Operations  
Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 175 Decoupling Rebate / Surcharge	Schedule 176 Tax Credit	Schedule 189/191/192 Public Purpose Tariff Riders	Schedule 194 2015 GRC Rate Credit	Eliminate Contra Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's
REVENUES													
1	Total General Business	0.957411	\$ 52,531,715		\$ 52,531,715	\$ 602,717	\$ 291,271	\$ (2,900,161)	\$ 8,963,589	\$ (1,276,185)		\$ 5,681,231	\$ (5,681)
2	Total Transportation				\$ -							\$ -	
3	Other Revenues		\$ 46,621,262	\$ (46,621,262)	\$ -		\$ (278,866)				\$ (1,022,806)	\$ (1,301,671)	\$ (45,318)
4	Total Gas Revenues		\$ 99,152,977	\$ (46,621,262)	\$ 52,531,715	\$ 602,717	\$ 12,405	\$ (2,900,161)	\$ 8,963,589	\$ (1,276,185)	\$ (1,022,806)	\$ 4,379,559	\$ (50,999)
EXPENSES													
Production Expenses													
5	City Gate Purchases		\$ 101,606,689	\$ (51,312,265)	\$ 50,294,424	\$ 577,048	\$ -	\$ -		\$ -		\$ 577,048	\$ (51,889)
6	Purchased Gas Expense				-							\$ -	
7	Net Nat Gas Storage Trans		\$ (4,691,003)	\$ 4,691,003	-							\$ -	\$ 4,691
8	Total Production		\$ 96,915,686	\$ (46,621,262)	\$ 50,294,424	\$ 577,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577,048	\$ (47,198)
Underground Storage													
9	Operating Expenses				-							\$ -	
10	Depreciation/Amortization				-							\$ -	
11	Taxes				-							\$ -	
12	Total Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution													
13	Operating Expenses				-							\$ -	
14	Depreciation/Amortization				-							\$ -	
15	Taxes	0.038437	\$ 2,019,167		2,019,167	\$ 23,167	\$ 11,196	\$ (111,474)	\$ 344,534	\$ (49,053)		\$ 218,370	\$ (218)
16	Total Distribution		\$ 2,019,167	\$ -	\$ 2,019,167	\$ 23,167	\$ 11,196	\$ (111,474)	\$ 344,534	\$ (49,053)	\$ -	\$ 218,370	\$ (218)
17	Customer Accounting	0.002152	\$ 113,060		113,060	\$ 1,297	\$ 627	\$ (6,242)	\$ 19,292	\$ (2,747)		\$ 12,227	\$ (12)
18	Customer Service & Information				-				\$ 8,581,836			\$ 8,581,836	\$ (8,582)
19	Sales Expenses				-							\$ -	
Administrative & General													
20	Operating Expenses	0.002000	\$ 105,063		105,063	\$ 1,205	\$ 583	\$ (5,800)	\$ 17,927	\$ (2,552)		\$ 11,362	\$ (11)
21	Depreciation/Amortization				-							\$ -	
22	Regulatory Amortizations				-			\$ (166,402)		\$ (1,221,833)		\$ (1,388,235)	\$ 1,388
23	Taxes				-							\$ -	
24	Total Admin. & General		\$ 105,063	\$ -	\$ 105,063	\$ 1,205	\$ 583	\$ (172,203)	\$ 17,927	\$ (1,224,385)	\$ -	\$ (1,376,873)	\$ 1,377
25	Total Gas Expense		\$ 99,152,977	\$ (46,621,262)	\$ 52,531,715	\$ 602,717	\$ 12,405	\$ (289,918)	\$ 8,963,589	\$ (1,276,185)	\$ -	\$ 8,012,608	\$ (54,633)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,610,242)	\$ -	\$ -	\$ (1,022,806)	\$ (3,633,048)	\$ 3,634
	FIT @ 21%		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (548,151)	\$ -	\$ -	\$ (214,789)	\$ (762,940)	\$ 763
	Deferred FIT Amortization							\$ (2,061,695)				\$ (2,061,695)	\$ 2,062
	NET OPERATING INCOME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (396)	\$ -	\$ -	\$ (808,017)	\$ (808,413)	\$ 809

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Query Name: V2 Transactions\_by\_FERC\_GL\_Detail  
 Accounting Periods : 202101 through 202112

Selected Accounts

Source Id:<All>	Jurisdiction:WA	Service:GD
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Ferc Acct	Ferc Acct Desc	Transaction Amount
407419	AFUDC EQUITY TAX DEFERRAL AMORT	(\$166,402.25)
407493	AMORT EXP - 2015 REMAND REFUND	(1,221,833.00)
805110	AMORTIZE RECOVERABLE GAS COSTS	577,047.51
908600	CUST SVC & INFO EXP	8,466,869.57
908690	AMORT UNBILLED DSM TARIFF RIDE	114,966.00
495311	CONTRA DECOUPLING DEFFERAL	\$1,022,805.86
495329	AMORTIZE RES DECOUPLING	(33,403.80)
495339	AMORTIZE NON-RES DECOUPLING	312,269.41
<b>Total</b>		<b>\$9,072,319.30</b>

Schedule 176 amortization, calendar (Reg Credit - Amortization AFUDC Equity Tax Deferral)  
 Schedule 194 amortization of 2015 Remand  
 Schedule 155 amortization of prior gas costs, calendar  
 Schedule 189/191/192 revenue offset, billed (Public Purpose Rider)  
 Schedule 189/191/192 revenue offset, unbilled (Public Purpose Rider)  
 reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB  
 Sch 175 Amortization Residential Decoupling, calendar  
 Sch 175 Amortization Non-Residential Decoupling, calendar

Current Gas Costs included in PGA

483xxx Sales For Resale	43,079,715
495028 Deferred Exchange	3,541,547
<b>Total Revenue</b>	<b>46,621,262</b>
804/805 City Gate Purchases	102,183,737
less: 805110 Amortization of Recoverable Gas Costs	(577,048)
808xxx Net Natural Gas Storage Transactions	(4,251,094)
811000 Gas Used For Products Extraction	(439,909)
<b>Total Expense</b>	<b>96,915,686</b>
<b>Net Gas Costs Recovered in Rates</b>	<b>50,294,424</b>

G-OPS-12A page 1  
 G-495-12A  
 G-OPS-12A page 1  
 G-OPS-12A page 1  
 G-OPS-12A page 1

Schedule 176 Billed Revenue	\$ (2,053,764.75)
Schedule 176 Unbilled Revenue (12/31/21)	\$ (846,395.75)
<b>YTD Schedule 176 Calendar Revenue</b>	<b>\$ (2,900,160.50)</b>

Revenue Report (Cognos Bill Determ 12 ME Report)  
 Unbilled Journal Entry Backup

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Journal Name (All)

Sum of Transaction Amount		Jurisdiction	Service	Grand Total
FERC Account	FERC Account Description	WA ED	WA GD	
407395	OPTIONAL RENEWABLE POWER REV O	195,324.93		195,324.93
407419	AFUDC EQUITY TAX DEFERRAL AMOR	(385,969.92)	(166,402.25)	(552,372.17)
407450	AMORT BPA RX	(9,864,980.74)		(9,864,980.74)
407493	AMORT EXP - 2015 REMAND REFUND	(1,343,920.00)	(1,221,833.00)	(2,565,753.00)
407494	AMORT SCH 98 REC REV	50,289.00		50,289.00
407499	AMORT SCH 59 BPA RES EXCH CRED	(34,126.00)		(34,126.00)
456329	AMORTIZATION RES DECOUPLING DE	3,132,454.87		3,132,454.87
456339	AMORTIZATION NON-RES DECOUPLIN	10,102,151.22		10,102,151.22
495311	CONTRA DECOUPLING DEFERRAL		1,022,805.86	1,022,805.86
495329	AMORTIZATION RES DECOUPLING DE		(33,403.80)	(33,403.80)
495339	AMORTIZATION NON-RES DECOUPLIN		312,269.41	312,269.41
557161	AMORT UNBILLED ADD-ONS	222,239.00		222,239.00
557290	WA ERM AMORTIZATION	(19,067,343.00)		(19,067,343.00)
557324	DEF POWER SUPPLY EXP-REC AMORT	(1,339,361.90)		(1,339,361.90)
805110	AMORTIZE RECOVERABLE GAS COSTS		577,047.51	577,047.51
908600	CUST SVC & INFO EXP	23,487,728.78	8,466,869.57	31,954,598.35
908690	AMORT UNBILLED DSM TARIFF RIDE	(168,680.00)	114,966.00	(53,714.00)
<b>Grand Total</b>		<b>\$ 4,985,806.24</b>	<b>\$ 9,072,319.30</b>	<b>\$ 14,058,125.54</b>

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non-Recurring Expense
	Adjustment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	(13)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(13)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(462)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(462)
25	Total Gas Expense	(475)
26	OPERATING INCOME BEFORE FIT	475
	FEDERAL INCOME TAX	
27	Current Accrual	100
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 375
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**Avista Utilities**  
**Miscellaneous Restating Adjustments**  
**For the Twelve Months Ended December 31, 2021**

		<u>WA Electric</u>		<u>WA Gas</u>
<b>Misc. Restating Adjustments:</b>				
BOD Meeting Expenses @50%	E-MR-1	(2,803)	G-MR-1	(902)
BOD Fees	E-MR-1	(460,632)	G-MR-1	(148,199)
Non-Utility Removals	E-MR-1	(777)	G-MR-1	(280)
Reclassifications	E-MR-1	(1,190)	G-MR-1	(13,372)
LTIP	E-MR-1	(884,498)	G-MR-1	(284,570)
Plane Reclassifications	E-MR-1	365	G-MR-1	(14,556) - Corrected Adjustment
D&O Insurance	E-MR-1	(39,497)	G-MR-1	(12,707)
<b>Total Misc. Restating Adjustments</b>		<u><b>(1,389,032)</b></u>		<u><b>(474,586)</b></u>
 Net Operating Income Before FIT		<u><b>1,389,032</b></u>		<u><b>474,586</b></u>



WA - GAS											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(11)					(11)	935000	(461,781)	A&G
931000								-	931000		
930200	(148,199)	(902)	(47)	(423)		(14,556)		(164,127)	930200		
928000								-	928000		
926100								-	926100		
925100								-	925100		
925200				(178)			(12,707)	(12,885)	925200		
923000			17					17	923000		
921000			(122)	(83)				(205)	921000		
920000					(284,570)			(284,570)	920000		
910000								-	910000	(102)	Cust Ser & Info
909000			(84)					(84)	909000		
908000			(18)					(18)	908000		
905000								-	905000	4	Cust Accts
902000				4				4	902000		
880000								-	880000	(12,707)	Dist Op Exp
881000				(12,106)				(12,106)	881000		
894000								-	894000		
892000								-	892000		
889000								-	889000		
880000			(15)					(15)	880000		
887000								-	887000		
878000								-	878000		
874000				(586)				(586)	874000		
870000								-	870000		
	(148,199)	(902)	(280)	(13,372)	(284,570)	(14,556)	(12,707)	(474,586)		(474,586)	
	MR-BOD-3	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: \_\_\_\_\_

**Avista Utilities  
 Board of Directors Meetings Allocation  
 For the twelve months ended December 31, 2021**

**Board Meeting Costs:**

		<u>12.2021</u>	
Charged to 930200	MR-BOD-2	\$	20,503.16
Charged to 920000	MR-BOD-2	\$	-
Charged to non-utility	MR-BOD-2	\$	8,459
<b>Total Utility exp to be shared 50/50</b>	<b>MR-BOD-2</b>	<b>\$</b>	<b>28,962</b>
	<b>50/50</b>	<b>\$</b>	<b>14,481</b>
		<b>\$</b>	<b>(8,459)</b>
<b>Amount to move to non-utility</b>		<b>\$</b>	<b>6,022</b>

Allocated to Washington Electric

	<u>9.2021</u>		
	69.998%	E - Note 7	
	66.501%	E - Note 4	
		\$	<b>(2,803)</b>

Allocated to Washington Gas

	<u>9.2021</u>		
	20.695%	E - Note 7	
	72.367%	G - Note 4	
		\$	<b>(902)</b>

Allocated to Idaho Electric

	<u>9.2021</u>		
	69.998%		
	33.499%	E - Note 4	
		\$	(1,412)

Allocated to Idaho Gas

	<u>9.2021</u>		
	20.695%		
	27.633%	G - Note 4	
		\$	(344)

Allocated to Oregon

	<u>9.2021</u>		
	9.307%	E - Note 7	
		\$	(560)
		\$	(6,021)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Sum of Transaction Amount						Total
FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
930200	CD	AA	020 Professional	CORP CREDIT CARD	LISA LEE-"CBS REPORTING, INC"	35
					LISA LEE-CBS REPORTING, INC	35
				VINSON & ELKINS LLP	Consulting services regarding Board ESG Governance	9133.76
			215 Employee	CORP CREDIT CARD	DEBBIE DEUBEL-SOMETHING ELSE DELI	82.76
					SUE FLEMING-SCRATCH RESTAURANT	985.66
					SUE FLEMING-FRED-MEYER #0657	39.22
					LISA LEE-NECTAR CATERING AND EVENT	2682.32
					LISA LEE-HIST DVNPRT MARRIOTT	145.5
					SUE FLEMING-ROSAUERS #26	69.67
				Deubel, Debbie D	Meals, Provided meal for lunch meeting for Dennis Vermillion and U of Idaho guests	56.59
			THE DAVENPORT HOTEL	SALES TAX	3.14	
				Board Dinner - Nov BOD 97%	1727.51	
			235 Employee	CORP CREDIT CARD	LISA LEE-TEAMWORLD	107.9
885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	1.32			
		BOD - SKwawu	15			
870 Lease Expense	CORP CREDIT CARD	LISA LEE-THE GLOVER MANSION	970			
220 Employee	CORP CREDIT CARD	LISA LEE-AMBASSADOR/BLACK STAR	1494.3			
230 Employee	THE DAVENPORT HOTEL	Lodging Nov BOD - 97%	2918.51			
<b>930200 Total</b>						<b>20503.16</b>
417120	ZZ	ZZ	020 Professional	CORP CREDIT CARD	LISA LEE-WA SECRETARY OF STATE	60
				CT CORPORATION	CT - Salix	382.02
<b>417120 Total</b>						<b>442.02</b>
417100	ZZ	ZZ	020 Professional	VINSON & ELKINS LLP	Consulting services regarding Board ESG Governance	282.49
				215 Employee	CORP CREDIT CARD	DEBBIE DEUBEL-SOMETHING ELSE DELI
					SUE FLEMING-SCRATCH RESTAURANT	30.49
					SUE FLEMING-FRED-MEYER #0657	1.22
					LISA LEE-NECTAR CATERING AND EVENT	82.96
					LISA LEE-HIST DVNPRT MARRIOTT	4.5
					SUE FLEMING-ROSAUERS #26	2.15
				THE DAVENPORT HOTEL	SALES TAX	0.1
					Board Dinner - Nov BOD 3%	53.43
			830 Dues	CORP CREDIT CARD	SUE FLEMING-EXECUTIVE WOMEN INTERNAT	390
					SUE FLEMING-IN EXECUTIVE WOMEN INTER	160
			885 Miscellaneous	EXECUTIVE WOMEN INTERNATIONAL	EWI Spokane Chapter Membership	390
				ADVENTURES IN ADVERTISING	SALES TAX	480.6
	Replacement Jacket for Janet Widmann	143.07				
	Flashlights for the BOD and Officers	1363.76				
	Jackets for the Board of Directors and officers	3836.34				
	CORP CREDIT CARD	SUE FLEMING-DAVENPORT HOME	450			
		SUE FLEMING-TEAMWORLD	78.08			
		SUE FLEMING-IN EXECUTIVE WOMEN INTER	40			
		SUE FLEMING-AMAZON.COM WT0HV42U3	58.78			
870 Lease Expense	CORP CREDIT CARD	LISA LEE-THE GLOVER MANSION	30			
220 Employee	CORP CREDIT CARD	LISA LEE-AMBASSADOR/BLACK STAR	46.22			
230 Employee	THE DAVENPORT HOTEL	Lodging Nov BOD - 3%	90.26			
<b>417100 Total</b>						<b>8017.01</b>
<b>Grand Total</b>						<b>28962.19</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**Avista Utilities**  
**Board of Directors Fees Allocation**  
**For the twelve months ended December 31, 2021**

		<u>12.2021</u>
		<u>Adjustment</u>
Total Adjustment	MR-BOD-4	\$ (989,555)
 <u>Allocated to Washington Electric</u>		
	<u>9.2021</u>	
	69.998% E - Note 7	
	66.501% E - Note 4	\$ (460,632)
 <u>Allocated to Washington Gas</u>		
	<u>9.2021</u>	
	20.695% E - Note 7	
	72.367% G - Note 4	\$ (148,199)
 <u>Allocated to Idaho Electric</u>		
	<u>9.2021</u>	
	69.998% E - Note 7	
	33.499% E - Note 4	\$ (232,037)
 <u>Allocated to Idaho Gas</u>		
	<u>9.2021</u>	
	20.695% E - Note 7	
	27.633% G - Note 4	\$ (56,589)
 <u>Allocated to Oregon</u>		
	<u>9.2021</u>	
	9.307% E - Note 7	\$ (92,098)
		\$ (989,555)

1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*  
 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*  
 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**Board of Directors Fees**  
 For the twelve months ended December 31, 2021

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	9.2021 Total	
Quarterly Payments/Retainers	\$ 1,111,610.76	\$ 34,381.92	\$ 1,146,064.07	MR-BOD-5
Stock Compensation	\$ 930,737.75	\$ 28,785.70	\$ 959,523.45	MR-BOD-5
Total Utility expenses to be shared	\$ 2,042,348.51	\$ 63,165.45	\$ 2,105,587.52	
	97%	3%		
Total Board of Director Compensation	\$ 2,042,348.51	\$ 63,165.45	\$ 2,105,587.52	
BOD Comp excluding HydroOne Payments			\$ 2,105,587.52	
	50%	50%		
Should be Charge to	Utility	Non-Utility	Total	
Quarterly Payments/Retainers	\$ 573,032.04	\$ 573,032.04	\$ 1,146,064.07	
Stock Compensation	\$ 479,761.73	\$ 479,761.73	\$ 959,523.45	
	\$ 1,052,793.76	\$ 1,052,793.76	\$ 2,105,587.52	
As Recorded				
Miscellaneous Adjustment Needed	\$ (989,554.75)	\$ 989,628.31	\$ 73.56	MR-BOD-3

Sum of Transaction Amount			FERC Account		Grand Total	MR_BOD-5		
Vendor Name	Accounting Period	Transaction Description	417100	930200				
DONALD C BURKE	202106	BOD Q2 payment	893.59	28,892.80	29,786.39			
	202104	BOD Payment – Q1 2021 – 97%		30,312.50	30,312.50			
		BOD Payment – Q1 2021 – 3%	937.50		937.50			
	202109	BOD Q3 payment	905.38	29,273.81	30,179.19			
	202112	BOD 4th qtr payment - 3%	885.00		885.00			
BOD 4th qtr payment - 97%				28,615.00	28,615.00			
<b>DONALD C BURKE Total</b>			<b>3,621.47</b>	<b>117,094.11</b>	<b>120,715.58</b>	\$	117,451.83	3,263.75
HEIDI B STANLEY	202106	BOD Q2 payment	781.09	25,255.30	26,036.39			
	202104	BOD Payment – Q1 2021 – 97%		25,220.00	25,220.00			
		BOD Payment – Q1 2021 – 3%	780.00		780.00			
	202109	BOD Q3 payment	735.38	23,777.14	24,512.52			
	202112	BOD 4th qtr payment - 3%	735.00		735.00			
BOD 4th qtr payment - 97%				23,765.00	23,765.00			
<b>HEIDI B STANLEY Total</b>			<b>3,031.47</b>	<b>98,017.44</b>	<b>101,048.91</b>	\$	98,061.41	2,987.50
JANET WIDMANN	202106	BOD Q2 payment	820.47	26,528.42	27,348.89			
	202104	BOD Payment – Q1 2021 – 97%		27,948.13	27,948.13			
		BOD Payment – Q1 2021 – 3%	864.38		864.38			
	202109	BOD Q3 payment	874.13	28,263.39	29,137.52			
	202112	BOD 4th qtr payment - 3%	847.50		847.50			
BOD 4th qtr payment - 97%				27,402.50	27,402.50			
<b>JANET WIDMANN Total</b>			<b>3,406.48</b>	<b>110,142.44</b>	<b>113,548.92</b>	\$	110,410.46	3,138.46
KRISTIANNE BLAKE	202106	BOD Q2 payment	1,084.90	35,078.27	36,163.17			
	202104	BOD Payment – Q1 2021 – 97%		36,497.98	36,497.98			
		BOD Payment – Q1 2021 – 3%	1,128.80		1,128.80			
	202109	BOD Q3 payment	1,093.55	35,358.25	36,451.80			
	202112	BOD 4th qtr payment - 3%	1,066.93		1,066.93			
BOD 4th qtr payment - 97%				34,497.35	34,497.35			
<b>KRISTIANNE BLAKE Total</b>			<b>4,374.18</b>	<b>141,431.85</b>	<b>145,806.03</b>	\$	145,806.02	0.01
MARC F RACICOT	202106	BOD Q2 payment	1,062.50	34,354.17	35,416.67			
	202104	BOD Payment – Q1 2021 – 97%		38,719.17	38,719.17			
		BOD Payment – Q1 2021 – 3%	1,197.50		1,197.50			
<b>MARC F RACICOT Total</b>			<b>2,260.00</b>	<b>73,073.34</b>	<b>75,333.34</b>	\$	74,203.34	1,130.00
R JOHN TAYLOR	202106	BOD Q2 payment	918.25	29,690.20	30,608.45			
	202104	BOD Payment – Q1 2021 – 97%		32,564.90	32,564.90			
		BOD Payment – Q1 2021 – 3%	1,007.16		1,007.16			
<b>R JOHN TAYLOR Total</b>			<b>1,925.41</b>	<b>62,255.10</b>	<b>64,180.51</b>	\$	61,868.35	2,312.16
REBECCA A KLEIN	202106	BOD Q2 payment	820.47	26,528.42	27,348.89			
	202104	BOD Payment – Q1 2021 – 97%		27,948.13	27,948.13			
		BOD Payment – Q1 2021 – 3%	864.38		864.38			
	202109	BOD Q3 payment	829.13	26,808.39	27,637.52			
	202112	BOD 4th qtr payment - 3%	847.50		847.50			
BOD 4th qtr payment - 97%				27,402.50	27,402.50			
<b>REBECCA A KLEIN Total</b>			<b>3,361.48</b>	<b>108,687.44</b>	<b>112,048.92</b>	\$	108,932.96	3,115.96
SCOTT H MAW	202106	BOD Q2 payment	736.09	23,800.30	24,536.39			
	202104	BOD Payment – Q1 2021 – 3%	780.00		780.00			
		09900020 930200 885 Y01 – 97%			25,220.00	25,220.00		
	202109	BOD Q3 payment	847.88	27,414.64	28,262.52			
	202112	BOD 4th qtr payment - 3%	847.50		847.50			
BOD 4th qtr payment - 97%				27,402.50	27,402.50			
<b>SCOTT H MAW Total</b>			<b>3,211.47</b>	<b>103,837.44</b>	<b>107,048.91</b>	\$	104,350.16	2,698.75
(blank)	202103	Board of Director Payments	6,403.75	313,783.80	320,187.55			
	202105	May 2021 Director shares	26,989.08	872,647.02	899,636.10			
	202104	Board of Director Payments	(6,403.75)	(313,783.80)	(320,187.55)			
	202111	NOV 2021 DIRECTOR SHARES	949.47	30,699.48	31,648.95			
<b>(blank) Total</b>			<b>27,938.55</b>	<b>903,346.50</b>	<b>931,285.05</b>	\$	959,523.45	(28,238.40)
JEFFRY L PHILIPPS	202106	BOD Q2 payment	736.09	23,800.30	24,536.39			
	202104	BOD Payment – Q1 2021 – 97%		23,765.00	23,765.00			
		BOD Payment – Q1 2021 – 3%	735.00		735.00			
	202109	BOD Q3 payment	735.38	23,777.14	24,512.52			
	202112	BOD 4th qtr payment - 3%	735.00		735.00			
BOD 4th qtr payment - 97%				23,765.00	23,765.00			
<b>JEFFRY L PHILIPPS Total</b>			<b>2,941.47</b>	<b>95,107.44</b>	<b>98,048.91</b>	\$	95,128.91	2,920.00
SCOTT L MORRIS	202106	BOD Q2 payment	1,441.09	46,595.30	48,036.39			
	202104	BOD Payment – Q1 2021 – 97%		46,560.00	46,560.00			
		BOD Payment – Q1 2021 – 3%	1,440.00		1,440.00			
	202109	BOD Q3 payment	1,440.38	46,572.14	48,012.52			
	202112	BOD 4th qtr payment - 3%	1,440.00		1,440.00			
BOD 4th qtr payment - 97%				46,560.00	46,560.00			
<b>SCOTT L MORRIS Total</b>			<b>5,761.47</b>	<b>186,287.44</b>	<b>192,048.91</b>	\$	187,718.91	4,330.00
SENA M KWAWU	202106	BOD Q2 payment	369.43	11,944.74	12,314.17			
	202109	BOD Q3 payment	413.71	13,376.59	13,790.30			
	202112	BOD 4th qtr payment - 3%	368.33		368.33			
		BOD 4th qtr payment - 97%			11,909.45	11,909.45		
<b>SENA M KWAWU Total</b>			<b>1,151.47</b>	<b>37,230.78</b>	<b>38,382.25</b>	\$	36,131.72	2,250.53
JULIE A BENTZ	202112	BOD 4th qtr payment - 3%	180.53		180.53			
		BOD 4th qtr payment - 97%			5,837.19	5,837.19		
<b>JULIE A BENTZ Total</b>			<b>180.53</b>	<b>5,837.19</b>	<b>6,017.72</b>	\$	6,000.00	17.72
<b>Grand Total</b>			<b>63,165.45</b>	<b>2,042,348.51</b>	<b>2,105,513.96</b>	\$	\$2,105,587.52	\$ (73.56)

B&O taxes and  
Sept. Stock Iss.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/14/2022 Mgr. Review: \_\_\_\_\_

2018 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance		\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	-	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 899,636.10
September Stock Issuance		\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15		\$ 6,654.15		\$ 6,654.15	\$ 59,887.35
Amount withheld for B&O Taxes - add back in for gross total													\$ -
TOTAL QUARTERLY PAYMENTS	\$ 6,000.00	\$ 145,806.02	\$ 117,451.83	\$ 108,932.96	\$ 36,131.72	\$ 104,350.16	\$ 187,718.91	\$ 95,128.91	\$ 74,203.34	\$ 98,061.41	\$ 61,868.35	\$ 110,410.46	\$ 1,146,064.07
<b>TOTAL 2021 COMPENSATION</b>	<b>\$ 6,000.00</b>	<b>\$ 242,423.78</b>	<b>\$ 214,069.59</b>	<b>\$ 205,550.72</b>	<b>\$ 132,749.48</b>	<b>\$ 200,967.92</b>	<b>\$ 284,336.67</b>	<b>\$ 191,746.67</b>	<b>\$ 74,203.34</b>	<b>\$ 194,679.17</b>	<b>\$ 151,831.96</b>	<b>\$ 207,028.22</b>	<b>\$ 2,105,587.52</b>

Q1 2021

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	-	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 35,416.67	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 215,416.67
Chair Retainer		\$ 2,812.50	\$ 3,750.00	\$ 2,812.50							\$ 3,750.00	\$ 2,812.50	\$ 15,937.50
Lead Director Retainer		\$ 6,250.00											\$ 6,250.00
Non-Executive Chair Retainer							\$ 25,000.00						\$ 25,000.00
Dec 30 - Governance Mtg		\$ 1,500.00	\$ 1,500.00								\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Jan 7 - Comp Conf. Call				\$ 1,500.00		\$ 1,500.00					\$ 1,500.00		\$ 4,500.00
Feb 4 - Finance Mtg						\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 7,500.00
Feb 4 - Environmental				\$ 1,500.00				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Feb 4 - Governance Mtg		\$ 1,500.00	\$ 1,500.00								\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Feb 4 - Audit Meeting		\$ 1,500.00	\$ 1,500.00							\$ 1,500.00			\$ 4,500.00
Feb 4 - Comp. Mtg				\$ 1,500.00		\$ 1,500.00					\$ 1,500.00		\$ 4,500.00
Feb 4-5 - Board Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 22 - Audit Meeting		\$ 1,500.00	\$ 1,500.00							\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2021 Div		\$ 1,064.28									\$ 2,322.06		\$ 3,386.34
B&O taxes withheld for 1st Quarter		-	\$ (468.75)	\$ (432.19)		\$ (390.00)	\$ (720.00)	\$ (367.50)	\$ (598.75)	\$ (390.00)	\$ (503.58)	\$ (432.19)	\$ (4,302.96)
<b>TOTAL</b>		<b>\$ 37,626.78</b>	<b>\$ 30,781.25</b>	<b>\$ 28,380.31</b>	<b>-</b>	<b>\$ 25,610.00</b>	<b>\$ 47,280.00</b>	<b>\$ 24,132.50</b>	<b>\$ 39,317.92</b>	<b>\$ 25,610.00</b>	<b>\$ 33,068.48</b>	<b>\$ 28,380.31</b>	<b>\$ 320,187.55</b>

2018 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance		\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	-	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 899,636.10
September Stock Issuance		\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15		\$ 6,654.15		\$ 6,654.15	\$ 59,887.35
Amount withheld for B&O Taxes - add back in for gross total													\$ -
TOTAL QUARTERLY PAYMENTS	\$ 6,000.00	\$ 145,806.02	\$ 117,451.83	\$ 108,932.96	\$ 36,131.72	\$ 104,350.16	\$ 187,718.91	\$ 95,128.91	\$ 74,203.34	\$ 98,061.41	\$ 61,868.35	\$ 110,410.46	\$ 1,146,064.07
<b>TOTAL 2021 COMPENSATION</b>	<b>\$ 6,000.00</b>	<b>\$ 242,423.78</b>	<b>\$ 214,069.59</b>	<b>\$ 205,550.72</b>	<b>\$ 132,749.48</b>	<b>\$ 200,967.92</b>	<b>\$ 284,336.67</b>	<b>\$ 191,746.67</b>	<b>\$ 74,203.34</b>	<b>\$ 194,679.17</b>	<b>\$ 151,831.96</b>	<b>\$ 207,028.22</b>	<b>\$ 2,105,587.52</b>

Q2 2021

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 7,777.78	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 35,416.67	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 223,194.45
Chair Retainer		\$ 2,812.50	\$ 3,750.00	\$ 2,812.50							\$ 3,750.00	\$ 2,812.50	\$ 15,937.50
Lead Director Retainer		\$ 6,250.00											\$ 6,250.00
Non-Executive Chair Retainer							\$ 25,000.00						\$ 25,000.00
May 3 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00							\$ 1,500.00			\$ 4,500.00
May 11 - Environmental				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	-	\$ 1,500.00			\$ 6,000.00
May 11 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00							\$ 1,500.00			\$ 4,500.00
May 11 - Governance Mtg		\$ 1,500.00	\$ 1,500.00								\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
May 11 - Comp. Mtg				\$ 1,500.00		\$ 1,500.00					\$ 1,500.00		\$ 4,500.00
May 11 - Finance Mtg					\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-			\$ 1,500.00	\$ 7,500.00
May 11-12 - Board & Annual Meetings		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Deferred - June 2021 Div		\$ 1,064.28									\$ 2,322.06		\$ 3,386.34
Stock Issuance Fractional Share		\$ 36.39	\$ 36.39	\$ 36.39	\$ 36.39	\$ 36.39	\$ 36.39	\$ 36.39		\$ 36.39	\$ 36.39	\$ 36.39	\$ 363.90
B&O taxes withheld for 2nd Quarter		-	\$ (1,796.25)	\$ (1,759.69)	\$ (1,534.17)	\$ (1,717.50)	\$ (2,070.00)	\$ (1,717.50)	\$ (531.25)	\$ (1,740.00)	\$ (1,808.58)	\$ (1,759.69)	\$ (16,434.63)
<b>TOTAL</b>		<b>\$ 36,163.17</b>	<b>\$ 27,990.14</b>	<b>\$ 25,589.20</b>	<b>\$ 10,780.00</b>	<b>\$ 22,818.89</b>	<b>\$ 45,966.39</b>	<b>\$ 22,818.89</b>	<b>\$ 34,885.42</b>	<b>\$ 24,296.39</b>	<b>\$ 28,799.87</b>	<b>\$ 25,589.20</b>	<b>\$ 305,697.56</b>

Marc Racicot retired and Sena Kwawu was added to the Board on May 11, 2021



2018 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance		\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	-	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 899,636.10
September Stock Issuance		\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15		\$ 6,654.15		\$ 6,654.15	\$ 59,887.35
Amount withheld for B&O Taxes - add back in for gross total													\$ -
TOTAL QUARTERLY PAYMENTS	\$ 6,000.00	\$ 145,806.02	\$ 117,451.83	\$ 108,932.96	\$ 36,131.72	\$ 104,350.16	\$ 187,718.91	\$ 95,128.91	\$ 74,203.34	\$ 98,061.41	\$ 61,868.35	\$ 110,410.46	\$ 1,146,064.07
<b>TOTAL 2021 COMPENSATION</b>	<b>\$ 6,000.00</b>	<b>\$ 242,423.78</b>	<b>\$ 214,069.59</b>	<b>\$ 205,550.72</b>	<b>\$ 132,749.48</b>	<b>\$ 200,967.92</b>	<b>\$ 284,336.67</b>	<b>\$ 191,746.67</b>	<b>\$ 74,203.34</b>	<b>\$ 194,679.17</b>	<b>\$ 151,831.96</b>	<b>\$ 207,028.22</b>	<b>\$ 2,105,587.52</b>

Q3 2021

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 7,777.78	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	-	\$ 20,000.00		\$ 20,000.00	\$ 167,777.78
Chair Retainer		\$ 3,125.00	\$ 4,166.67	\$ 3,125.00		\$ 3,750.00						\$ 3,125.00	\$ 17,291.67
Lead Director Retainer		\$ 6,250.00											\$ 6,250.00
Non-Executive Chair Retainer							\$ 25,000.00						\$ 25,000.00
April 16 and 23 Orientation					\$ 1,500.00								\$ 1,500.00
June 23 - Governance Mtg		\$ 1,500.00	\$ 1,500.00									\$ 1,500.00	\$ 4,500.00
Aug 2 - Audit Meeting		\$ 1,500.00	\$ 1,500.00							\$ 1,500.00			\$ 4,500.00
Aug 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00			\$ 1,500.00						\$ 1,500.00	\$ 6,000.00
Aug 5 - Environmental				\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 5 - Comp Mtg				\$ 1,500.00		\$ 1,500.00		\$ 1,500.00					\$ 4,500.00
Aug 5 - Finance Mtg					\$ 1,500.00		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00	\$ 6,000.00
Aug 5-6 - Board Meeting and Retreat		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	\$ 13,500.00
Deferred - Sep 2021 Div		\$ 1,064.28											\$ 1,064.28
Stock Issuance Fractional Share		\$ 12.52	\$ 12.52	\$ 12.52	\$ 12.52	\$ 12.52	\$ 12.52	\$ 12.52		\$ 12.52		\$ 12.52	\$ 112.68
B&O taxes withheld for 3rd Quarter		-	\$ (552.50)	\$ (514.38)	\$ (306.67)	\$ (523.75)	\$ (820.00)	\$ (467.50)		\$ (467.50)		\$ (536.88)	\$ (4,189.18)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 36,451.80</b>	<b>\$ 29,626.69</b>	<b>\$ 27,123.14</b>	<b>\$ 13,483.63</b>	<b>\$ 27,738.77</b>	<b>\$ 47,192.52</b>	<b>\$ 24,045.02</b>	<b>\$ -</b>	<b>\$ 24,045.02</b>	<b>\$ -</b>	<b>\$ 28,600.64</b>	<b>\$ 258,307.23</b>

Marc Racicot retired on May 11, 2021/John Taylor resigned as of June 21, 2021

Chair retainers for all chairs except for Lead director and Comp changed at Aug Board meeting effective Sept 1, prorated for the one month

2018 DIRECTOR COMPENSATION

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance		\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	-	\$ 89,963.61	\$ 89,963.61	\$ 89,963.61	\$ 899,636.10
September Stock Issuance		\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15	\$ 6,654.15		\$ 6,654.15		\$ 6,654.15	\$ 59,887.35
Amount withheld for B&O Taxes - add back in for gross total													\$ -
TOTAL QUARTERLY PAYMENTS	\$ 6,000.00	\$ 145,806.02	\$ 117,451.83	\$ 108,932.96	\$ 36,131.72	\$ 104,350.16	\$ 187,718.91	\$ 95,128.91	\$ 74,203.34	\$ 98,061.41	\$ 61,868.35	\$ 110,410.46	\$ 1,146,064.07
<b>TOTAL 2021 COMPENSATION</b>	<b>\$ 6,000.00</b>	<b>\$ 242,423.78</b>	<b>\$ 214,069.59</b>	<b>\$ 205,550.72</b>	<b>\$ 132,749.48</b>	<b>\$ 200,967.92</b>	<b>\$ 284,336.67</b>	<b>\$ 191,746.67</b>	<b>\$ 74,203.34</b>	<b>\$ 194,679.17</b>	<b>\$ 151,831.96</b>	<b>\$ 207,028.22</b>	<b>\$ 2,105,587.52</b>

Q4 2021

	BENTZ	BLAKE	BURKE	KLEIN	KWAWU	MAW	MORRIS	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 7,777.78	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	-	\$ 20,000.00	-	\$ 20,000.00	\$ 167,777.78
Chair Retainer		\$ 3,750.00	\$ 5,000.00	\$ 3,750.00		\$ 3,750.00						\$ 3,750.00	\$ 20,000.00
Lead Director Retainer		\$ 6,250.00											\$ 6,250.00
Non-Executive Chair Retainer							\$ 25,000.00						\$ 25,000.00
October 8 and 15 Orientation	\$ 1,500.00												\$ 1,500.00
Nov 2 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00							\$ 1,500.00			\$ 4,500.00
Nov 4 - Environmental	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 6,000.00
Nov 4 - Governance Mtg		\$ 1,500.00	\$ 1,500.00			\$ 1,500.00						\$ 1,500.00	\$ 6,000.00
Nov 4 - Comp. Mtg				\$ 1,500.00		\$ 1,500.00		\$ 1,500.00					\$ 4,500.00
Nov 4 - Finance Mtg	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00	\$ 7,500.00
Nov 4-5 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	\$ 15,000.00
Deferred - Dec 2021 Div		\$ 1,064.28											\$ 1,064.28
B&O taxes withheld for 4th Quarter		-	\$ (446.25)	\$ (409.69)	\$ (409.69)	\$ (67.50)	\$ (720.00)	\$ (367.50)		\$ (390.00)		\$ (409.69)	\$ (3,220.32)
<b>TOTAL</b>	<b>\$ 6,000.00</b>	<b>\$ 35,564.28</b>	<b>\$ 29,053.75</b>	<b>\$ 27,840.31</b>	<b>\$ 11,868.09</b>	<b>\$ 28,182.50</b>	<b>\$ 47,280.00</b>	<b>\$ 24,132.50</b>	<b>\$ -</b>	<b>\$ 24,110.00</b>	<b>\$ -</b>	<b>\$ 27,840.31</b>	<b>\$ 261,871.74</b>

Julie Bentz joined the Board as of November 1, 2021

**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2021**

Sum of Transaction Amount	Service CD		Jurisdiction				ED				GD				Grand Total
	Ferc	AA	AN	ID	WA	AN	ID	WA	AA	AN	ID	OR	WA		
909000			900.00			(283.13)						225.00		841.87	
930200		315.00		500.00			(8.91)					614.55		1,420.64	
921000		815.99												815.99	
935000		75.00												75.00	
880000												600.00	14.98	614.98	
908000				(240.00)		77.24								(162.76)	
923000		(114.49)												(114.49)	
<b>Grand Total</b>		<b>1,091.50</b>	<b>900.00</b>	<b>260.00</b>	<b>(205.89)</b>	<b>(8.91)</b>	-	-	-	-	-	<b>1,439.55</b>	<b>14.98</b>	<b>3,491.23</b>	

Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	69.998%	69.998%	69.998%	69.998%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%
930200	7	69.998%	69.998%	69.998%	69.998%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%
921000	7	69.998%	69.998%	69.998%	69.998%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%
935000	7	69.998%	69.998%	69.998%	69.998%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%
880000	7	69.998%	69.998%	69.998%	69.998%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%
908000	7	69.998%	69.998%	69.998%	69.998%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%
923000	7	69.998%	69.998%	69.998%	69.998%	100.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%

GAS	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	20.695%	22.782%	22.782%	22.782%	0.000%	0.000%	0.000%	68.833%	100.000%	100.000%	0.000%
930200	7	20.695%	22.782%	22.782%	22.782%	0.000%	0.000%	0.000%	68.833%	100.000%	100.000%	0.000%
921000	7	20.695%	22.782%	22.782%	22.782%	0.000%	0.000%	0.000%	68.833%	100.000%	100.000%	0.000%
935000	7	20.695%	22.782%	22.782%	22.782%	0.000%	0.000%	0.000%	68.833%	100.000%	100.000%	0.000%
880000	7	20.695%	22.782%	22.782%	22.782%	0.000%	0.000%	0.000%	68.833%	100.000%	100.000%	0.000%
908000	7	20.695%	22.782%	22.782%	22.782%	0.000%	0.000%	0.000%	68.833%	100.000%	100.000%	0.000%
923000	7	20.695%	22.782%	22.782%	22.782%	0.000%	0.000%	0.000%	68.833%	100.000%	100.000%	0.000%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	4	66.501%	66.501%	0.000%	100.000%	66.501%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
930200	4	66.501%	66.501%	0.000%	100.000%	66.501%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
921000	4	66.501%	66.501%	0.000%	100.000%	66.501%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
935000	4	66.501%	66.501%	0.000%	100.000%	66.501%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
880000	4	66.501%	66.501%	0.000%	100.000%	66.501%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
908000	4	66.501%	66.501%	0.000%	100.000%	66.501%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
923000	4	66.501%	66.501%	0.000%	100.000%	66.501%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%

WA GAS		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	4	72.367%	72.367%	0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	72.915%	0.000%	0.000%	100.000%
930200	4	72.367%	72.367%	0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	72.915%	0.000%	0.000%	100.000%
921000	4	72.367%	72.367%	0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	72.915%	0.000%	0.000%	100.000%
935000	4	72.367%	72.367%	0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	72.915%	0.000%	0.000%	100.000%
880000	4	72.367%	72.367%	0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	72.915%	0.000%	0.000%	100.000%
908000	4	72.367%	72.367%	0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	72.915%	0.000%	0.000%	100.000%
923000	4	72.367%	72.367%	0.000%	100.000%	0.000%	0.000%	0.000%	72.367%	72.915%	0.000%	0.000%	100.000%

WA Electric		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000		\$ -	\$ 418.94	\$ -	\$ (198.19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220.76
930200		\$ 146.63	\$ -	\$ -	\$ -	\$ (5.93)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140.71
921000		\$ 379.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379.84
935000		\$ 34.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34.91
880000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
908000		\$ -	\$ -	\$ -	\$ 54.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54.07
923000		\$ (53.29)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (53.29)
		<b>508.09</b>	<b>418.94</b>	<b>-</b>	<b>(144.12)</b>	<b>(5.93)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>776.99</b>

WA Gas		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000		\$ -	\$ 148.38	\$ -	\$ (64.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83.88
930200		\$ 47.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47.18
921000		\$ 122.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122.21
935000		\$ 11.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.23
880000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14.98	\$ 14.98
908000		\$ -	\$ -	\$ -	\$ 17.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17.60
923000		\$ (17.15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17.15)
		<b>163.47</b>	<b>148.38</b>	<b>-</b>	<b>(46.91)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14.98</b>	<b>279.92</b>

**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2021**

**Purpose:** This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Sum of Transaction Amount	Column Labels			CD Total	GD			GD Total	ED	ED Total	Grand Total		
	CD	AN	ID		WA	AA	OR					WA	
Row Labels	AA	AN	ID	WA	CD Total	AA	OR	WA	GD Total	ED	ED Total	Grand Total	
<b>909000</b>		<b>900</b>		<b>-283.13</b>	<b>616.87</b>			<b>225</b>	<b>225</b>			<b>841.87</b>	
KELLY CONLEY-WALMART EGIFT CARD		0			0							0	
Holiday 2021 ecards		900			900			225	225			1125	
Mileage, to/from Moses Lake 811 Golf Tournament				-129.92	-129.92							-129.92	
Lodging, Best Western Hotel - 811 Golf Tournament AV Sponsor, I stayed two nights, billing for the night before, early set up				-103.21	-103.21							-103.21	
Misc, 811 Aug Photo Cont Gift Certificate - AV ee Michelle Heskett				-50	-50							-50	
<b>930200</b>		<b>315</b>	<b>500</b>		<b>815</b>			<b>614.55</b>	<b>614.55</b>	<b>-8.91</b>	<b>-8.91</b>	<b>1420.64</b>	
Meals, Retirement lunch for Chris Hefty		0			0							0	
Mileage, Retirement Celebration			0		0							0	
ISIAIAH HENDERSON-SSP VANESSABEHANCRSNRSRY		165			165							165	
Meals, Retirement lunch for Bill Magers		0			0							0	
Retirement gift from the Board		0			0							0	
POSTAGE FOR RBUC DONATION MAILING							614.55		614.55			614.55	
Sponsorship Sanders County - MT outreach										45	45	45	
ID DUES/SPONSOR -- Annual Clearwater County Economic dues/sponsorship.			500		500							500	
KARLA MUNIZ-PARTY CITY 892										-53.91	-53.91	-53.91	
Meals, Tax dept holiday lunch		150			150							150	
<b>921000</b>		<b>815.99</b>			<b>815.99</b>							<b>815.99</b>	
ASHLEY CALLISON-STARBUCKS CARD EGIFT		0			0							0	
Misc, Thank you gift for Interview Panel		-59.96			-59.96							-59.96	
Misc, Retirement Gift - Jerry Comstock		0			0							0	
Misc, Retirement Gift for Carl Park from Comm Shop		0			0							0	
Misc, Congratulatory gift for New Baby - Approval Given by M. Beil		87.5			87.5							87.5	
Misc, \$25 Amazon Gift Cards for Bill Clark, Ray Burnham, Cristal Griffin, David Colletto, Tracy Hosheit		0			0							0	
Misc, Welcome flower arrangement for Sarah Ricciardelli - new employee		0			0							0	
Greg Burton Retirement		-490.68			-490.68							-490.68	
Misc, Retirement Items for Greg Burton		490.68			490.68							490.68	
Misc, \$25 Visa Gift Card Ray Burnham, Bill Clark, David Colletto, Chris Darnell, David Goodwin, Sanc		0			0							0	
Misc, Gift card for Lindsey Benjamin for recognition program		54.94			54.94							54.94	
Misc, Amazon gift card for Miles Shackelford		50			50							50	
Misc, \$25 Amazon Gift Cards to Haley Sumner, Chris Francis, Janice Erdman, Sarah Thomas, Kiko K.		0			0							0	
Meals, christmas party with ARC		397.63			397.63							397.63	
Misc, Gift card for Janice Erdman for recognition program		0			0							0	
Misc, Amazon gift card for Haley Sumner		50			50							50	
Misc, Gift card for Phil Cole for recognition program		29.94			29.94							29.94	
Misc, \$50 Amazon Gift Card to Brandon Nobach for Team Building Game Prizes		50			50							50	
Misc, Gift card for Chris Francis for recognition program		105.94			105.94							105.94	
Misc, Amazon gift card for Brandon Nobach for recognition program		50			50							50	
<b>935000</b>		<b>75</b>			<b>75</b>							<b>75</b>	
ALYSSA LECOUNT-UBER GIFTCARD		75			75							75	
CHRISTMAS DECOR INSTALLMENT		0			0							0	
<b>880000</b>							<b>600</b>	<b>14.98</b>	<b>614.98</b>			<b>614.98</b>	
Mileage, Mike F. Farewell Party and Warehouse Parts							0		0			0	
Gift Card Thank You - Michels Klamath Falls Crew - \$50 - each							600		600			600	
Meals, Cupcakes for Recognition of Connie Hamlin							0		0			0	
Office Supplies, office Christmas supplies								14.98	14.98			14.98	
<b>879000</b>							<b>0</b>		<b>0</b>			<b>0</b>	
Misc, Thank you gift for a job well done Visa card for Tamara Harris, Erik Lorentzen, & Vicki Vinson \$103.95 each							0		0			0	
<b>870000</b>							<b>0</b>		<b>0</b>			<b>0</b>	
Mileage, United Way							0		0			0	
<b>908000</b>			<b>-240</b>	<b>77.24</b>	<b>-162.76</b>							<b>-162.76</b>	
Meals, Doug's retirement lunch with AE team (Angela, Lorri, Jaime, Doug, Kim)				77.24	77.24							77.24	
NIBCA Sponsorship			-240		-240							-240	
<b>923000</b>		<b>-114.49</b>			<b>-114.49</b>							<b>-114.49</b>	
RBUC DONATION MAILER		-114.49			-114.49							-114.49	
<b>Grand Total</b>		<b>1091.5</b>	<b>900</b>	<b>260</b>	<b>-205.89</b>	<b>2045.61</b>	<b>0</b>	<b>1439.55</b>	<b>14.98</b>	<b>1454.53</b>	<b>-8.91</b>	<b>-8.91</b>	<b>3491.23</b>

Prep by: \_\_\_\_\_

As Recorded															
Sum of Transaction Amount		As Recorded													
Ferc Acct	Accounting Year	CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
874000	2020										1,245.20	234.78			1,479.98
881000	2020									23,725.16					23,725.16
902000	2020			15.79											15.79
921000	2020	409.60			121.50										531.10
925200	2020	1,161.33													1,161.33
930200	2020				900.00					530.00					1,430.00
<b>Grand Total</b>		<b>1,570.93</b>	<b>-</b>	<b>15.79</b>	<b>1,021.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,255.16</b>	<b>1,245.20</b>	<b>234.78</b>	<b>-</b>	<b>-</b>	<b>28,343.36</b>

Corrected															
Sum of Transaction Amount		Corrected													
Ferc Acct	Accounting Year	CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
874000	2020										234.78	672.80	572.40		1,479.98
881000	2020													23,725.16	23,725.16
902000	2020		15.79												15.79
921000	2020													531.10	531.10
925200	2020													1,161.33	1,161.33
930200	2020													1,430.00	1,430.00
<b>Grand Total</b>		<b>-</b>	<b>15.79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>234.78</b>	<b>672.80</b>	<b>572.40</b>	<b>26,847.59</b>	<b>28,343.36</b>

Adjustment - System															
Sum of Transaction Amount		Corrected													
Ferc Acct	Accounting Year	CD.AA	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total
874000	2020	-	-	-	-	-	-	-	-	-	(1,010.42)	438.02	572.40	-	0.00
881000	2020	-	-	-	-	-	-	-	-	(23,725.16)	-	-	-	23,725.16	-
902000	2020	-	15.79	(15.79)	-	-	-	-	-	-	-	-	-	-	-
921000	2020	(409.60)	-	-	(121.50)	-	-	-	-	-	-	-	-	531.10	-
925200	2020	(1,161.33)	-	-	-	-	-	-	-	-	-	-	-	1,161.33	-
930200	2020	-	-	-	(900.00)	-	-	-	-	(530.00)	-	-	-	1,430.00	-
<b>Grand Total</b>		<b>(1,570.93)</b>	<b>15.79</b>	<b>(1,021.50)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,255.16)</b>	<b>(1,010.42)</b>	<b>572.40</b>	<b>26,847.59</b>	<b>0.00</b>	

WA Electric	Accounting Year	Corrected CD.AA	Note 9			Note 3			Note 3			GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total	
			CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	ED.AA	ED.WA							
874000	2020	44.559%	77.218%	0.000%	49.155%	63.657%	100.000%	63.657%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
881000	2020	44.559%	77.218%	0.000%	49.155%	63.657%	100.000%	63.657%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
902000	2020	44.559%	77.218%	0.000%	49.155%	63.657%	100.000%	63.657%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
921000	2020	44.559%	77.218%	0.000%	49.155%	63.657%	100.000%	63.657%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
925200	2020	44.559%	77.218%	0.000%	49.155%	63.657%	100.000%	63.657%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
930200	2020	44.559%	77.218%	0.000%	49.155%	63.657%	100.000%	63.657%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3

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Date: 4/14/2022 Mgr. Review: \_\_\_\_\_

Adjustment - WA Electric																
WA Electric	Accounting Year	Corrected	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total	
	874000	2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	881000	2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	902000	2020	-	12.19	-	-	-	-	-	-	-	-	-	-	-	12.19
	921000	2020	(182.51)	-	-	(59.72)	-	-	-	-	-	-	-	-	-	(242.24)
	925200	2020	(517.47)	-	-	-	-	-	-	-	-	-	-	-	-	(517.47)
	930200	2020	-	-	-	(442.39)	-	-	-	-	-	-	-	-	-	(442.39)
			<b>(699.98)</b>	<b>12.19</b>	-	<b>(502.11)</b>	-	-	-	-	-	-	-	-	-	<b>(1,189.91)</b>

WA Gas	Accounting Year	Corrected	Note 9	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	Note 3	GD.AN	GD.OR	Grand Total	
	874000	2020	15.341%	22.782%	0.000%	16.889%	0.000%	0.000%	0.000%	0.000%	51.027%	100.000%	0.000%	74.131%	0.000%	-	Note 3
	881000	2020	15.341%	22.782%	0.000%	16.889%	0.000%	0.000%	0.000%	0.000%	51.027%	100.000%	0.000%	74.131%	0.000%	-	Note 3
	902000	2020	15.341%	22.782%	0.000%	16.889%	0.000%	0.000%	0.000%	0.000%	51.027%	100.000%	0.000%	74.131%	0.000%	-	Note 3
	921000	2020	15.341%	22.782%	0.000%	16.889%	0.000%	0.000%	0.000%	0.000%	51.027%	100.000%	0.000%	74.131%	0.000%	-	Note 3
	925200	2020	15.341%	22.782%	0.000%	16.889%	0.000%	0.000%	0.000%	0.000%	51.027%	100.000%	0.000%	74.131%	0.000%	-	Note 3
	930200	2020	15.341%	22.782%	0.000%	16.889%	0.000%	0.000%	0.000%	0.000%	51.027%	100.000%	0.000%	74.131%	0.000%	-	Note 3

Adjustment - WA Gas																
WA Gas	Accounting Year	Corrected	CD.WA	CD.ID	CD.AN	ED.AA	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.ID	GD.AN	GD.OR	Grand Total	
	874000	2020	-	-	-	-	-	-	-	-	(1,010.42)	-	424.33	-	(586.09)	
	881000	2020	-	-	-	-	-	-	-	(12,106.14)	-	-	-	-	(12,106.14)	
	902000	2020	-	3.60	-	-	-	-	-	-	-	-	-	-	3.60	
	921000	2020	(62.84)	-	-	(20.52)	-	-	-	-	-	-	-	-	(83.36)	
	925200	2020	(178.16)	-	-	-	-	-	-	-	-	-	-	-	(178.16)	
	930200	2020	-	-	-	(152.00)	-	-	-	(270.44)	-	-	-	-	(422.44)	
			<b>(241.00)</b>	<b>3.60</b>	-	<b>(172.52)</b>	-	-	-	<b>(12,376.58)</b>	<b>(1,010.42)</b>	-	<b>424.33</b>	-	<b>(13,372.60)</b>	

Total WA Electric			(699.98)	12.19	-	(502.11)	-	-	-	-	-	-	-	-	-	(1,189.91)
Total WA Gas			(241.00)	3.60	-	(172.52)	-	-	-	(12,376.58)	(1,010.42)	-	424.33	-	(13,372.60)	
			<b>(940.99)</b>	<b>15.79</b>	-	<b>(674.63)</b>	-	-	-	<b>(12,376.58)</b>	<b>(1,010.42)</b>	-	<b>424.33</b>	-	<b>(14,562.50)</b>	

Sum of Transaction Amount	Column Labels						Grand Total
Row Labels	AACD	AAGD	WAGD	IDCD	ANCD	IDGD	Grand Total
874000			1245.2			234.78	1479.98
881000		23725.16					23725.16
902000				15.79			15.79
921000	409.6				121.5		531.1
925200	1161.33						1161.33
930200		530				900	1430
<b>Grand Total</b>	<b>1570.93</b>	<b>24255.16</b>	<b>1245.2</b>	<b>15.79</b>	<b>1021.5</b>	<b>234.78</b>	<b>28343.36</b>

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Sum of Transaction Amount	Column Labels						
Row Labels	ID.GD	OR.GD	WA.CD	WA.GD	AN.GD	Grand Total	
874000		672.8		234.78	572.4	1479.98	
881000		23725.16				23725.16	
902000			15.79			15.79	
921000		531.1				531.1	
925200		1161.33				1161.33	
930200		1430				1430	
<b>Grand Total</b>		<b>672.8</b>	<b>26847.59</b>	<b>15.79</b>	<b>234.78</b>	<b>572.4</b>	<b>28343.36</b>

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**Avista Utilities**  
**Restricted Stock Grants -- O & M**  
**Project Number: 09905868**  
**GL Account Number: 920000**

Month	Total Amount
202101	\$ 84,666
202102	\$ 202,178
202103	\$ 196,358
202104	\$ 161,067
202105	\$ 163,156
202106	\$ 161,485
202107	\$ 161,485
202108	\$ 151,286
202109	\$ 152,790
202110	\$ 138,780
202111	\$ 167,491
202112	\$ 159,386
Total	\$ 1,900,128

Allocated to Washington Electric

0.69998 Note 7	
0.66501 Note 4	
	<u>\$ 884,498</u>

Allocated to Washington Gas

0.20695 Note 7	
0.72367 Note 4	
	<u>\$ 284,570</u>

Allocated to Idaho Electric

0.69998 Note 7	
0.33499 Note 4	
	<u>\$ 445,554</u>

Allocated to Idaho Gas

0.20695 Note 7	
0.27633 Note 4	
	<u>\$ 108,662</u>

Allocated to Oregon

0.09307 Note 7	
	<u>\$ 176,845</u>

check \$ -

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2021**

Note 1      65.5%      34.5%  
Note 4      66.5%      33.5%      72.4%      27.6%

Recorded Service	Recorded Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	WA E	ID E	WA G	ID G	OR
CD	AA	217,800	152,456	45,074	20,271		101,385	51,071	32,618	12,455	20,271
CD	ID	36,375	28,088	8,287			-	28,088	-	8,287	
ED	AN	381,400	381,400				253,635	127,765	-	-	-
GD	AA	71,738		49,379	22,358		-	-	35,734	13,645	22,358
GD	OR	46,950			46,950		-	-	-	-	46,950
ZZ	ZZ	31,838				31,838	-	-	-	-	-
<b>Grand Total</b>		<b>786,100</b>	<b>561,944</b>	<b>102,740</b>	<b>89,579</b>	<b>31,838</b>	<b>355,019</b>	<b>206,924</b>	<b>68,353</b>	<b>34,387</b>	<b>89,579</b>

65.5%      34.5%  
66.5%      33.5%      72.4%      27.6%

Corrected Service	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	WA E	ID E	WA G	ID G	OR
CD	AA	174,675	122,269	36,149	16,257	-	81,310	40,959	26,160	9,989	16,257
CD	ID	36,375	28,088	8,287			-	28,088	-	8,287	-
ED	AN	424,525	424,525				282,313	142,212	-	-	-
GD	AA	58,125	-	40,009	18,116		-	-	28,953	11,056	18,116
GD	OR	60,563			60,563		-	-	-	-	60,563
ZZ	ZZ	31,838				31,838	-	-	-	-	-
<b>Grand Total</b>		<b>786,100</b>	<b>574,882</b>	<b>84,445</b>	<b>94,935</b>	<b>31,838</b>	<b>363,623</b>	<b>211,259</b>	<b>55,113</b>	<b>29,332</b>	<b>94,935</b>

Unallocated Rate      4.05%

Reclassification Adjustment - For Incorrect Serv/Jur Assignment							8,604	4,334	(13,239)	(5,055)	5,356
Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use		401,339		4.05%	16,254		(8,239)	(4,150)	(1,317)	(503)	(2,046)
<b>TOTAL PLANE ADJUSTMENT</b>							<b>365</b>	<b>184</b>	<b>(14,556)</b>	<b>(5,558)</b>	<b>3,310</b>

MR-PR-5

Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2021

**Original**

Adjusting Entry (blank)  
FERC Account (All)

Recorded Service	Recorded Jurisdiction	Values				Sum of Not Assigned Amount
		Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	
CD	AA	217,800	152,456	45,074	20,271	
CD	ID	36,375	28,088	8,287		
ED	AN	381,400	381,400			
GD	AA	71,738		49,379	22,358	
GD	OR	46,950			46,950	
ZZ	ZZ	31,838				31,838
<b>Grand Total</b>		<b>786,100</b>	<b>561,944</b>	<b>102,740</b>	<b>89,579</b>	<b>31,838</b>
		-	-	-	-	-
		-	-	-	-	-

**Post Adjusting**

Adjusting Entry (All)  
FERC Account (All)

Recorded Service	Recorded Jurisdiction	Values				Sum of Not Assigned Amount
		Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	
CD	AA	174,675	122,269	36,149	16,257	0
CD	ID	36,375	28,088	8,287		
ED	AN	424,525	424,525			
GD	AA	58,125	0	40,009	18,116	
GD	OR	60,563			60,563	
ZZ	ZZ	31,838				31,838
<b>Grand Total</b>		<b>786,100</b>	<b>574,882</b>	<b>84,445</b>	<b>94,935</b>	<b>31,838</b>
		-	-	-	-	-
		-	-	-	-	-

Prep by: \_\_\_\_\_

Accounting Year	Company	Accounting Period	Flight	Flight Purpose	Project Number	Project Name	FERC Account	FERC Account Description	Expenditure Org	Recorded Service	Vehicle Number	Recorded Jurisdiction	Adjusting Entry	Expenditure Type	Transaction Quantity	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Not Assigned Amount
2021	001	202103	AVA031121	Meeting with Montana Governor Greg Gianforte	77700300	Charitable and Civic Expense	426400	POLITICS EXPEND	Z88	ZZ	02080	ZZ		550 Company Aircraft		31,837.5				31,838
2021	001	202104	AVA042021	Colstrip Meeting	09805812	Outside Legal Services - ED/AN	923000	OUTSIDE SERVICES EMPLOYED	Z88	ED	02080	AN		550 Company Aircraft		81,000	81,000			
2021	001	202107	AVA071521	Labor Management meeting with Local 659	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	02080	AA		550 Company Aircraft		56,250	39,373.88	11,640.94	5,235.18	
2021	001	202107	AVA072721	Introduction of Jody Morehouse as incoming Director	09900160	Gas Ops Admin Activity - Amin	921000	OFFICE SUPPLIES & EXPENSES	Z88	GD	02080	AA		550 Company Aircraft		58,125		40,009.18	18,115.82	
2021	001	202108	AVA080221	Idaho General Rate Case Settlement Conference	03805343	CDID General Rate Case Activ	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	02080	ID		550 Company Aircraft		36,375	28,088.05	8,286.95		
2021	001	202108	AVA080521	Colstrip hearing in federal court/pre-meeting with other owners	09900172	Contract Service - Common	930200	MISC GENERAL EXPENSE	Z88	CD	02080	AA		550 Company Aircraft		43,125	30,186.64	8,924.72	4,013.64	
2021	001	202108	AVA080521	Colstrip hearing in federal court/pre-meeting with other owners	09900172	Contract Service - Common	930200	MISC GENERAL EXPENSE	Z88	CD	02080	AA	Y	550 Company Aircraft		-43,125	-30,187	-8,925	-4,014	0
2021	001	202108	AVA080521	Colstrip hearing in federal court/pre-meeting with other owners	09900172	Contract Service - Common	930200	MISC GENERAL EXPENSE	Z88	ED	02080	AN	Y	550 Company Aircraft		43,125	43,125.			Correcting Entry
2021	001	202108	AVA081721	Advanced First Aid Class and building inspection by Facility group	09902920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	02080	AA		550 Company Aircraft		20,475	14,332.09	4,237.3	1,905.61	
2021	001	202108	AVA081921	Colstrip Meeting	09805812	Outside Legal Services - ED/AN	923000	OUTSIDE SERVICES EMPLOYED	Z88	ED	02080	AN		550 Company Aircraft		89,625	89,625			
2021	001	202110	AVA102621	Test Flight	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	02080	AA		550 Company Aircraft		6,600	4,619.87	1,365.87	614.26	
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	09900165	Gas Ops Admin Activity - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	02080	AA		550 Company Aircraft		9,075		6,246.59	2,828.41	
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	09900165	Gas Ops Admin Activity - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	02080	AA	Y	550 Company Aircraft		-9,075	0	-6,247	-2,828	Correcting Entry
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	09900165	Gas Ops Admin Activity - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	02080	OR	Y	550 Company Aircraft		9,075			9,075.	Correcting Entry
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	06805193	Oregon Gas ERT Replacement	107000	CONSTRUCTION WORK IN PROGRESS-	B51	GD	02080	OR		550 Company Aircraft		4,537.5			4,537.5	
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	06805193	Oregon Gas ERT Replacement	107000	CONSTRUCTION WORK IN PROGRESS-	108	GD	02080	OR		550 Company Aircraft		9,350			9,350	
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	09900165	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	02080	AA		550 Company Aircraft		4,537.5		3,123.3	1,414.2	
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	09900165	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	02080	AA	Y	550 Company Aircraft		-4,537.5	0.	-3,123.3	-1,414.2	Correcting Entry
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	09900165	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	02080	OR	Y	550 Company Aircraft		4,537.5			4,537.5	Correcting Entry
2021	001	202111	AVA110121	2021 Oregon ERT Replacement Program	06805193	Oregon Gas ERT Replacement	107000	CONSTRUCTION WORK IN PROGRESS-	E29	GD	02080	OR		550 Company Aircraft		4,537.5			4,537.5	
2021	001	202111	AVA110621	EEl Financial Forum	09805362	Electric Trade and Prof Org	930200	MISC GENERAL EXPENSE	Z88	ED	02080	AN		550 Company Aircraft		172,975	172,975			
2021	001	202112	AVA113021	Listening Meetings in Oregon	06800161	Gas Oregon Admin Activity	930200	MISC GENERAL EXPENSE	Z88	GD	02080	OR		550 Company Aircraft		28,525			28,525	
2021	001	202112	AVA120921	Colstrip Meeting	09805812	Outside Legal Services - ED/AN	923000	OUTSIDE SERVICES EMPLOYED	Z88	ED	02080	AN		550 Company Aircraft		37,800	37,800			
2021	001	202112	AVA121421	Security Briefing with TSA	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	02080	AA		550 Company Aircraft		91,350	63,943.17	18,904.88	8,501.95	
Total Original																786,100	561,944	102,740	89,579	31,838
Total Corrected																786,100	574,882	84,445	94,935	31,838

A test flight was coded to the Overhead Holding Account. As it becomes an allocated cost, it was not included in the allocations above

Accounting Year	Company	Accounting Period	Flight	Flight Purpose	Project Number	Project Name	FERC Account	FERC Account Description	Expenditure Org	Recorded Service	Vehicle Number	Recorded Jurisdiction	Adjusting Entry	Expenditure Type	Transaction Quantity	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Not Assigned Amount
2021	001	202102	AVA02241	Test Flight	77700115	Aircraft Operations - Clearing	184100	TRANSPORTATION EXPENSES CLEARING	Z88	ZZ	02080	ZZ		550 Company Aircraft		52,500				52,500

Discussion Notes

AVA071521	7/15/2021	Labor Management meeting with Local 659, Oregon Specific Though an Oregon specific union negotiation, appropriately as all union negotiations fall under GD.AA
AVA072721	7/27/2021	Introduction of Jody Morehouse as incoming Director of Natural Gas With Heather Rosentrater/Dennis Vermillion/COVID & Return to work - CD.AA is appropriate
AVA080521	5-Aug	Colstrip hearing in federal court/pre-meeting with other owners This flight was coded to CD.AA As this flight was for a hearing on Colstrip, it is more appropriate to code it to ED.AN
AVA110121	11/1/2021	2021 Oregon ERT Replacement Program Training Session for Southern Cross Employees As this is specific to OR ERT Replacement, adjusting to allocate to OR Non OR projects are shown as reallocated, Tim Harding flew down for Cathodic Protection in the OR area - managing OR specific David R. Smith/team - Travel specific to OR ERT Replacement - GD.OR

Prep by: \_\_\_\_\_

	12/31/2020 EOP	2021 Activity	12/31/2021 EOP	Depreciation Rate	Annual Depreciation Expense	
Plane						
Cost	\$ 5,507,887		\$ 5,507,887	3.43%	\$ 188,921	(included in pool)
A/D	(3,635,262)	(189,108)	(3,824,370)			
Plane NBV	<u>\$ 1,872,625</u>		<u>\$ 1,683,517</u>			
Hangar						
Cost	\$ 2,138,350		\$ 2,138,350	2.17%	\$ 46,402	(not in pool)
A/D	(43,572)	(27,889)	(71,462)			
Hangar NBV	<u>\$ 2,094,778</u>		<u>\$ 2,066,888</u>			
Total System Rate Base	<u>\$ 3,967,403</u>		<u>\$ 3,750,405</u>			

Allocation	69.998%		20.695%		9.307%
ROR	WA - ELEC	ID - ELEC	WA - GAS	ID - GAS	OR - GAS
Allocation	68.266%	31.734%	72.915%	27.085%	
ROR Allowed	7.21%	7.35%	7.21%	7.61%	7.24%
Plant Subtotal	132,950	63,003	41,984	16,460	26,002
Depreciation Expesne	22,173	10,307	7,002	2,601	4,319
<b>Revenue Requirement</b>	<b>190,465</b>	<b>90,058</b>	<b>60,146</b>	<b>23,437</b>	<b>37,233</b>

401,339 MR-PR-1

Prep by: \_\_\_\_\_

**Avista Utilities**  
**Washington Jurisdiction**  
**Proforma Insurance Adjustment**  
**For the Twelve Months ended December 31, 2021**

<i>Test Period Expense:</i>	<b>Amount</b>
<i>Test Period Insurance Expense</i>	\$ (84,850)

Allocated to Washington Electric

0.69998	Note 7	
0.66501	Note 4	\$ (39,497)

Allocated to Washington Gas

0.20695	Note 7	
0.72367	Note 4	\$ (12,707)

			<i>Electric</i>	
FERC 925	\$	(27,647.90)		70%
FERC 924	\$	(11,849.10)		30%
	\$	(39,497.00)		



**2021 D & O Premiums (Actual)**

Carrier	2021 Premium	2021 Utility Allocated %	Utility Allocated Amount	Amount Allocated to AELP
AEGIS (\$35M)	\$740,000	94.0%	\$695,600	\$44,400
AEGIS (\$35M) taxes	\$10,101	94.0%	\$9,495	\$606
AEGIS -Continuity Credit	-\$258,991	94.0%	-\$243,452	-\$15,539
AEGIS Loyalty Credit	-\$51,798	94.0%	-\$48,690	-\$3,108
EIM Credit 1	-\$44,164	100.0%	-\$44,164	\$0
EIM Credit 2	\$0	100.0%	\$0	\$0
EIM (\$30M xs \$35M)	\$317,145	100.0%	\$317,145	\$0
EIM (\$30M xs \$35M) taxes	\$6,660	100.0%	\$6,660	\$0
XL Specialty(\$10M xs \$65M)	\$0	100.0%	\$0	\$0
Allianz (\$10M xs \$65M) new 3/31/21	\$68,720	100.0%	\$68,720	\$0
Twin City(\$15M xs \$75M)	\$80,979	100.0%	\$80,979	\$0
Zurich(\$15M xs \$90M)	\$71,007	100.0%	\$71,007	\$0
Travelers (\$5M xs \$105M)	\$23,644	100.0%	\$23,644	\$0
XL Speciality (\$15M xs \$110) Side A/DIC	\$87,865	100.0%	\$87,865	\$0
HCC (\$15M xs \$125M) Side A/DIC	\$60,918	100.0%	\$60,918	\$0
	<b>\$1,112,086</b>		<b>\$1,085,728</b>	<b>\$26,359</b>

**\$1,112,086**      \$1,085,728

**2021 Estimated D & O Premium Total Allocated to Avista**      \$1,085,728

**2021 Estimated D & O Premium Total Allocated to Avista**

Summary:

2021 Total D&O Premiums	1,112,086
Less: 10%	(111,209)
90% of D&O Premiums	1,000,878
Utility Expense	1,085,728
Difference - Adjustment	<b>(84,850)</b>

Prep by: \_\_\_\_\_

AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2021  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives Expense
	Adjustment Number	2.13
	Workpaper Reference	G-RI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(312)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(312)
25	Total Gas Expense	(312)
26	OPERATING INCOME BEFORE FIT	312
	FEDERAL INCOME TAX	
27	Current Accrual	66
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 246
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

**2016-2021 Incentive Compensation by Employee Group  
Target and Incentive for Plan Year**

\*excludes payroll tax

Non-Executive	2016	2017	2018	2019	2020	2021
Target	\$ 8,768,110	\$ 8,907,284	\$ 8,939,222	\$ 9,560,785	\$ 11,027,927	\$ 11,636,327
Capital	\$ 2,900,617	\$ 3,024,646	\$ 2,763,401	\$ 1,915,430	\$ 1,301,158	\$ 4,674,952
Non-Operating	\$ 53,032	\$ 232,665	\$ 227,419	\$ 157,633	\$ 107,081	\$ 44,963
Operating	\$ 5,810,021	\$ 6,747,287	\$ 6,703,034	\$ 4,646,157	\$ 3,156,150	\$ 7,980,129
Other	\$ 834,115	\$ 1,628,655	\$ 1,636,727	\$ 1,134,485	\$ 770,660	\$ 568,140
<b>Actual</b>	<b>\$ 9,597,784</b>	<b>\$ 11,633,253</b>	<b>\$ 11,330,580</b>	<b>\$ 7,853,706</b>	<b>\$ 5,335,049</b>	<b>\$ 13,268,184</b>
Executive	2016	2017	2018	2019	2020	2021
Target	\$ 2,746,488	\$ 2,645,970	\$ 2,786,099	\$ 2,981,115	\$ 2,486,258	\$ 2,461,365
Operating	\$ 1,138,764	\$ 1,298,642	\$ 1,246,174	\$ 979,535	\$ 497,251	\$ 988,849
Non-Operating	\$ 2,433,766	\$ 1,111,307	\$ 1,539,925	\$ 2,861,870	\$ 124,313	\$ 1,749,522
<b>Actual</b>	<b>\$ 3,572,530</b>	<b>\$ 2,409,949</b>	<b>\$ 2,786,099</b>	<b>\$ 3,841,405</b>	<b>\$ 621,564</b>	<b>\$ 2,738,371</b>
Total	2016	2017	2018	2019	2020	2021
Total Target	\$ 11,514,598	\$ 11,553,254	\$ 11,725,321	\$ 12,541,900	\$ 13,514,185	\$ 14,097,692
Total Actual	\$ 13,170,314	\$ 14,043,202	\$ 14,116,679	\$ 11,695,111	\$ 5,956,613	\$ 16,006,555

Actual			
Six Year Average	2021 Expense	O & M Adjustment	
35%	\$ 2,763,367	\$ 4,660,826	
0%	\$ 137,132	\$ 44,827	
60%	\$ 5,840,463	\$ 7,956,014	\$ (2,115,551)
4%	\$ 1,095,464	\$ 566,424	
	\$ 9,836,426	\$ 13,228,090	\$ (2,115,551)
Six Year Average	2021 Expense	O & M Adjustment	
36%	\$ 1,024,869	\$ 994,421	\$ 30,448
64%	\$ 1,636,784	\$ 1,759,380	
	\$ 2,661,653	\$ 2,753,801	\$ 30,448
<b>Total Adjustment</b>		<b>\$ (2,085,103)</b>	
WA Electric	0.69998		
(note 7, 4)	0.66501	\$ (970,602)	
WA Gas	0.20695		
(note 7, 4)	0.72367	\$ (312,272)	

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.

Notes: In Docektivs UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.  
On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Data Source: Financial Reporting  
 Data Updated Daily

Executive Officer Incentive Accrual

<b>Sum of Transaction Amount</b>					
<b>Project Number</b>		<b>09905034</b>		<b>77705021</b>	
<b>FERC Number</b>		<b>920000</b>		<b>417100</b>	
<b>Report Category</b>		<b>OPER</b>		<b>NONOP</b>	
<b>Accounting Period</b>					
	202101	\$ 43,348	\$	130,045	
	202102	\$ 43,348	\$	130,045	
	202103	\$ 235,510	\$	37,203	
	202104	\$ 140,620	\$	41,300	
	202105	\$ 189,780	\$	41,300	
	202106	\$ 313,880	\$	41,300	
	202107	\$ (677,387)	\$	167,848	
	202108	\$ 41,300	\$	(52,141)	
	202109	\$ (107,380)	\$	67,113	
	202110	\$ 24,780	\$	191,013	
	202111	\$ 24,780	\$	79,503	
	202112	\$ 721,841	\$	884,853	
				TOTAL	
<b>Grand Total</b>		<b>\$ 994,421</b>	<b>\$</b>	<b>1,759,380</b>	\$ 2,753,801

(A-2)

Non-Executive

		OPER	CAP	NONOP	OTHER	TOTAL
		Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount	Transaction Amount
202101	512 Incentive Loading-NU	231,529	72,713	2,130	56,904	363,276
	514 Incentive Loading-Union	14,919	9,077		3,318	27,314
202102	512 Incentive Loading-NU	239,892	96,913	3,243	47,808	387,856
	514 Incentive Loading-Union	15,464	12,525		3,686	31,675
202103	512 Incentive Loading-NU	293,827	104,034	6,050	76,439	480,349
	514 Incentive Loading-Union	16,888	13,646	8	5,571	36,114
202104	512 Incentive Loading-NU	267,952	157,641	3,659	4,459	433,711
	514 Incentive Loading-Union	16,073	21,053	113	(2,734)	34,506
202105	512 Incentive Loading-NU	255,726	107,784	4,402	60,990	428,901
	514 Incentive Loading-Union	16,086	15,059	(33)	4,042	35,153
202106	512 Incentive Loading-NU	252,204	100,246	4,248	58,479	415,178
	514 Incentive Loading-Union	15,187	14,227	(0)	4,699	34,113
202107	512 Incentive Loading-NU	232,648	97,076	4,401	47,541	381,666
	514 Incentive Loading-Union	13,486	13,093	8	3,103	29,691
202108	512 Incentive Loading-NU	271,866	100,854	5,931	66,071	444,721
	514 Incentive Loading-Union	15,892	14,522	(2)	5,371	35,782
202109	512 Incentive Loading-NU	259,047	91,698	4,070	56,329	411,144
	514 Incentive Loading-Union	14,427	13,746		4,709	32,882
202110	512 Incentive Loading-NU	136,692	114,085	1,347	(27,787)	224,337
	514 Incentive Loading-Union	18,061	19,540		(1,357)	36,244
202111	512 Incentive Loading-NU	171,986	62,383	2,816	36,610	273,794
	514 Incentive Loading-Union	16,584	13,446		5,261	35,291
202112	512 Incentive Loading-NU	153,655	51,414	2,438	39,251	246,758
	514 Incentive Loading-Union	18,097	12,167		7,660	37,925
	GL Only	4,997,826	3,331,884			8,329,711
<b>Total</b>		<b>7,956,014</b>	<b>4,660,826</b>	<b>44,827</b>	<b>566,424</b>	<b>13,228,090</b>
		60%	35%	0%	4%	(A-2)

Prep by: \_\_\_\_\_

Natural Gas CBR 12.2021 - Workpapers

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2021  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjstment Number	2.14
	Workpaper Reference	G-DI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	48
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (48)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**AVISTA UTILITIES****Restate Debt Interest****Washington - GAS**TWELVE MONTHS ENDED DECEMBER 31, 2021

(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense Line No. 27 Adjustments
1.00 Per Results Report	452,956		452,956	48
1.01 Deferred FIT Rate Base		282	282	(1)
1.02 Deferred Debits and Credits		-	-	-
1.03 Working Capital		(76)	(76)	-
1.04 Remove AMI Rate Base		(15,221)	(15,221)	80
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries & Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Non-Utility		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains & Losses		-	-	-
2.10 Weather Normalization / Gas Cost Adjust		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.12 Misc. Restating Non-Util / Non- Recurring Expense		-	-	-
2.13 Restating Incentives Expense		-	-	-
2.14 Restate Debt Interest		-	-	-
	452,956	(15,015)	437,941	127
Weighted Average Cost of Debt	2.51%	2.51%		
Restated Debt Interest	11,369	(377)	10,992	127
Interest Per Results (G-FIT-12A)	11,600		11,600	
Increase (Decrease) in Interest Expense	(231)	(377)	(608)	
FIT Rate	21%	21%		
Increase (Decrease) in FIT	48	79	127	127

	WA	ID	OR
<b>PER TREASURY:</b>			
DEBT:			
LT Debt	1,996,833,333.33	1,996,833,333.33	1,996,833,333.33
ST Debt	209,718,665.08	-	-
Total Debt	<u>2,206,551,998.42</u>	<u>1,996,833,333.33</u>	<u>1,996,833,333.33</u>
EQUITY:			
Common Equity	2,001,161,194.58	2,001,161,194.58	2,001,161,194.58
Investment in Subs	-	-	-
Net Equity	<u>2,001,161,194.58</u>	<u>2,001,161,194.58</u>	<u>2,001,161,194.58</u>
DEBT COST:			
LT Debt Cost	100,453,640.00	100,550,759.33	100,550,759.33
ST Debt Cost	5,094,977.63	-	-
Total Debt Cost	<u>105,548,617.63</u>	<u>100,550,759.33</u>	<u>100,550,759.33</u>
Debt Cost %	<u>4.783%</u>	5.036%	5.036%
Debt %	52.440%	49.950%	49.950%
Equity %	47.560%	50.050%	50.050%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>



**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

Workpaper Ref. CF WA Gas

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.002152
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038437
Total Expense		<u>0.042589</u>
Net Operating Income Before FIT		0.957411
Federal Income Tax @	21.00% Shared Inputs	0.201056
REVENUE CONVERSION FACTOR		<u>0.756354</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	C-UE-1	355,340	
Divided by:			
Sales to Ultimate Customers + Transport **	Shared Inputs	<u>165,103,282</u>	
EFFECTIVE RATE			<u>0.002152</u>

\* From Uncollectible Adjustment Workpapers.

\*\* From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2019 (Order No. A 140166)

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		0.038520	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less: Effective Uncoll Rate	0.002152	0.997848	
EFFECTIVE RATE			<u>0.038437</u>

\* From Combined Excise Tax Return.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_