

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

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$566,983
2	Interdepartmental Sales	1,189
3	Sales for Resale	61,327
4	Total Sales of Electricity	629,499
5	Other Revenue	49,862
6	Total Electric Revenue	679,361
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	167,893
8	Purchased Power	95,668
9	Depreciation/Amortization	43,151
10	Regulatory Amortization	(12,076)
11	Taxes	15,731
12	Total Production & Transmission	310,367
	Distribution	
13	Operating Expenses	23,178
14	Depreciation/Amortization	35,100
	Regulatory Amortizations	
15	Taxes	49,865
16	Total Distribution	108,143
17	Customer Accounting	12,421
18	Customer Service & Information	24,385
19	Sales Expenses	131
	Administrative & General	
20	Operating Expenses	76,306
21	Depreciation/Amortization	41,865
22	Regulatory Deferrals/Amortization	(11,842)
23	Taxes	4,408
24	Total Admin. & General	110,737
25	Total Electric Expenses	566,184
26	OPERATING INCOME BEFORE FIT	113,177
	FEDERAL INCOME TAX	0
27	Current Accrual	2,031
28	Debt Interest	0
29	Deferred Income Taxes	2,145
30	Amortized ITC - Noxon	(318)
31	NET OPERATING INCOME	\$109,319
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$231,011
33	Production	953,991
34	Transmission	589,960
35	Distribution	1,344,178
36	General	293,672
37	Total Plant in Service	3,412,812
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	(87,129)
39	Production	(430,942)
40	Transmission	(160,007)
41	Distribution	(397,684)
42	General	(100,252)
43	Total Accumulated Depreciation	(1,176,014)
44	NET PLANT	2,236,798
45	DEFERRED TAXES	(416,088)
46	Net Plant After DFIT	1,820,710
47	DEFERRED DEBITS AND CREDITS & OTHER	(28,649)
48	WORKING CAPITAL	53,803
49	TOTAL RATE BASE	\$1,845,864

RESULTS OF OPERATIONS			Report ID:		
ELECTRIC RATE OF RETURN			E-ROR-12A		
For Twelve Months Ended December 31, 2021			AVISTA UTILITIES		
Average of Monthly Averages Basis					
Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	162,469,645	109,318,533	53,151,112
		Adjustments			
		Adjusted Net Operating Income (Loss)	162,469,645	109,318,533	53,151,112
E-APL		Electric Net Rate Base	2,747,793,133	1,845,864,241	901,928,892
		RATE OF RETURN	5.913%	5.922%	5.893%

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: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2021						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2021 thru 12-31-2021	100.000%	65.530%	34.470%
2	Input	Number of Customers - AMA Percent	01-01-2021 thru 12-31-2021	402,652 100.000%	262,758 65.257%	139,894 34.743%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2021 thru 12-31-2021	29,962,128 100.000%	17,630,447 58.842%	12,331,681 41.158%
	Input	Jurisdictional 4-Factor Ratio	01-01-2021 thru 12-31-2021			
		Direct O & M Accts 500 - 598		28,881,614	16,720,518	12,161,096
		Direct O & M Accts 901 - 935		41,330,083	28,709,390	12,620,693
		Total		70,211,697	45,429,908	24,781,789
		Percentage		100.000%	64.704%	35.296%
		Direct Labor Accts 500 - 598		11,062,279	7,376,236	3,686,043
		Direct Labor Accts 901 - 935		6,332,931	4,359,405	1,973,526
		Total		17,395,210	11,735,641	5,659,569
		Percentage		100.000%	67.465%	32.535%
		Number of Customers		405,775	264,439	141,336
		Percentage		100.000%	65.169%	34.831%
		Net Direct Plant		1,447,497,356	993,951,438	453,545,918
		Percentage		100.000%	68.667%	31.333%
4		Total Percentages		400.000%	266.005%	133.995%
		Percent		100.000%	66.501%	33.499%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		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	0
		Adjustments		0	0	0	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	0
		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%	82.782%	37.229%
		Average (CD AA)		100.000%	69.998%	20.695%	9.307%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 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 0
		Total		30,686,871	0	21,520,312 9,166,559
		Percentage		100.000%	0.000%	70.129% 29.871%
		Direct Labor Accts 500 - 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 0
		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)		100.000%	0.000%	68.833% 31.167%

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>	<b>E-ALL-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
	Input	Elec/Gas North 4-Factor	01-01-2020 thru 12-31-2020	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 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 500 - 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%
9		Total Percentages		400.000%	308.867%	91.133%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.218%	22.782%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2020 thru 12-31-2021	1,373,652,370	946,493,796	427,158,574	
		Percent		100.000%	68.903%	31.097%	
11		Book Depreciation	01-01-2021 thru 12-31-2021	139,497,202	92,869,709	46,627,493	
		Percent		100.000%	66.575%	33.425%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2020 thru 12-31-2021	3,325,903,300 100.000%	2,236,798,571 67.254%	1,089,104,729 32.746%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2020 thru 12-31-2021	287,768,051 100.000%	193,773,286 67.337%	93,994,765 32.663%
14		Net Allocated Schedule M's - AMA Percent	01-01-2021 thru 12-31-2021	-131,158,143 100.000%	-89,433,247 68.187%	-41,724,896 31.813%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Electric CBR 12.2021 - Workpapers

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		REVENUE								
		SALES OF ELECTRICITY:								
99	440000	Residential	395,494,645	0	395,494,645	265,447,982	0	265,447,982	130,046,663	0
99	442200	Commercial - Firm & Int.	325,189,527	0	325,189,527	234,411,080	0	234,411,080	90,778,447	0
1	442300	Industrial	116,726,790	0	116,726,790	62,384,311	0	62,384,311	54,342,479	0
99	444000	Public Street & Highway Lighting	7,472,432	0	7,472,432	4,699,898	0	4,699,898	2,772,534	0
99	448000	Interdepartmental Revenue	1,460,682	0	1,460,682	1,188,664	0	1,188,664	272,018	0
99	499XXX	Unbilled Revenue	643,778	0	643,778	40,001	0	40,001	603,777	0
		TOTAL SALES TO ULTIMATE CUSTOMERS	846,987,854	0	846,987,854	568,171,936	0	568,171,936	278,815,918	0
1	447XXX	Sales for Resale	0	93,585,802	93,585,802	0	61,326,776	61,326,776	0	32,259,026
		TOTAL SALES OF ELECTRICITY	846,987,854	93,585,802	940,573,656	568,171,936	61,326,776	629,498,712	278,815,918	32,259,026
		OTHER OPERATING REVENUE:								
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	104,104	0	104,104	33,404	0	33,404	70,700	0
1	453000	Sales of Water & Water Power	0	623,668	623,668	0	408,690	408,690	0	214,978
1	454000	Rent from Electric Property	3,370,285	226,040	3,596,325	1,823,513	148,124	1,971,637	1,546,772	77,916
1	454100	Rent from Trnsmission Joint Use	28,122	0	28,122	12,447	0	12,447	15,675	0
1	456XXX	Other Electric Revenues	(18,007,573)	95,097,683	77,090,110	(14,881,094)	62,317,512	47,436,418	(3,126,479)	32,780,171
		TOTAL OTHER OPERATING REVENUE	(14,505,062)	95,947,391	81,442,329	(13,011,730)	62,874,326	49,862,596	(1,493,332)	33,073,065
		TOTAL ELECTRIC REVENUE	832,482,792	189,533,193	1,022,015,985	555,160,206	124,201,102	679,361,308	277,322,586	65,332,091



			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	371,419	371,419	0	243,391	243,391	0	128,028
1	501XXX	Fuel	0	34,555,011	34,555,011	0	22,643,899	22,643,899	0	11,911,112
1	502000	Steam Expense	0	3,410,780	3,410,780	0	2,235,084	2,235,084	0	1,175,696
1	505000	Electric Expense	0	707,246	707,246	0	463,458	463,458	0	243,788
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	5,582,569	5,582,569	0	3,658,257	3,658,257	0	1,924,312
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	773,701	773,701	0	507,006	507,006	0	266,695
1	511000	Structures	0	723,571	723,571	0	474,156	474,156	0	249,415
1	512000	Boiler Plant	0	7,818,349	7,818,349	0	5,123,364	5,123,364	0	2,694,985
1	513000	Electric Plant	0	2,056,873	2,056,873	0	1,347,869	1,347,869	0	709,004
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,153,608	1,153,608	0	755,959	755,959	0	397,649
TOTAL STEAM POWER GENERATION EXP			0	57,153,127	57,153,127	0	37,452,443	37,452,443	0	19,700,684
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	2,203,417	2,203,417	0	1,443,899	1,443,899	0	759,518
1	536000	Water for Power	0	1,149,414	1,149,414	0	753,211	753,211	0	396,203
1	537000	Hydraulic Expense	4,647,005	3,979,217	8,626,222	3,049,829	2,607,581	5,657,410	1,597,176	1,371,636
1	538000	Electric Expense	0	5,746,493	5,746,493	0	3,765,677	3,765,677	0	1,980,816
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,168,694	1,168,694	0	765,845	765,845	0	402,849
1	540000	Rent	0	1,678,161	1,678,161	0	1,099,699	1,099,699	0	578,462
1	540100	MT Trust Funds Land Settlement Rents	5,169,000	0	5,169,000	3,387,763	0	3,387,763	1,781,237	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	627,755	627,755	0	411,368	411,368	0	216,387
1	542000	Structures	0	681,202	681,202	0	446,392	446,392	0	234,810
1	543000	Reservoirs, Dams, & Waterways	0	780,343	780,343	0	511,359	511,359	0	268,984
1	544000	Electric Plant	0	3,386,126	3,386,126	0	2,218,928	2,218,928	0	1,167,198
1	545000	Miscellaneous Hydraulic Plant	0	624,586	624,586	0	409,291	409,291	0	215,295
TOTAL HYDRO POWER GENERATION EXP			9,816,005	22,025,408	31,841,413	6,437,592	14,433,250	20,870,842	3,378,413	7,592,158
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	407,941	407,941	0	267,324	267,324	0	140,617
1	547XXX	Fuel	0	97,277,819	97,277,819	0	63,746,155	63,746,155	0	33,531,664
1	548000	Generation Expense	0	1,835,082	1,835,082	0	1,202,529	1,202,529	0	632,553
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	942,690	942,690	0	617,745	617,745	0	324,945
1	550000	Rent	0	87,122	87,122	0	57,091	57,091	0	30,031
MAINTENANCE										
1	551000	Supervision & Engineering	0	706,635	706,635	0	463,058	463,058	0	243,577
1	552000	Structures	0	91,546	91,546	0	59,990	59,990	0	31,556
1	553000	Generating & Electric Equipment	0	4,974,985	4,974,985	0	3,260,108	3,260,108	0	1,714,877
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	858,286	858,286	0	562,435	562,435	0	295,851
TOTAL OTHER POWER GENERATION EXP			0	107,182,106	107,182,106	0	70,236,435	70,236,435	0	36,945,671

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

AVISTA UTILITIES

Electric CBR 12.2021 - Workpapers

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	10,409,413	145,991,626	156,401,039	0	95,668,312	95,668,312	10,409,413	50,323,314
1	556000	System Control & Load Dispatching	0	757,040	757,040	0	496,088	496,088	0	260,952
E-557	557XXX	Other Expense	(31,700,161)	65,404,986	33,704,825	(24,288,102)	42,859,887	18,571,785	(7,412,059)	22,545,099
TOTAL OTHER POWER SUPPLY EXPENSE			(21,290,748)	212,153,652	190,862,904	(24,288,102)	139,024,287	114,736,185	2,997,354	73,129,365
TOTAL PRODUCTION OPERATING EXP			(11,474,743)	398,514,293	387,039,550	(17,850,510)	261,146,415	243,295,905	6,375,767	137,367,878
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	1,807,038	1,807,038	0	1,184,152	1,184,152	0	622,886
1	561000	Load Dispatching	0	2,604,067	2,604,067	0	1,706,445	1,706,445	0	897,622
1	562000	Station Expense	0	406,545	406,545	0	266,409	266,409	0	140,136
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	582,254	582,254	0	381,551	381,551	0	200,703
1	565XXX	Transmission of Electricity by Others	0	18,301,414	18,301,414	0	11,992,917	11,992,917	0	6,308,497
1	566000	Miscellaneous Transmission Expense	0	3,224,770	3,224,770	0	2,113,192	2,113,192	0	1,111,578
1	567000	Rent	0	103,365	103,365	0	67,735	67,735	0	35,630
MAINTENANCE										
1	568000	Supervision & Engineering	5,447	443,911	449,358	2,298	290,895	293,193	3,149	153,016
1	569000	Structures	50,200	605,884	656,084	989	397,036	398,025	49,211	208,848
1	570000	Station Equipment	17,841	839,092	856,933	0	549,857	549,857	17,841	289,235
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	63,367	1,888,405	1,951,772	21,539	1,237,472	1,259,011	41,828	650,933
1	572000	Underground Lines	310	18,098	18,408	0	11,860	11,860	310	6,238
1	573000	Service Miscellaneous	28,595	56,861	85,456	3,889	37,261	41,150	24,706	19,600
TOTAL TRANSMISSION OPERATING EXP			165,760	30,881,704	31,047,464	28,715	20,236,782	20,265,497	137,045	10,644,922

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

AVISTA UTILITIES

Electric CBR 12.2021 - Workpapers

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	16,057,546	28,467,097	44,524,643	11,689,842	18,654,489	30,344,331	4,367,704	9,812,608
E-DEPX		Depreciation Expense-Transmission	1,268,669	17,589,829	18,858,498	515,024	11,526,615	12,041,639	753,645	6,063,214
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,166,717	1,166,717	0	764,549	764,549	0	402,168
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(2,776,051)	0	(2,776,051)	(2,038,974)	0	(2,038,974)	(737,077)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0
1	407324	Amortization of CDA CDR Fund	0	200,000	200,000	0	131,060	131,060	0	68,940
99	407326	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407327	Colstrip Reg. Asset Amortization	1,862,389	0	1,862,389	979,168	0	979,168	883,221	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,441	21,441	0	11,278
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	120,900	0	120,900	0	0	0	120,900	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	0	0	0	0	0	0	0	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,085	884,085	0	579,341	579,341	0	304,744
99	407382	Amortization of CDA Settlement - Direct	0	0	0	0	0	0	0	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	261,938	0	261,938	195,325	0	195,325	66,613	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407415	Amortization of Colstrip Recovery Offset	(357,111)	0	(357,111)	(357,111)	0	(357,111)	0	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(3,706,567)	0	(3,706,567)	(1,763,721)	0	(1,763,721)	(1,942,846)	0
99	407434	EIM Deferred O&M	(520,864)	0	(520,864)	0	0	0	(520,864)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(14,393,828)	0	(14,393,828)	(9,899,107)	0	(9,899,107)	(4,494,721)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,415,828)	0	(1,415,828)	0	0	0	(1,415,828)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	50,289	0	50,289	50,289	0	50,289	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,514)	(5,514)	0	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	24,006,078	24,006,078	0	15,731,183	15,731,183	0	8,274,895
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,561,751)	72,338,110	68,776,359	(597,522)	47,403,164	46,805,642	(2,964,229)	24,934,946
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(14,870,734)	501,734,107	486,863,373	(18,419,317)	328,786,361	310,367,044	3,548,583	172,947,746

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Average of Monthly Averages Basis	

AVISTA UTILITIES

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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	958,652	2,875,749	3,834,401	664,119	1,692,148	2,356,267	294,533	1,183,601	
3	582000	Station Expense	947,005	86,172	1,033,177	550,765	50,705	601,470	396,240	35,467	
3	583000	Overhead Line Expense	1,651,682	1,334,456	2,986,138	1,055,085	785,221	1,840,306	596,597	549,235	
3	584000	Underground Line Expense	1,766,601	0	1,766,601	952,183	0	952,183	814,418	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	9,754	0	9,754	7,749	0	7,749	2,005	0	
3	586000	Meter Expense	1,857,140	40,233	1,897,373	1,580,233	23,674	1,603,907	276,907	16,559	
3	587000	Customer Installations Expense	645,412	85,305	730,717	414,201	50,195	464,396	231,211	35,110	
3	588000	Miscellaneous Distribution Expense	2,524,720	2,777,220	5,301,940	1,717,997	1,634,172	3,352,169	806,723	1,143,048	
3	589000	Rent	(1)	236,113	236,112	(1)	138,934	138,933	0	97,179	
MAINTENANCE:											
3	590000	Supervision & Engineering	474,551	860,462	1,335,013	195,347	506,313	701,660	279,204	354,149	
3	591000	Structures	493,158	8,538	501,696	285,810	5,024	290,834	207,348	3,514	
3	592000	Station Equipment	601,626	87,361	688,987	378,625	51,405	430,030	223,001	35,956	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	16,559,197	680	16,559,877	8,789,614	400	8,790,014	7,769,583	280	
3	594000	Underground Lines	656,866	0	656,866	431,426	0	431,426	225,440	0	
3	595000	Line Transformers	346,050	0	346,050	261,366	0	261,366	84,684	0	
3	596000	Street Light & Signal System Maintenance Exp	105,195	0	105,195	89,597	0	89,597	15,598	0	
3	597000	Meters	35,578	0	35,578	31,889	0	31,889	3,689	0	
3	598000	Miscellaneous Distribution Expense	328,943	1,035,920	1,364,863	224,441	609,556	833,997	104,502	426,364	
TOTAL DISTRIBUTION OPERATING EXP			29,962,129	9,428,209	39,390,338	17,630,446	5,547,747	23,178,193	12,331,683	3,880,462	
E-DEPX		Depreciation Expense-Distribution	53,221,042	83,831	53,304,873	34,931,185	49,328	34,980,513	18,289,857	34,503	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	118,865	0	118,865	118,865	0	118,865	0	0	
E-OTX		Taxes Other Than FIT--Distribution	56,768,650	0	56,768,650	49,865,120	0	49,865,120	6,903,530	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			110,108,557	83,831	110,192,388	84,915,170	49,328	84,964,498	25,193,387	34,503	
TOTAL DISTRIBUTION EXPENSES			140,070,686	9,512,040	149,582,726	102,545,616	5,597,075	108,142,691	37,525,070	3,914,965	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	173,172	173,172	0	113,007	113,007	0	60,165
2	902000	Meter Reading Expenses	660,805	110,563	771,368	476,269	72,150	548,419	184,536	38,413
2	903XXX	Customer Records & Collection Expenses	612,728	6,622,797	7,235,525	274,954	4,321,839	4,596,793	337,774	2,300,958
2	904000	Uncollectible Accounts	6,543,365	0	6,543,365	7,102,024	0	7,102,024	(558,659)	0
2	905000	Misc Customer Accounts	0	93,399	93,399	0	60,949	60,949	0	32,450
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>7,816,898</b>	<b>6,999,931</b>	<b>14,816,829</b>	<b>7,853,247</b>	<b>4,567,945</b>	<b>12,421,192</b>	<b>(36,349)</b>	<b>2,431,986</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	34,401,407	78,488	34,479,895	23,613,484	51,219	23,664,703	10,787,923	27,269
2	909000	Advertising	154,646	566,520	721,166	141,116	369,694	510,810	13,530	196,826
2	910000	Misc Customer Service & Info Exp	0	321,467	321,467	0	209,780	209,780	0	111,687
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>34,556,053</b>	<b>966,475</b>	<b>35,522,528</b>	<b>23,754,600</b>	<b>630,693</b>	<b>24,385,293</b>	<b>10,801,453</b>	<b>335,782</b>
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	131,462	0	131,462	131,462	0	131,462	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>131,462</b>	<b>0</b>	<b>131,462</b>	<b>131,462</b>	<b>0</b>	<b>131,462</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	472,503	31,919,053	32,391,556	364,755	21,226,489	21,591,244	107,748	10,692,564
4	921000	Office Supplies & Expenses	12,703	4,018,997	4,031,700	12,646	2,672,673	2,685,319	57	1,346,324
4	922000	Admin Exp Transferred--Credit	0	(100,690)	(100,690)	0	(66,960)	(66,960)	0	(33,730)
4	923000	Outside Services Employed	431,340	12,351,118	12,782,458	381,245	8,213,617	8,594,862	50,095	4,137,501
4	924000	Property Insurance Premium	0	2,039,037	2,039,037	0	1,355,980	1,355,980	0	683,057
4	925XXX	Injuries and Damages	2,280,457	5,072,307	7,352,764	1,580,586	3,373,135	4,953,721	699,871	1,699,172
4	926XXX	Employee Pensions and Benefits	3,734,730	25,581,561	29,316,291	2,574,676	17,011,994	19,586,670	1,160,054	8,569,567
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	2,806,247	3,875,094	6,681,341	2,035,959	2,539,349	4,575,308	770,288	1,335,745
4	930000	Miscellaneous General Expenses	198,967	5,037,388	5,236,355	174,404	3,349,913	3,524,317	24,563	1,687,475
4	931000	Rents	7,350	785,741	793,091	0	522,526	522,526	7,350	263,215
4	935000	Maintenance of General Plant	1,757,668	11,542,233	13,299,901	1,307,238	7,675,700	8,982,938	450,430	3,866,533
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>11,703,165</b>	<b>102,121,839</b>	<b>113,825,004</b>	<b>8,431,509</b>	<b>67,874,416</b>	<b>76,305,925</b>	<b>3,271,656</b>	<b>34,247,423</b>

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Average of Monthly Averages Basis	

AVISTA UTILITIES

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***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	3,688,676	19,021,466	22,710,142	2,822,018	12,649,465	15,471,483	866,658	6,372,001
E-AMTX		Amortization Expense-General Plant - 303000	0	297,934	297,934	0	198,056	198,056	0	99,878
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,603,977	33,548,290	37,152,267	3,604,014	22,309,948	25,913,962	(37)	11,238,342
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	424,448	424,448	0	282,262	282,262	0	142,186
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	0	0	0	0	0	0	0	0
99	407306	Regulatory Debit - AMI Amortization	672,008	0	672,008	672,008	0	672,008	0	0
99	407307	Regulatory Debit - Existing Meters Amortization	399,656	0	399,656	399,656	0	399,656	0	0
99	407311	Regulatory Debit - AFUDC Amortization	285,013	1,480,762	1,765,775	232,377	995,872	1,228,249	52,636	484,890
99	407314	Regulatory Debit - FISERVE Amortization	1,030,121	0	1,030,121	843,077	0	843,077	187,044	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	574,559	0	574,559	574,559	0	574,559	0	0
99	407347	Regulatory Credit - Deferral - COVID-19	1,211,684	0	1,211,684	827,168	0	827,168	384,516	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	(385,970)	0	(385,970)	(385,970)	0	(385,970)	0	0
99	407436	Regulatory Credit - AMI	(7,364,189)	0	(7,364,189)	(7,364,189)	0	(7,364,189)	0	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(56,901)	0	(56,901)	0	0	0	(56,901)	0
99	407444	Regulatory Credit - Wild Fire Resiliency	(3,320,097)	0	(3,320,097)	(1,840,167)	0	(1,840,167)	(1,479,930)	0
99	407447	Regulatory Credit - COVID-19 Deferral	(3,510,149)	0	(3,510,149)	(4,835,428)	0	(4,835,428)	1,325,279	0
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(2,404,791)	0	(2,404,791)	(618,058)	0	(618,058)	(1,786,733)	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
99	407493	Amortization - 2015 Remand Refund	(1,343,920)	0	(1,343,920)	(1,343,920)	0	(1,343,920)	0	0
E-OTX		Taxes Other Than FIT--A&G	1,042,295	5,584,003	6,626,298	694,876	3,713,418	4,408,294	347,419	1,870,585
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(5,878,028)	60,356,903	54,478,875	(5,717,979)	40,149,021	34,431,042	(160,049)	20,207,882
		TOTAL ADMIN & GENERAL EXPENSES	5,825,137	162,478,742	168,303,879	2,713,530	108,023,437	110,736,967	3,111,607	54,455,305
		TOTAL EXPENSES BEFORE FIT	173,529,502	681,691,295	855,220,797	118,579,138	447,605,511	566,184,649	54,950,364	234,085,784
		NET OPERATING INCOME (LOSS) BEFORE FIT			166,795,188			113,176,659		
E-FIT		FEDERAL INCOME TAX			3,905,849			2,030,534		
E-FIT		DEFERRED FEDERAL INCOME TAX			904,482			2,145,274		
E-FIT		AMORTIZED ITC			(484,788)			(317,682)		
		ELECTRIC NET OPERATING INCOME (LOSS)			162,469,645			109,318,533		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	2	Number of Customers - AMA	100.000%	65.257%	34.743%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.842%	41.158%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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For Twelve Months Ended December 31, 2021		
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Ref/Basis	Account	Description	Total
		<b>REVENUE</b>	
		<b>SALES OF ELECTRICITY:</b>	
99	440000	Residential	130,046,663
99	442200	Commercial - Firm & Int.	90,778,447
1	442300	Industrial	54,342,479
99	444000	Public Street & Highway Lighting	2,772,534
99	448000	Interdepartmental Revenue	272,018
99	499XXX	Unbilled Revenue	603,777
		<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<u>278,815,918</u>
1	447XXX	Sales for Resale	32,259,026
		<b>TOTAL SALES OF ELECTRICITY</b>	<u>311,074,944</u>
		<b>OTHER OPERATING REVENUE:</b>	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	70,700
1	453000	Sales of Water & Water Power	214,978
1	454000	Rent from Electric Property	1,624,688
1	454100	Rent from Trnsmission Joint Use	15,675
1	456XXX	Other Electric Revenues	29,653,692
		<b>TOTAL OTHER OPERATING REVENUE</b>	<u>31,579,733</u>
		<b>TOTAL ELECTRIC REVENUE</b>	<u>342,654,677</u>

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

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Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	128,028
1	501XXX	Fuel	11,911,112
1	502000	Steam Expense	1,175,696
1	505000	Electric Expense	243,788
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,924,312
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	266,695
1	511000	Structures	249,415
1	512000	Boiler Plant	2,694,985
1	513000	Electric Plant	709,004
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	397,649
		TOTAL STEAM POWER GENERATION EXP	<u>19,700,684</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	759,518
1	536000	Water for Power	396,203
1	537000	Hydraulic Expense	2,968,812
1	538000	Electric Expense	1,980,816
1	539000	Miscellaneous Hydraulic Power Generation Exp	402,849
1	540000	Rent	578,462
1	540100	MT Trust Funds Land Settlement Rents	1,781,237
		MAINTENANCE	
1	541000	Supervision & Engineering	216,387
1	542000	Structures	234,810
1	543000	Reservoirs, Dams, & Waterways	268,984
1	544000	Electric Plant	1,167,198
1	545000	Miscellaneous Hydraulic Plant	215,295
		TOTAL HYDRO POWER GENERATION EXP	<u>10,970,571</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	140,617
1	547XXX	Fuel	33,531,664
1	548000	Generation Expense	632,553
1	549XXX	Miscellaneous Other Power Generation Op Exp	324,945
1	550000	Rent	30,031
		MAINTENANCE	
1	551000	Supervision & Engineering	243,577
1	552000	Structures	31,556
1	553000	Generating & Electric Equipment	1,714,877
1	554XXX	Miscellaneous Other Power Generation Maint Exp	295,851
		TOTAL OTHER POWER GENERATION EXP	<u>36,945,671</u>



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Ref/Basis	Account	Description	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>			
E-555	555XXX	Purchased Power	60,732,727
1	556000	System Control & Load Dispatching	260,952
E-557	557XXX	Other Expense	15,133,040
TOTAL OTHER POWER SUPPLY EXPENSE			<u>76,126,719</u>
TOTAL PRODUCTION OPERATING EXP			<u>143,743,645</u>
<b>TRANSMISSION OPERATING EXPENSE:</b>			
OPERATION			
1	560000	Supervision & Engineering	622,886
1	561000	Load Dispatching	897,622
1	562000	Station Expense	140,136
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	200,703
1	565XXX	Transmission of Electricity by Others	6,308,497
1	566000	Miscellaneous Transmission Expense	1,111,578
1	567000	Rent	35,630
<b>MAINTENANCE</b>			
1	568000	Supervision & Engineering	156,165
1	569000	Structures	258,059
1	570000	Station Equipment	307,076
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	692,761
1	572000	Underground Lines	6,548
1	573000	Service Miscellaneous	44,306
TOTAL TRANSMISSION OPERATING EXP			<u>10,781,967</u>

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

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	14,180,312
E-DEPX		Depreciation Expense-Transmission	6,816,859
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	402,168
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(737,077)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	0
1	407324	Amortization of CDA CDR Fund	68,940
99	407326	Amortization of Spokane River TDG	0
99	407327	Colstrip Reg. Asset Amortization	883,221
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,278
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	120,900
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	0
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	304,744
99	407382	Amortization of CDA Settlement - Direct	0
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	66,613
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407415	Amortization of Colstrip Recovery Offset	0
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,942,846)
99	407434	EIM Deferred O&M	(520,864)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(4,494,721)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,415,828)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,901)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,274,895
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	21,970,717
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	176,496,329

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,478,134
3	582000	Station Expense	431,707
3	583000	Overhead Line Expense	1,145,832
3	584000	Underground Line Expense	814,418
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	2,005
3	586000	Meter Expense	293,466
3	587000	Customer Installations Expense	266,321
3	588000	Miscellaneous Distribution Expense	1,949,771
3	589000	Rent	97,179
		MAINTENANCE:	
3	590000	Supervision & Engineering	633,353
3	591000	Structures	210,862
3	592000	Station Equipment	258,957
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	7,769,863
3	594000	Underground Lines	225,440
3	595000	Line Transformers	84,684
3	596000	Street Light & Signal System Maintenance Exp	15,598
3	597000	Meters	3,689
3	598000	Miscellaneous Distribution Expense	530,866
		TOTAL DISTRIBUTION OPERATING EXP	16,212,145
E-DEPX		Depreciation Expense-Distribution	18,324,360
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	6,903,530
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	25,227,890
		TOTAL DISTRIBUTION EXPENSES	41,440,035

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	60,165
2	902000	Meter Reading Expenses	222,949
2	903XXX	Customer Records & Collection Expenses	2,638,732
2	904000	Uncollectible Accounts	(558,659)
2	905000	Misc Customer Accounts	32,450
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>2,395,637</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	10,815,192
2	909000	Advertising	210,356
2	910000	Misc Customer Service & Info Exp	111,687
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>11,137,235</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	10,800,312
4	921000	Office Supplies & Expenses	1,346,381
4	922000	Admin Exp Transferred--Credit	(33,730)
4	923000	Outside Services Employed	4,187,596
4	924000	Property Insurance Premium	683,057
4	925XXX	Injuries and Damages	2,399,043
4	926XXX	Employee Pensions and Benefits	9,729,621
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,106,033
4	930000	Miscellaneous General Expenses	1,712,038
4	931000	Rents	270,565
4	935000	Maintenance of General Plant	4,316,963
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>37,519,079</b>

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

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Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	7,238,659
E-AMTX		Amortization Expense-General Plant - 303000	99,878
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	11,238,305
E-AMTX		Amortization Expense-General Plant - 390200, 3962	142,186
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	0
99	407306	Regulatory Debit - AMI Amortization	0
99	407307	Regulatory Debit - Existing Meters Amortization	0
99	407311	Regulatory Debit - AFUDC Amortization	537,526
99	407314	Regulatory Debit - FISERVE Amortization	187,044
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407347	Regulatory Credit - Deferral - COVID-19	384,516
99	407414	Regulatory Credit - Deferral - FISERVE	0
99	407419	Regulatory Credit - Amortization AFUDC Equity Tax	0
99	407436	Regulatory Credit - AMI	0
99	407442	Regulatory Credit - Wild Fire Resiliency Deprec	(56,901)
99	407444	Regulatory Credit - Wild Fire Resiliency	(1,479,930)
99	407447	Regulatory Credit - COVID-19 Deferral	1,325,279
99	407453	Regulatory Credit - Wildfire Balancing Account O&M	(1,786,733)
99	407468	Project Compass Deferral - ID	0
99	407493	Amortization - 2015 Remand Refund	0
E-OTX		Taxes Other Than FIT--A&G	2,218,004
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>20,047,833</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>57,566,912</u>
		TOTAL EXPENSES BEFORE FIT	<u>289,036,148</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	53,618,529
E-FIT		FEDERAL INCOME TAX	1,875,315
E-FIT		DEFERRED FEDERAL INCOME TAX	(1,240,792)
E-FIT		AMORTIZED ITC	(167,106)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>53,151,112</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</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
1	456000	Other Electric Rev-Miscellaneous	(32,905)	800,369	767,464	(40,310)	524,482	484,172	7,405	275,887	283,292
1	456010	Other Electric Rev-Financial	0	(7,567,528)	(7,567,528)	0	(4,959,001)	(4,959,001)	0	(2,608,527)	(2,608,527)
1	456015	Other Electric Rev-CT Fuel Sales	0	44,400,011	44,400,011	0	29,095,327	29,095,327	0	15,304,684	15,304,684
1	456016	Other Electric Rev-Resource Opt	0	5,893,804	5,893,804	0	3,862,210	3,862,210	0	2,031,594	2,031,594
1	456017	Other Electric Rev-Non Resource	0	96,246	96,246	0	63,070	63,070	0	33,176	33,176
1	456018	Other Electric Rev-Extraction	0	576,665	576,665	0	377,889	377,889	0	198,776	198,776
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,128	57,128	0	37,436	37,436	0	19,692	19,692
1	456030	Other Electric Rev-Clearwater	(124,470)	1,282,202	1,157,732	0	840,227	840,227	(124,470)	441,975	317,505
1	456050	Other Electric Rev-Attachment Fees	1,180,577	240	1,180,817	1,006,488	157	1,006,645	174,089	83	174,172
1	456100	Transmission Revenue of Others	0	16,607,134	16,607,134	0	10,882,655	10,882,655	0	5,724,479	5,724,479
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503	318,503
1	456130	Ancillary Services Revenue	0	1,514,192	1,514,192	0	992,250	992,250	0	521,942	521,942
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(7,795,284)	0	(7,795,284)	(5,048,326)	0	(5,048,326)	(2,746,958)	0	(2,746,958)
1	456329	Amortization Res Decoupling Deferral	(2,763,088)	0	(2,763,088)	(3,132,455)	0	(3,132,455)	369,367	0	369,367
1	456338	Non-res Decoupling Deferred Rev	1,742,117	0	1,742,117	2,321,385	0	2,321,385	(579,268)	0	(579,268)
1	456339	Amortization Non-res Decoupling	(10,708,388)	0	(10,708,388)	(10,102,151)	0	(10,102,151)	(606,237)	0	(606,237)
1	456380	Other Electric Revenue-Clearwater	316,803	0	316,803	0	0	0	316,803	0	316,803
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0	62,791
1	456705	Low Voltage B on A	0	1,782,848	1,782,848	0	1,168,300	1,168,300	0	614,548	614,548
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,198,047)	(1,198,047)	0	(785,080)	(785,080)	0	(412,967)	(412,967)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,198,047	1,198,047	0	785,080	785,080	0	412,967	412,967
1	456730	Other Elec Rev-Intraco Thermal	0	28,730,371	28,730,371	0	18,827,012	18,827,012	0	9,903,359	9,903,359
TOTAL ACCOUNT 456			(18,007,573)	95,097,682	77,090,109	(14,881,095)	62,317,511	47,436,416	(3,126,478)	32,780,171	29,653,693

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</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
1	55500/555100	Purchased Power	0	140,477,998	140,477,998	0	92,055,232	92,055,232	0	48,422,766	48,422,766
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	1,753,484	1,753,484	0	1,149,058	1,149,058	0	604,426	604,426
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	10,409,413	0	10,409,413	0	0	0	10,409,413	0	10,409,413
1	555550	Non Monetary - Exchange Power	0	(58,028)	(58,028)	0	(38,026)	(38,026)	0	(20,002)	(20,002)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,303,980	2,303,980	0	1,509,798	1,509,798	0	794,182	794,182
1	555710	Intercompany Purchase	0	1,514,192	1,514,192	0	992,250	992,250	0	521,942	521,942
TOTAL ACCOUNT 555			10,409,413	145,991,626	156,401,039	0	95,668,312	95,668,312	10,409,413	50,323,314	60,732,727

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</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
1	557000	Other Expenses	125,915	5,272,724	5,398,639	125,915	3,455,216	3,581,131	0	1,817,508	1,817,508
1	557010	Other Power Supply Expense - Financial	0	(8,908,251)	(8,908,251)	0	(5,837,577)	(5,837,577)	0	(3,070,674)	(3,070,674)
1	557018	Merchandise Processing Fee	0	53,746	53,746	0	35,220	35,220	0	18,526	18,526
1	557150	Fuel - Economic Dispatch	0	9,314,860	9,314,860	0	6,104,028	6,104,028	0	3,210,832	3,210,832
1	557160	Power Supply Expense - Miscellaneous	0	344,729	344,729	0	225,901	225,901	0	118,828	118,828
99	557161	Unbilled Add-Ons	643,626	0	643,626	222,239	0	222,239	421,387	0	421,387
1	557165	Other Resource Costs-CAISO Charges	0	279,204	279,204	0	182,962	182,962	0	96,242	96,242
1	557170	Broker Fees - Power	0	326,159	326,159	0	213,732	213,732	0	112,427	112,427
1	557171	REC Broker Fees	0	85,642	85,642	0	56,121	56,121	0	29,521	29,521
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557175	Solar Select Deferral	892,145	0	892,145	892,145	0	892,145	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	(8,724,712)	0	(8,724,712)	(8,724,712)	0	(8,724,712)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(19,067,343)	0	(19,067,343)	(19,067,343)	0	(19,067,343)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,105,518	0	3,105,518	3,105,518	0	3,105,518	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,339,362)	0	(1,339,362)	(1,339,362)	0	(1,339,362)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(10,019,844)	0	(10,019,844)	0	0	0	(10,019,844)	0	(10,019,844)
99	557390	Idaho PCA Amortization	1,865,218	0	1,865,218	0	0	0	1,865,218	0	1,865,218
1	557395	Optional Renewable Power Expense Offset	0	1,238	1,238	0	811	811	0	427	427
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,466,742	2,466,742	0	1,616,456	1,616,456	0	850,286	850,286
1	557711	Turbine Gas Bookout Offset	0	(2,466,742)	(2,466,742)	0	(1,616,456)	(1,616,456)	0	(850,286)	(850,286)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,634,935	58,634,935	0	38,423,473	38,423,473	0	20,211,462	20,211,462
TOTAL ACCOUNT 557			(31,700,161)	65,404,986	33,704,825	(24,288,102)	42,859,887	18,571,785	(7,412,059)	22,545,099	15,133,040

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</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
2	908000	Customer Assistance Expense	195,579	78,488	274,067	108,120	51,219	159,339	87,459	27,269	114,728
99	908600	Public Purpose Tariff Rider Expense Offset	34,188,111	0	34,188,111	23,487,729	0	23,487,729	10,700,382	0	10,700,382
99	908610	Limited Income Tax Refund Program	186,315	0	186,315	186,315	0	186,315	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(168,598)	0	(168,598)	(168,680)	0	(168,680)	82	0	82
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	34,401,407	78,488	34,479,895	23,613,484	51,219	23,664,703	10,787,923	27,269	10,815,192

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.257%	34.743%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</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 Weighted Cost		2.561%	2.564%
E-APL	Net Rate Base	2,747,793,133	1,845,864,241	901,928,892
	Interest Deduction for FIT Calculation	70,398,040	47,272,583	23,125,457
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: E-FIT-12A	AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES					
For Twelve Months Ended December 31, 2021					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,022,015,985	679,361,308	342,654,677	
E-OPS	Less: Operating & Maintenance Expense	621,773,175	399,983,467	221,789,708	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	146,046,596	96,196,585	49,850,011	
E-OTX	Less: Taxes Other than FIT	87,401,026	70,004,597	17,396,429	
	Net Operating Income Before FIT	166,795,188	113,176,659	53,618,529	
E-INT	Less: Interest Expense	70,398,040	47,272,583	23,125,457	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0	
E-OTX	Less: ID ITC Deferred & Amortization	(28,342)	0	(28,342)	
E-SCM	Plus: Schedule M Adjustments	(77,769,523)	(56,234,866)	(21,534,657)	
	Taxable Net Operating Income	18,599,283	9,669,210	8,930,073	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	3,905,849	2,030,534	1,875,315	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	3,905,849	2,030,534	1,875,315	
E-DTE	Deferred FIT	904,482	2,145,274	(1,240,792)	
1	411400 Amortized Investment Tax Credit	(484,788)	(317,682)	(167,106)	
	Total Net FIT/Deferred FIT	4,325,543	3,858,126	467,417	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	77,958,774	100,599,612	178,558,386	53,680,949	66,434,713	120,115,662	24,277,825	34,164,899	58,442,724
12	997001 Contributions In Aid of Construction	0	10,746,684	10,746,684	0	7,227,575	7,227,575	0	3,519,109	3,519,109
12	997002 Injuries and Damages	0	336,009	336,009	0	225,979	225,979	0	110,030	110,030
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	2,162,339	2,162,339	0	1,454,259	1,454,259	0	708,080	708,080
99	997007 Idaho PCA	(8,154,626)	0	(8,154,626)	0	0	0	(8,154,626)	0	(8,154,626)
12	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	500,414	500,414	0	336,548	336,548	0	163,866	163,866
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	7,535,590	0	7,535,590	3,599,109	0	3,599,109	3,936,481	0	3,936,481
12	997020 FAS87 Current Pension Accrual	0	(11,063,190)	(11,063,190)	0	(7,440,438)	(7,440,438)	0	(3,622,752)	(3,622,752)
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	2,654,885	(3,011,165)	(356,280)	2,916,140	(2,025,129)	891,011	(261,255)	(986,036)	(1,247,291)
99	997031 Decoupling Mechanism	19,524,643	0	19,524,643	15,961,547	0	15,961,547	3,563,096	0	3,563,096
12	997032 Interest Rate Swaps	0	(8,921,249)	(8,921,249)	0	(5,999,897)	(5,999,897)	0	(2,921,352)	(2,921,352)
99	997033 BPA Residential Exchange	357,867	0	357,867	30,402	0	30,402	327,465	0	327,465
99	997034 Montana Hydro Settlement	5,169,000	0	5,169,000	3,387,763	0	3,387,763	1,781,237	0	1,781,237
99	997035 Leases	0	176,782	176,782	0	117,562	117,562	0	59,220	59,220
99	997043 Washington Deferred Power Costs	(27,001,889)	0	(27,001,889)	(27,001,889)	0	(27,001,889)	0	0	0
12	997044 Non-Monetary Power Costs	0	(58,028)	(58,028)	0	(39,026)	(39,026)	0	(19,002)	(19,002)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC	0	(2,839,419)	(2,839,419)	0	(1,909,623)	(1,909,623)	0	(929,796)	(929,796)
12	997049 Tax Depreciation	0	(163,730,820)	(163,730,820)	0	(110,115,526)	(110,115,526)	0	(53,615,294)	(53,615,294)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	0	0	0	0	0	0	0	0	0
99	997058 Colstrip Community Fund	(1,500,000)	0	(1,500,000)	(1,500,000)	0	(1,500,000)	0	0	0
99	997059 Spokane River Relicensing PME	0	0	0	0	0	0	0	0	0
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement	0	884,086	884,086	0	594,583	594,583	0	289,503	289,503
99	997065 Amortization - Unbilled Revenue Add-Ins	730,852	0	730,852	330,583	0	330,583	400,269	0	400,269
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	8,175,114	8,175,114	0	5,498,091	5,498,091	0	2,677,023	2,677,023
12	997081 Deferred Compensation	0	(321,637)	(321,637)	0	(216,314)	(216,314)	0	(105,323)	(105,323)
4	997082 Meal Disallowances	0	35,643	35,643	0	23,703	23,703	0	11,940	11,940
12	997083 Paid Time Off	0	421,068	421,068	0	283,185	283,185	0	137,883	137,883
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(1,294,928)	0	(1,294,928)	0	0	0	(1,294,928)	0	(1,294,928)
99	997095 WA REC Deferral	1,868,135	0	1,868,135	1,868,135	0	1,868,135	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	22,005	22,005	0	10,714	10,714
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	21,068	21,068	0	14,169	14,169	0	6,899	6,899
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(43,700,000)	(43,700,000)	0	(29,389,998)	(29,389,998)	0	(14,310,002)	(14,310,002)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	0	0	0	0	0	0	0	0	0
99	997104 Spokane River TDG	0	0	0	0	0	0	0	0	0
99	997107 MDM System	(5,717,967)	0	(5,717,967)	(5,717,967)	0	(5,717,967)	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109 Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110 FISERVE	1,030,121	0	1,030,121	843,077	0	843,077	187,044	0	187,044
12	997111 Capitalized Transportation	0	(226,733)	(226,733)	0	(152,487)	(152,487)	0	(74,246)	(74,246)
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	393,229	393,229	0	264,462	264,462	0	128,767	128,767
99	997115 AFUDC Equity DFIT Deferral	(385,970)	0	(385,970)	(385,970)	0	(385,970)	0	0	0
99	997117 Colstrip Plant Adjustment	(6,161,198)	0	(6,161,198)	(3,830,550)	0	(3,830,550)	(2,330,648)	0	(2,330,648)
99	997119 AFUDC Tax CPI	0	3,890,076	3,890,076	0	2,616,232	2,616,232	0	1,273,844	1,273,844
99	997120 Transportation Tax Disallowance	0	87,318	87,318	0	58,725	58,725	0	28,593	28,593
99	997123 EIM Deferred O&M	(520,864)	0	(520,864)	0	0	0	(520,864)	0	(520,864)
99	997124 Colstrip Recovery Offset	(357,111)	0	(357,111)	(357,111)	0	(357,111)	0	0	0
99	997125 COVID-19	(2,587,063)	0	(2,587,063)	(4,296,858)	0	(4,296,858)	1,709,795	0	1,709,795
99	997126 Prepaid Expenses	0	(30,117)	(30,117)	0	(20,255)	(20,255)	0	(9,862)	(9,862)
99	997127 CARES Act SS Deferral	0	(1,436,802)	(1,436,802)	0	(966,307)	(966,307)	0	(470,495)	(470,495)
99	997128 Meters Expensed	0	(3,081,141)	(3,081,141)	0	(2,072,191)	(2,072,191)	0	(1,008,950)	(1,008,950)
99	997129 Mixed Service Costs (IDD#5)	0	(21,200,000)	(21,200,000)	0	(14,257,848)	(14,257,848)	0	(6,942,152)	(6,942,152)
99	997130 Wild Fire Resiliency Deferral	(5,781,789)	0	(5,781,789)	(2,458,225)	0	(2,458,225)	(3,323,564)	0	(3,323,564)
99	997132 Battery Storage Deferral	(3,848,745)	0	(3,848,745)	(3,848,745)	0	(3,848,745)	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>53,388,617</b>	<b>(131,158,140)</b>	<b>(77,769,523)</b>	<b>33,198,382</b>	<b>(89,433,248)</b>	<b>(56,234,866)</b>	<b>20,190,235</b>	<b>(41,724,892)</b>	<b>(21,534,657)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.254%	32.746%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	10,471,223	10,471,223	0	7,042,316	7,042,316	0	3,428,907	3,428,907
99	410100	Deferred Federal Income Tax Expense - Washington	6,727,291	0	6,727,291	6,727,291	0	6,727,291	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,828,046	0	1,828,046	0	0	0	1,828,046	0	1,828,046
	410100	Total	8,555,337	10,471,223	19,026,560	6,727,291	7,042,316	13,769,607	1,828,046	3,428,907	5,256,953
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(12,019,377)	(12,019,377)	0	(8,083,515)	(8,083,515)	0	(3,935,862)	(3,935,862)
99	411100	Deferred Federal Income Tax Expense - Washington	(1,714,734)	0	(1,714,734)	(1,714,734)	0	(1,714,734)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(595,593)	0	(595,593)	0	0	0	(595,593)	0	(595,593)
	411100	Total	(2,310,327)	(12,019,377)	(14,329,704)	(1,714,734)	(8,083,515)	(9,798,249)	(595,593)	(3,935,862)	(4,531,455)
12	410193	Deferred Federal Income Tax Expense - Allocated	0	0	0	0	0	0	0	0	0
99	410193	Deferred Federal Income Tax Expense - Washington	(1,826,084)	0	(1,826,084)	(1,826,084)	0	(1,826,084)	0	0	0
99	410193	Deferred Federal Income Tax Expense - Idaho	(1,966,290)	0	(1,966,290)	0	0	0	(1,966,290)	0	(1,966,290)
	410193	Total	(3,792,374)	0	(3,792,374)	(1,826,084)	0	(1,826,084)	(1,966,290)	0	(1,966,290)
Total Deferred Federal Income Tax Expense			2,452,636	(1,548,154)	904,482	3,186,473	(1,041,199)	2,145,274	(733,837)	(506,955)	(1,240,792)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.254%	32.746%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-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>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	79,730	79,730	0	52,247	52,247	0	27,483	27,483
1	408140	State Kwh Generation Tax	0	1,409,064	1,409,064	0	923,360	923,360	0	485,704	485,704
1	408150	R&P Property Tax--Production	0	16,246,815	16,246,815	0	10,646,538	10,646,538	0	5,600,277	5,600,277
1	408180	R&P Property Tax--Transmission	0	6,239,700	6,239,700	0	4,088,875	4,088,875	0	2,150,825	2,150,825
1	409100	State Income Tax--Montana & Oregon	0	30,769	30,769	0	20,163	20,163	0	10,606	10,606
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>24,006,078</b>	<b>24,006,078</b>	<b>0</b>	<b>15,731,183</b>	<b>15,731,183</b>	<b>0</b>	<b>8,274,895</b>	<b>8,274,895</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	22,373,993	0	22,373,993	22,373,993	0	22,373,993	0	0	0
99	408120	Municipal Occupation & License Tax	23,217,889	0	23,217,889	19,544,378	0	19,544,378	3,673,511	0	3,673,511
99	408160	Miscellaneous State or Local Tax--WA & ID	138	0	138	0	0	0	138	0	138
99	408170	R&P Property Tax--Distribution	11,204,802	0	11,204,802	7,946,749	0	7,946,749	3,258,053	0	3,258,053
99	409100	State Income Tax--Idaho	170	0	170	0	0	0	170	0	170
99	411410	State Income Tax--Idaho ITC Deferred	43	0	43	0	0	0	43	0	43
99	411420	State Income Tax--Idaho ITC Amortization	(28,385)	0	(28,385)	0	0	0	(28,385)	0	(28,385)
<b>TOTAL DISTRIBUTION</b>			<b>56,768,650</b>	<b>0</b>	<b>56,768,650</b>	<b>49,865,120</b>	<b>0</b>	<b>49,865,120</b>	<b>6,903,530</b>	<b>0</b>	<b>6,903,530</b>
<b>ADMINISTRATIVE &amp; GENERAL</b>											
99	408115	Payroll Taxes	1,042,295	5,584,003	6,626,298	694,876	3,713,418	4,408,294	347,419	1,870,585	2,218,004
<b>TOTAL A&amp;G</b>			<b>1,042,295</b>	<b>5,584,003</b>	<b>6,626,298</b>	<b>694,876</b>	<b>3,713,418</b>	<b>4,408,294</b>	<b>347,419</b>	<b>1,870,585</b>	<b>2,218,004</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>57,810,945</b>	<b>29,590,081</b>	<b>87,401,026</b>	<b>50,559,996</b>	<b>19,444,601</b>	<b>70,004,597</b>	<b>7,250,949</b>	<b>10,145,480</b>	<b>17,396,429</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-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
		<b>PLANT IN SERVICE</b>									
		<b>INTANGIBLE PLANT:</b>									
1	182324	CDA Lake CDR Fund - Allocated	0	7,650,000	7,650,000	0	5,013,045	5,013,045	0	2,636,955	2,636,955
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,310,600	1,310,600	0	689,400	689,400
1	182333	CDA Settlement Costs	0	1,064,745	1,064,745	0	697,727	697,727	0	367,018	367,018
1	182381	CDA Settlement Past Storage	0	28,769,620	28,769,620	0	18,852,732	18,852,732	0	9,916,888	9,916,888
1	302000	Franchises & Consents	2,664,106	44,049,218	46,713,324	2,664,106	28,865,453	31,529,559	0	15,183,765	15,183,765
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	15,941,963	16,261,679	319,716	10,489,062	10,808,778	0	5,452,901	5,452,901
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,155,562	122,443,924	124,599,486	2,156,768	81,426,434	83,583,202	(1,206)	41,017,490	41,016,284
4	30310X	Misc Intangible Plant-Term On-Premise Software (C-IPL)	0	1,594,104	1,594,104	0	1,060,095	1,060,095	0	534,009	534,009
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	882,681	882,681	0	586,992	586,992	0	295,689	295,689
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	69,878,775	69,878,775	0	46,470,084	46,470,084	0	23,408,691	23,408,691
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,377,501	20,377,501	0	13,551,242	13,551,242	0	6,826,259	6,826,259
4	303121	Misc Intangible Plant-AMI Software	15,544,139	1,133,640	16,677,779	15,544,139	753,882	16,298,021	0	379,758	379,758
4	30313X	Misc Intangible Plant-Term SAAS Software (C-IPL)	0	1,877,949	1,877,949	0	1,248,855	1,248,855	0	629,094	629,094
		<b>TOTAL INTANGIBLE PLANT</b>	<b>20,683,523</b>	<b>317,664,120</b>	<b>338,347,643</b>	<b>20,684,729</b>	<b>210,326,203</b>	<b>231,010,932</b>	<b>(1,206)</b>	<b>107,337,917</b>	<b>107,336,711</b>
		<b>STEAM PRODUCTION PLANT:</b>									
1	310XXX	Land & Land Rights	0	3,858,302	3,858,302	0	2,528,345	2,528,345	0	1,329,957	1,329,957
1	311XXX	Structures & Improvements	112,153,151	28,782,752	140,935,903	73,295,045	18,861,337	92,156,382	38,858,106	9,921,415	48,779,521
1	312000	Boiler Plant	148,931,840	46,630,705	195,562,545	97,062,174	30,557,101	127,619,275	51,869,666	16,073,604	67,943,270
1	313000	Generators	373,605	0	373,605	244,572	0	244,572	129,033	0	129,033
1	314000	Turbogenerator Units	40,643,830	18,576,708	59,220,538	26,566,017	12,173,317	38,739,334	14,077,813	6,403,391	20,481,204
1	315000	Accessory Electric Equipment	18,714,094	12,395,909	31,110,003	12,232,864	8,123,039	20,355,903	6,481,230	4,272,870	10,754,100
1	316000	Miscellaneous Power Plant Equipment	14,456,829	2,476,112	16,932,941	9,447,959	1,622,596	11,070,555	5,008,870	853,516	5,862,386
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>335,273,349</b>	<b>112,720,488</b>	<b>447,993,837</b>	<b>218,848,631</b>	<b>73,865,735</b>	<b>292,714,366</b>	<b>116,424,718</b>	<b>38,854,753</b>	<b>155,279,471</b>
		<b>HYDRAULIC PRODUCTION PLANT:</b>									
1	330XXX	Land & Land Rights	0	65,275,541	65,275,541	0	42,775,062	42,775,062	0	22,500,479	22,500,479
1	331XXX	Structures & Improvements	0	100,194,891	100,194,891	0	65,657,712	65,657,712	0	34,537,179	34,537,179
1	332XXX	Reservoirs, Dams, & Waterways	0	194,457,882	194,457,882	0	127,428,250	127,428,250	0	67,029,632	67,029,632
1	333000	Waterwheels, Turbines, & Generators	0	234,464,494	234,464,494	0	153,644,583	153,644,583	0	80,819,911	80,819,911
1	334000	Accessory Electric Equipment	0	79,125,336	79,125,336	0	51,850,833	51,850,833	0	27,274,503	27,274,503
1	335XXX	Miscellaneous Power Plant Equipment	0	13,076,142	13,076,142	0	8,568,796	8,568,796	0	4,507,346	4,507,346
1	336000	Roads, Railroads, & Bridges	0	3,649,431	3,649,431	0	2,391,472	2,391,472	0	1,257,959	1,257,959
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>690,243,717</b>	<b>690,243,717</b>	<b>0</b>	<b>452,316,708</b>	<b>452,316,708</b>	<b>0</b>	<b>237,927,009</b>	<b>237,927,009</b>
		<b>OTHER PRODUCTION PLANT:</b>									
1	340200	Land & Land Rights	0	905,167	905,167	0	593,156	593,156	0	312,011	312,011
1	341000	Structures & Improvements	0	17,471,060	17,471,060	0	11,448,786	11,448,786	0	6,022,274	6,022,274
1	342000	Fuel Holders, Producers, & Accessories	0	21,069,486	21,069,486	0	13,806,834	13,806,834	0	7,262,652	7,262,652
1	343000	Prime Movers	0	22,040,255	22,040,255	0	14,442,979	14,442,979	0	7,597,276	7,597,276
1	344000	Generators	0	230,998,862	230,998,862	0	151,373,554	151,373,554	0	79,625,308	79,625,308
1	344010	Generators - Solar	0	172,152	172,152	0	112,811	112,811	0	59,341	59,341
1	345000	Accessory Electric Equipment	0	24,545,422	24,545,422	0	16,084,615	16,084,615	0	8,460,807	8,460,807
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,762	21,762	0	11,447	11,447
1	346000	Miscellaneous Power Plant Equipment	0	1,641,865	1,641,865	0	1,075,914	1,075,914	0	565,951	565,951
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>318,877,478</b>	<b>318,877,478</b>	<b>0</b>	<b>208,960,411</b>	<b>208,960,411</b>	<b>0</b>	<b>109,917,067</b>	<b>109,917,067</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>335,273,349</b>	<b>1,121,841,683</b>	<b>1,457,115,032</b>	<b>218,848,631</b>	<b>735,142,854</b>	<b>953,991,485</b>	<b>116,424,718</b>	<b>386,698,829</b>	<b>503,123,547</b>



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		<b>TRANSMISSION PLANT:</b>										
1	350XXX	Land & Land Rights	628,358	29,768,550	30,396,908	410,632	19,507,331	19,917,963	217,726	10,261,219	10,478,945	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	50,060	29,285,703	29,335,763	30,886	19,190,921	19,221,807	19,174	10,094,782	10,113,956	
1	353XXX	Station Equipment	12,375,435	317,243,992	329,619,427	8,085,850	207,889,988	215,975,838	4,289,585	109,354,004	113,643,589	
1	354000	Towers & Fixtures	16,048,650	1,167,384	17,216,034	10,487,902	764,987	11,252,889	5,560,748	402,397	5,963,145	
1	355000	Poles & Fixtures	4,903	312,875,959	312,880,862	3,026	205,027,616	205,030,642	1,877	107,848,343	107,850,220	
1	356000	Overhead Conductors & Devices	12,577,471	157,288,798	169,866,269	8,219,112	103,071,349	111,290,461	4,358,359	54,217,449	58,575,808	
1	357000	Underground Conduit	0	3,292,234	3,292,234	0	2,157,401	2,157,401	0	1,134,833	1,134,833	
1	358000	Underground Conductors & Devices	0	5,523,594	5,523,594	0	3,619,611	3,619,611	0	1,903,983	1,903,983	
1	359000	Roads & Trails	78,834	2,200,775	2,279,609	51,518	1,442,168	1,493,686	27,316	758,607	785,923	
		<b>TOTAL TRANSMISSION PLANT</b>	<b>41,763,711</b>	<b>858,646,989</b>	<b>900,410,700</b>	<b>27,288,926</b>	<b>562,671,372</b>	<b>589,960,298</b>	<b>14,474,785</b>	<b>295,975,617</b>	<b>310,450,402</b>	
		<b>DISTRIBUTION PLANT:</b>										
99	360200	Land & Land Rights	8,945,335	0	8,945,335	7,474,781	0	7,474,781	1,470,554	0	1,470,554	
99	360400	Land Easements	3,800,898	0	3,800,898	1,300,956	0	1,300,956	2,499,942	0	2,499,942	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	31,543,790	0	31,543,790	24,405,663	0	24,405,663	7,138,127	0	7,138,127	
3	362000	Station Equipment	155,617,465	3,135,231	158,752,696	103,466,027	1,844,833	105,310,860	52,151,438	1,290,398	53,441,836	
99	363000	Energy Storage Equipment	1,108,890	0	1,108,890	1,108,890	0	1,108,890	0	0	0	
99	364000	Poles, Towers, & Fixtures	479,214,531	0	479,214,531	313,233,634	0	313,233,634	165,980,897	0	165,980,897	
99	365000	Overhead Conductors & Devices	308,260,994	0	308,260,994	195,159,690	0	195,159,690	113,101,304	0	113,101,304	
99	366000	Underground Conduit	137,921,993	0	137,921,993	90,951,728	0	90,951,728	46,970,265	0	46,970,265	
99	367000	Underground Conductors & Devices	238,431,781	0	238,431,781	158,010,454	0	158,010,454	80,421,327	0	80,421,327	
99	368000	Line Transformers	302,292,623	0	302,292,623	209,323,829	0	209,323,829	92,968,794	0	92,968,794	
99	369XXX	Services	195,410,118	0	195,410,118	128,402,281	0	128,402,281	67,007,837	0	67,007,837	
99	371XXX	Installations on Customers' Premises	3,042,934	0	3,042,934	3,042,934	0	3,042,934	0	0	0	
99	370XXX	Meters	83,767,281	0	83,767,281	59,269,450	0	59,269,450	24,497,831	0	24,497,831	
99	373XXX	Street Light & Signal Systems	72,426,351	0	72,426,351	47,182,517	0	47,182,517	25,243,834	0	25,243,834	
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>2,022,152,834</b>	<b>3,135,231</b>	<b>2,025,288,065</b>	<b>1,342,332,834</b>	<b>1,844,833</b>	<b>1,344,177,667</b>	<b>679,820,000</b>	<b>1,290,398</b>	<b>681,110,398</b>	
		<b>GENERAL PLANT: (From Report C-GPL)</b>										
4	389XXX	Land & Land Rights	1,507,667	9,119,228	10,626,895	807,776	6,064,378	6,872,154	699,891	3,054,850	3,754,741	
4	390XXX	Structures & Improvements	22,501,963	105,060,706	127,562,669	13,803,378	69,866,420	83,669,798	8,698,585	35,194,286	43,892,871	
4	391XXX	Office Furniture & Equipment	4,654,352	56,450,416	61,104,768	4,638,282	37,540,091	42,178,373	16,070	18,910,325	18,926,395	
4	392XXX	Transportation Equipment	37,130,348	28,085,128	65,215,476	25,758,073	18,676,891	44,434,964	11,372,275	9,408,237	20,780,512	
4	393000	Stores Equipment	519,766	3,957,390	4,477,156	332,268	2,631,704	2,963,972	187,498	1,325,686	1,513,184	
4	394000	Tools, Shop & Garage Equipment	1,996,566	16,135,317	18,131,883	977,117	10,730,147	11,707,264	1,019,449	5,405,170	6,424,619	
4	394100	Electric Charging Stations	0	116,798	116,798	0	77,672	77,672	0	39,126	39,126	
4	395XXX	Laboratory Equipment	411,474	2,754,861	3,166,335	395,775	1,832,010	2,227,785	15,699	922,851	938,550	
4	396XXX	Power Operated Equipment	23,311,716	9,023,481	32,335,197	13,999,140	6,000,705	19,999,845	9,312,576	3,022,776	12,335,352	
4	397XXX	Communications Equipment	30,999,142	86,221,923	117,221,065	21,702,485	57,338,441	79,040,926	9,296,657	28,883,482	38,180,139	
4	398000	Miscellaneous Equipment	13,466	752,672	766,138	0	500,534	500,534	13,466	252,138	265,604	
		<b>TOTAL GENERAL PLANT</b>	<b>123,046,460</b>	<b>317,677,920</b>	<b>440,724,380</b>	<b>82,414,294</b>	<b>211,258,993</b>	<b>293,673,287</b>	<b>40,632,166</b>	<b>106,418,927</b>	<b>147,051,093</b>	
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,542,919,877</b>	<b>2,618,965,943</b>	<b>5,161,885,820</b>	<b>1,691,569,414</b>	<b>1,721,244,255</b>	<b>3,412,813,669</b>	<b>851,350,463</b>	<b>897,721,688</b>	<b>1,749,072,151</b>	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(264,624,076)	(73,585,930)	(338,210,006)	(173,034,977)	(48,220,860)	(221,255,837)	(91,589,099)	(25,365,070)	(116,954,169)	
E-ADEP		Hydro Production Plant	0	(165,915,144)	(165,915,144)	0	(108,724,194)	(108,724,194)	0	(57,190,950)	(57,190,950)	
E-ADEP		Other Production Plant	0	(154,070,513)	(154,070,513)	0	(100,962,407)	(100,962,407)	0	(53,108,106)	(53,108,106)	
E-ADEP		Transmission Plant	(26,014,222)	(219,801,506)	(245,815,728)	(15,971,493)	(144,035,927)	(160,007,420)	(10,042,729)	(75,765,579)	(85,808,308)	
E-ADEP		Distribution Plant	(651,267,084)	(368,611)	(651,635,695)	(397,466,973)	(216,898)	(397,683,871)	(253,800,111)	(151,713)	(253,951,824)	
E-ADEP		General Plant	(47,283,521)	(105,672,808)	(152,956,329)	(29,626,527)	(70,273,474)	(99,900,001)	(17,656,994)	(35,399,334)	(53,056,328)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(989,188,903)</b>	<b>(719,414,512)</b>	<b>(1,708,603,415)</b>	<b>(616,099,970)</b>	<b>(472,433,760)</b>	<b>(1,088,533,730)</b>	<b>(373,088,933)</b>	<b>(246,980,752)</b>	<b>(620,069,685)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(16,701,737)	(16,701,737)	0	(10,944,648)	(10,944,648)	0	(5,757,089)	(5,757,089)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(317,314)	0	(317,314)	(317,314)	0	(317,314)	0	0	0	
E-AAAMT		General Plant - 303000	0	(3,191,498)	(3,191,498)	0	(2,121,397)	(2,121,397)	0	(1,070,101)	(1,070,101)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(8,446,815)	(98,192,273)	(106,639,088)	(8,447,064)	(65,298,844)	(73,745,908)	249	(32,893,429)	(32,893,180)	
E-AAAMT		General Plant - 390200, 396200	0	(529,469)	(529,469)	0	(352,102)	(352,102)	0	(177,367)	(177,367)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(8,764,129)</b>	<b>(118,614,977)</b>	<b>(127,379,106)</b>	<b>(8,764,378)</b>	<b>(78,716,991)</b>	<b>(87,481,369)</b>	<b>249</b>	<b>(39,897,986)</b>	<b>(39,897,737)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(997,953,032)</b>	<b>(838,029,489)</b>	<b>(1,835,982,521)</b>	<b>(624,864,348)</b>	<b>(551,150,751)</b>	<b>(1,176,015,099)</b>	<b>(373,088,684)</b>	<b>(286,878,738)</b>	<b>(659,967,422)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,544,966,845</b>	<b>1,780,936,454</b>	<b>3,325,903,299</b>	<b>1,066,705,066</b>	<b>1,170,093,504</b>	<b>2,236,798,570</b>	<b>478,261,779</b>	<b>610,842,950</b>	<b>1,089,104,729</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	20,908	20,908	0	13,701	13,701	0	7,207	7,207	
12		ADFIT - Electric Plant In Service (282900)	0	(552,111,959)	(552,111,959)	0	(371,317,377)	(371,317,377)	0	(180,794,582)	(180,794,582)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(58,379,964)	(58,379,964)	0	(38,823,260)	(38,823,260)	0	(19,556,704)	(19,556,704)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(2,416,416)	(2,416,416)	0	(1,606,941)	(1,606,941)	0	(809,475)	(809,475)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	154,608	154,608	0	102,816	102,816	0	51,792	51,792	
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0	
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,041,620)	(6,041,620)	0	(3,959,074)	(3,959,074)	0	(2,082,546)	(2,082,546)	
1		ADFIT - CDA Settlement Costs (283333)	0	266,415	266,415	0	174,582	174,582	0	91,833	91,833	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(997,634)	(997,634)	0	(670,949)	(670,949)	0	(326,685)	(326,685)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(619,505,662)</b>	<b>(619,505,662)</b>	<b>0</b>	<b>(416,086,502)</b>	<b>(416,086,502)</b>	<b>0</b>	<b>(203,419,160)</b>	<b>(203,419,160)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,544,966,845</b>	<b>1,161,430,792</b>	<b>2,706,397,637</b>	<b>1,066,705,066</b>	<b>754,007,002</b>	<b>1,820,712,068</b>	<b>478,261,779</b>	<b>407,423,790</b>	<b>885,685,569</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.530%	34.470%
E-ALL	3	Direct Distribution Operating Expense	100.000%	58.842%	41.158%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	66.501%	33.499%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.254%	32.746%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,544,966,845	1,161,430,792	2,706,397,637	#####	754,007,002	1,820,712,068	478,261,779	407,423,790	885,685,569
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	7,061,465	34,417,884	41,479,349	5,429,002	22,888,237	28,317,239	1,632,463	11,529,647	13,162,110
4	Accumulated Amortization - AFUDC (182318)	(1,224,216)	(5,192,286)	(6,416,502)	(962,311)	(3,452,922)	(4,415,233)	(261,905)	(1,739,364)	(2,001,269)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,417,117)	0	(3,417,117)	(1,095,127)	0	(1,095,127)	(2,321,990)	0	(2,321,990)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	2,047,956	0	2,047,956	0	0	0	2,047,956	0	2,047,956
99	ADFIT - Boulder Park Disallowed (190040)	115,929	0	115,929	0	0	0	115,929	0	115,929
99	Investment in WNP3 Exchange Power (124900, 12493)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	0	0	0	0	0	0	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(14,733,575)	0	(14,733,575)	(14,733,575)	0	(14,733,575)	0	0	0
99	CDA Lake Settlement - ID (186382)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	0	0	0	0	0	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River Relicensing (283322)	(4)	0	(4)	(4)	0	(4)	0	0	0
99	Spokane River PM&Es (182323)	0	0	0	0	0	0	0	0	0
99	ADFIT - Spokane River PM&Es (283323)	0	0	0	0	0	0	0	0	0
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,777,518)	33	(2,777,485)	(852,676)	22	(852,654)	(1,924,842)	11	(1,924,831)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Regulatory Liability-Customer Tax Credit (254393)	(62,099,225)	0	(62,099,225)	(40,536,351)	0	(40,536,351)	(21,562,874)	0	(21,562,874)
99	ADFIT-Customer Tax Credit (190393)	13,040,837	0	13,040,837	8,512,634	0	8,512,634	4,528,203	0	4,528,203
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(13,966,383)	0	(13,966,383)	(9,175,384)	0	(9,175,384)	(4,790,999)	0	(4,790,999)
99	Colstrip-Regulatory Asset (182327)	9,351,135	0	9,351,135	4,615,650	0	4,615,650	4,735,485	0	4,735,485
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	2,178,836	0	2,178,836	1,722,367	0	1,722,367	456,469	0	456,469
99	Colstrip Reg Asset ADFIT (283376)	(1,284,200)	0	(1,284,200)	(839,389)	0	(839,389)	(444,811)	0	(444,811)
99	Colstrip ARO (317000P)	14,421,670	0	14,421,670	9,424,562	0	9,424,562	4,997,108	0	4,997,108
99	Colstrip ARO A/D (317000A)	(2,183,858)	0	(2,183,858)	(1,427,934)	0	(1,427,934)	(755,924)	0	(755,924)
99	Colstrip ARO Liability (230027)	(14,352,669)	0	(14,352,669)	(9,379,470)	0	(9,379,470)	(4,973,199)	0	(4,973,199)
99	Colstrip ARO ADFIT (190376)	3,014,061	0	3,014,061	1,969,689	0	1,969,689	1,044,372	0	1,044,372
99	Colstrip ARO ADFIT (283377)	(2,569,940)	0	(2,569,940)	(1,679,291)	0	(1,679,291)	(890,649)	0	(890,649)
99	Customer Deposits (235199)	(189,288)	0	(189,288)	(189,288)	0	(189,288)	0	0	0
C-WKC	Working Capital	78,809,973	0	78,809,973	53,802,733	0	53,802,733	25,007,240	0	25,007,240
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,169,865	29,225,631	41,395,496	5,716,836	19,435,337	25,152,173	6,453,029	9,790,294	16,243,323
	NET RATE BASE	1,557,136,710	1,190,656,423	2,747,793,133	#####	773,442,339	1,845,864,241	484,714,808	417,214,084	901,928,892

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	3,210,245	3,210,245			3,210,245	3,210,245		2,103,674	2,103,674		1,106,571	1,106,571	
	Steam (ED-ID)	4,367,704	4,367,704		4,367,704	4,367,704	4,367,704				4,367,704		4,367,704	
	Steam (ED-WA)	11,689,842	11,689,842		11,689,842	11,689,842	11,689,842	11,689,842			11,689,842		11,689,842	
1	Hydro (ED-AN)	14,632,431	14,632,431			14,632,431	14,632,431		9,588,632	9,588,632		5,043,799	5,043,799	
1	Other (ED-AN)	10,624,421	10,624,421			10,624,421	10,624,421		6,962,183	6,962,183		3,662,238	3,662,238	
<b>Total Electric Production</b>		<b>44,524,643</b>	<b>44,524,643</b>		<b>16,057,546</b>	<b>28,467,097</b>	<b>44,524,643</b>	<b>11,689,842</b>	<b>18,654,489</b>	<b>30,344,331</b>	<b>4,367,704</b>	<b>9,812,608</b>	<b>14,180,312</b>	
<b>Electric Transmission</b>														
1	ED-AN	17,589,829	17,589,829			17,589,829	17,589,829		11,526,615	11,526,615		6,063,214	6,063,214	
	ED-ID	753,645	753,645		753,645	753,645	753,645				753,645		753,645	
	ED-WA	515,024	515,024		515,024	515,024	515,024	515,024		515,024			515,024	
<b>Total Electric Transmissic</b>		<b>18,858,498</b>	<b>18,858,498</b>		<b>1,268,669</b>	<b>17,589,829</b>	<b>18,858,498</b>	<b>515,024</b>	<b>11,526,615</b>	<b>12,041,639</b>	<b>753,645</b>	<b>6,063,214</b>	<b>6,816,859</b>	
<b>Electric Distribution</b>														
3	ED-AN	83,831	83,831			83,831	83,831		49,328	49,328		34,503	34,503	
	ED-ID	18,289,857	18,289,857		18,289,857	18,289,857	18,289,857				18,289,857		18,289,857	
	ED-WA	34,931,185	34,931,185		34,931,185	34,931,185	34,931,185	34,931,185		34,931,185			34,931,185	
<b>Total Electric Distribution</b>		<b>53,304,873</b>	<b>53,304,873</b>		<b>53,221,042</b>	<b>83,831</b>	<b>53,304,873</b>	<b>34,931,185</b>	<b>49,328</b>	<b>34,980,513</b>	<b>18,289,857</b>	<b>34,503</b>	<b>18,324,360</b>	
<b>Gas Underground Storage</b>														
	GD-AN	689,286		689,286										
	GD-OR	122,217			122,217									
<b>Total Gas Underground St</b>		<b>811,503</b>		<b>689,286</b>	<b>122,217</b>									
<b>Gas Distribution</b>														
	GD-AN	57,411		57,411										
	GD-ID	6,508,286		6,508,286										
	GD-WA	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>General Plant</b>														
4	ED-AN	2,867,835	2,867,835			2,867,835	2,867,835		1,907,139	1,907,139		960,696	960,696	
	ED-ID	500,215	500,215		500,215	500,215	500,215				500,215		500,215	
	ED-WA	1,066,079	1,066,079		1,066,079	1,066,079	1,066,079	1,066,079		1,066,079			1,066,079	
7,4	CD-AA	22,377,973	15,664,133	4,631,122	2,082,718	15,664,133	15,664,133		10,416,805	10,416,805		5,247,328	5,247,328	
9,4	CD-AN	633,926	489,498	144,428		489,498	489,498		325,521	325,521		163,977	163,977	
9	CD-ID	474,563	366,443	108,120		366,443	366,443				366,443		366,443	
9	CD-WA	2,274,032	1,755,939	518,093		1,755,939	1,755,939	1,755,939		1,755,939			1,755,939	
8	GD-AA	371,849		255,955	115,894									
	GD-AN	31,546		31,546										
	GD-ID	39,353		39,353										
	GD-WA	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>3,688,676</b>	<b>19,021,466</b>	<b>22,710,142</b>	<b>2,822,018</b>	<b>12,649,465</b>	<b>15,471,483</b>	<b>866,658</b>	<b>6,372,001</b>	<b>7,238,659</b>
<b>Total Depreciation Expens</b>		<b>180,368,826</b>	<b>139,398,156</b>	<b>28,696,465</b>	<b>12,274,205</b>	<b>74,235,933</b>	<b>65,162,223</b>	<b>139,398,156</b>	<b>49,958,069</b>	<b>42,879,897</b>	<b>92,837,966</b>	<b>24,277,864</b>	<b>22,282,326</b>	<b>46,560,190</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 Production/Transmission Ratio	65.530%	34.470%
8 Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3 Direct Distribution Operating Expe	58.842%	41.158%
9 Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4 Jurisdictional 4-Factor Ratio	66.501%	33.499%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	913,080	913,080			913,080	913,080		598,341	598,341		314,739	314,739	
1	Misc Intangible Plt (30300) ED-AN	253,637	253,637			253,637	253,637		166,208	166,208		87,429	87,429	
<b>Total Production/Transmission</b>		<b>1,166,717</b>	<b>1,166,717</b>			<b>1,166,717</b>	<b>1,166,717</b>		<b>764,549</b>	<b>764,549</b>		<b>402,168</b>	<b>402,168</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	112,999	112,999			112,999	112,999		112,999	112,999				
	Misc Intangible Plt (30300) ED-WA	5,866	5,866			5,866	5,866		5,866	5,866				
<b>Total Distribution</b>		<b>118,865</b>	<b>118,865</b>			<b>118,865</b>	<b>118,865</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		290,421	290,421		193,133	193,133		97,288	97,288
9,1	CD-AN	9,730	7,513	2,217			7,513	7,513		4,923	4,923		2,590	2,590
	GD-ID	14,740		14,740										
	GD-WA	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>297,934</b>	<b>297,934</b>		<b>198,056</b>	<b>198,056</b>		<b>99,878</b>	<b>99,878</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	41,776,497	29,242,712	8,645,646	3,888,139		29,242,712	29,242,712		19,446,696	19,446,696		9,796,016	9,796,016
9,4	CD-AN	141,589	109,331	32,258			109,331	109,331		72,706	72,706		36,625	36,625
9,4	CD-ID	(21)	(16)	(5)			(16)	(16)					(16)	(16)
9,4	CD-WA	3,734,662	2,883,794	850,868			2,883,794	2,883,794		2,883,794	2,883,794			0
4	ED-AN	4,196,247	4,196,247				4,196,247	4,196,247		2,790,546	2,790,546		1,405,701	1,405,701
	ED-ID	(21)	(21)				(21)	(21)					(21)	(21)
	ED-WA	720,220	720,220				720,220	720,220		720,220	720,220			
8	GD-AA	85,202		58,647	26,555									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>		<b>50,654,375</b>	<b>37,152,267</b>	<b>9,587,414</b>	<b>3,914,694</b>		<b>3,603,977</b>	<b>33,548,290</b>		<b>3,604,014</b>	<b>22,309,948</b>		<b>(37)</b>	<b>11,238,342</b>
<b>Gas Underground Storage</b>														
	GD-AN	0		0										
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	424,448	424,448				424,448	424,448		282,262	282,262		142,186	142,186
	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>424,448</b>	<b>424,448</b>		<b>282,262</b>	<b>282,262</b>		<b>142,186</b>	<b>142,186</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>3,722,842</b>	<b>35,437,389</b>		<b>3,722,879</b>	<b>23,554,815</b>		<b>(37)</b>	<b>11,882,574</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	Production/Transmission Rat	34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4	Jurisdictional 4-Factor Ratio	33.499%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(73,585,930)	(73,585,930)			(73,585,930)	(73,585,930)		(48,220,860)	(48,220,860)		(25,365,070)	(25,365,070)	
	Steam (ED-ID)	(91,589,099)	(91,589,099)		(91,589,099)		(91,589,099)				(91,589,099)		(91,589,099)	
	Steam (ED-WA)	(173,034,977)	(173,034,977)		(173,034,977)		(173,034,977)	(173,034,977)			(173,034,977)			
1	Hydro (ED-AN)	(165,915,144)	(165,915,144)		(165,915,144)		(165,915,144)		(108,724,194)	(108,724,194)		(57,190,950)	(57,190,950)	
1	Other (ED-AN)	(154,070,513)	(154,070,513)		(154,070,513)		(154,070,513)		(100,962,407)	(100,962,407)		(53,108,106)	(53,108,106)	
<b>Total Electric Production</b>		<b>(658,195,663)</b>	<b>(658,195,663)</b>		<b>(264,624,076)</b>	<b>(393,571,587)</b>	<b>(658,195,663)</b>		<b>(173,034,977)</b>	<b>(257,907,461)</b>	<b>(430,942,438)</b>	<b>(91,589,099)</b>	<b>(135,664,126)</b>	<b>(227,253,225)</b>
<b>Electric Transmission</b>														
1	ED-AN	(219,801,506)	(219,801,506)			(219,801,506)	(219,801,506)		(144,035,927)	(144,035,927)		(75,765,579)	(75,765,579)	
	ED-ID	(10,042,729)	(10,042,729)		(10,042,729)		(10,042,729)				(10,042,729)		(10,042,729)	
	ED-WA	(15,971,493)	(15,971,493)		(15,971,493)		(15,971,493)	(15,971,493)			(15,971,493)			
<b>Total Electric Transmissic</b>		<b>(245,815,728)</b>	<b>(245,815,728)</b>		<b>(26,014,222)</b>	<b>(219,801,506)</b>	<b>(245,815,728)</b>		<b>(15,971,493)</b>	<b>(144,035,927)</b>	<b>(160,007,420)</b>	<b>(10,042,729)</b>	<b>(75,765,579)</b>	<b>(85,808,308)</b>
<b>Electric Distribution</b>														
3	ED-AN	(368,611)	(368,611)			(368,611)	(368,611)		(216,898)	(216,898)		(151,713)	(151,713)	
	ED-ID	(253,800,111)	(253,800,111)		(253,800,111)		(253,800,111)				(253,800,111)		(253,800,111)	
	ED-WA	(397,466,973)	(397,466,973)		(397,466,973)		(397,466,973)	(397,466,973)			(397,466,973)			
<b>Total Electric Distribution</b>		<b>(651,635,695)</b>	<b>(651,635,695)</b>		<b>(651,267,084)</b>	<b>(368,611)</b>	<b>(651,635,695)</b>		<b>(397,466,973)</b>	<b>(216,898)</b>	<b>(397,683,871)</b>	<b>(253,800,111)</b>	<b>(151,713)</b>	<b>(253,951,824)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(18,136,297)		(18,136,297)										
	GD-OR	(1,455,897)		(1,455,897)		(1,455,897)								
<b>Total Gas Underground St</b>		<b>(19,592,194)</b>		<b>(18,136,297)</b>		<b>(1,455,897)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,937,212)		(1,937,212)										
	GD-ID	(92,552,525)		(92,552,525)										
	GD-WA	(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>General Plant</b>														
4	ED-AN	(36,671,848)	(36,671,848)			(36,671,848)	(36,671,848)		(24,387,146)	(24,387,146)		(12,284,702)	(12,284,702)	
	ED-ID	(12,328,363)	(12,328,363)		(12,328,363)		(12,328,363)				(12,328,363)		(12,328,363)	
	ED-WA	(22,842,860)	(22,842,860)		(22,842,860)		(22,842,860)	(22,842,860)			(22,842,860)			
7,4	CD-AA	(89,840,219)	(62,886,357)	(18,592,433)	(8,361,429)	(62,886,357)	(62,886,357)		(41,820,056)	(41,820,056)		(21,066,301)	(21,066,301)	
9,4	CD-AN	(7,918,726)	(6,114,603)	(1,804,123)		(6,114,603)	(6,114,603)		(4,066,272)	(4,066,272)		(2,048,331)	(2,048,331)	
9	CD-ID	(6,900,852)	(5,328,631)	(1,572,221)		(5,328,631)	(5,328,631)				(5,328,631)		(5,328,631)	
9	CD-WA	(8,785,199)	(6,783,667)	(2,001,532)		(6,783,667)	(6,783,667)	(6,783,667)			(6,783,667)			
8	GD-AA	(2,110,694)		(1,452,854)	(657,840)									
	GD-AN	(3,707,043)		(3,707,043)										
	GD-ID	(2,384,255)		(2,384,255)										
	GD-WA	(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>(47,283,521)</b>	<b>(105,672,808)</b>	<b>(152,956,329)</b>	<b>(29,626,527)</b>	<b>(70,273,474)</b>	<b>(99,900,001)</b>	<b>(17,656,994)</b>	<b>(35,399,334)</b>	<b>(53,056,328)</b>
<b>Total Accumulated Depr</b>		<b>(2,172,059,510)</b>	<b>(1,708,603,415)</b>	<b>(319,568,282)</b>	<b>(143,887,813)</b>	<b>(989,188,903)</b>	<b>(719,414,512)</b>	<b>(1,708,603,415)</b>	<b>(616,099,970)</b>	<b>(472,433,760)</b>	<b>(1,088,533,730)</b>	<b>(373,088,933)</b>	<b>(246,980,752)</b>	<b>(620,069,685)</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	69.998%	20.695%	9.307%	1	Production/Transmission Ratio	65.530%		34.470%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	3	Direct Distribution Operating Expense	58.842%		41.158%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%	4	Jurisdictional 4-Factor Ratio	66.501%		33.499%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000) ED-AN	(14,274,154)	(14,274,154)			(14,274,154)	(14,274,154)			(9,353,853)	(9,353,853)			(4,920,301)	(4,920,301)	
1	Misc Intangible Plt (3030 ED-AN	(2,427,583)	(2,427,583)			(2,427,583)	(2,427,583)			(1,590,795)	(1,590,795)			(836,788)	(836,788)	
<b>Total Production/Transmission</b>		<b>(16,701,737)</b>	<b>(16,701,737)</b>			<b>(16,701,737)</b>	<b>(16,701,737)</b>			<b>(10,944,648)</b>	<b>(10,944,648)</b>			<b>(5,757,089)</b>	<b>(5,757,089)</b>	
<b>Distribution</b>																
	Franchises (302000) ED-WA	(259,975)	(259,975)			(259,975)	(259,975)			(259,975)	(259,975)					
	Misc Intangible Plt (3030 ED-WA	(57,339)	(57,339)			(57,339)	(57,339)			(57,339)	(57,339)					
<b>Total Distribution</b>		<b>(317,314)</b>	<b>(317,314)</b>			<b>(317,314)</b>	<b>(317,314)</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)		(3,090,483)	(3,090,483)			(2,055,202)	(2,055,202)		(1,035,281)	(1,035,281)	
9,1	CD-AN	(130,820)	(101,015)	(29,805)			(101,015)	(101,015)			(66,195)	(66,195)		(34,820)	(34,820)	
	GD-ID	(137,500)		(137,500)												
	GD-WA	(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>(3,191,498)</b>	<b>(3,191,498)</b>			<b>(2,121,397)</b>	<b>(2,121,397)</b>		<b>(1,070,101)</b>	<b>(1,070,101)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>																
7,4	CD-AA	(126,364,277)	(88,452,465)	(26,151,089)	(11,760,723)		(88,452,465)	(88,452,465)			(58,821,774)	(58,821,774)		(29,630,691)	(29,630,691)	
9,4	CD-AN	(282,191)	(217,899)	(64,292)			(217,899)	(217,899)			(144,905)	(144,905)		(72,994)	(72,994)	
9	CD-ID	141	109	32		109	109	109			0	0	109	109		
9	CD-WA	(10,098,802)	(7,797,992)	(2,300,810)		(7,797,992)	(7,797,992)	(7,797,992)			(7,797,992)	(7,797,992)		0	0	
4	ED-AN	(9,521,909)	(9,521,909)				(9,521,909)	(9,521,909)			(6,332,165)	(6,332,165)		(3,189,744)	(3,189,744)	
	ED-ID	140	140			140	140	140			140	140		140	140	
	ED-WA	(649,072)	(649,072)			(649,072)	(649,072)	(649,072)			(649,072)	(649,072)				
8	GD-AA	(129,269)		(88,980)	(40,289)											
	GD-AN	0		0												
	GD-OR	0			0											
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(147,045,239)</b>	<b>(106,639,088)</b>	<b>(28,605,139)</b>	<b>(11,801,012)</b>		<b>(8,446,815)</b>	<b>(98,192,273)</b>	<b>(106,639,088)</b>		<b>(8,447,064)</b>	<b>(65,298,844)</b>	<b>(73,745,908)</b>	<b>249</b>	<b>(32,893,429)</b>	<b>(32,893,180)</b>
<b>Gas Underground Storage</b>																
	GD-AN	0		0												
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>												
<b>General Plant - 390200, 396200</b>																
7,4	CD-AA	0	0	0	0		0	0			0	0		0	0	
9	CD-ID	0	0	0		0	0	0			0	0		0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0		0	0	
4	ED-AN	(529,469)	(529,469)				(529,469)	(529,469)			(352,102)	(352,102)		(177,367)	(177,367)	
	ED-WA	0	0			0	0	0			0	0				
	GD-WA	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>(529,469)</b>	<b>(529,469)</b>		<b>0</b>	<b>(352,102)</b>	<b>(352,102)</b>	<b>0</b>	<b>(177,367)</b>	<b>(177,367)</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>(8,764,129)</b>	<b>(118,614,977)</b>	<b>(127,379,106)</b>		<b>(8,764,378)</b>	<b>(78,716,991)</b>	<b>(87,481,369)</b>	<b>249</b>	<b>(39,897,986)</b>	<b>(39,897,737)</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	Production/Transmission Ratio	65.530%
8	Gas North/Oregon 4-Factor	0.000%	68.833%	31.167%	4	Jurisdictional 4-Factor Ratio	66.501%
9	Elec/Gas North 4-Factor	77.218%	22.782%	0.000%			34.470%
							33.499%



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

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>													
99	ED-WA / ID / AN	743,826	122,278	362,279	259,269	743,826	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	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>
<b>390XXX Structures &amp; Improvements</b>													
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	25,908,105	0	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>
<b>391XXX Office Furniture &amp; Equipment</b>													
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	139,478	0	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	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>
<b>392XXX Transportation Equipment</b>													
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>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2021	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	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	0	163,148	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	
		TOTAL ACCOUNT	5,855,672	332,268	187,498	3,957,390	4,477,156	253,224	55,322	1,048,450	1,356,996	20,792	728	21,520	
	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	
		TOTAL ACCOUNT	32,362,935	977,117	1,019,449	16,135,316	18,131,882	2,389,903	558,007	7,351,992	10,299,902	910,889	3,020,262	3,931,151	
	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	
		TOTAL ACCOUNT	116,798	0	0	116,798	116,798	0	0	0	0	0	0	0	
	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	
		TOTAL ACCOUNT	4,049,210	395,775	15,699	2,754,861	3,166,335	104,852	0	552,987	657,839	18,586	206,450	225,036	
	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	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	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	369,924	369,924	0	0	109,369	109,369	0	49,186	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	0	
		TOTAL ACCOUNT	37,180,953	13,999,141	9,312,576	9,023,479	32,335,196	2,665,708	1,014,744	1,072,285	4,752,737	43,834	49,186	93,020	

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  
Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,255,436	12,056,621	6,428,611	29,770,204	48,255,436	0	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	0
99	GD-OR / AS	850,571	0	0	0	0	0	0	0	0	850,571	0	850,571
8	GD-AA	278,856	0	0	0	0	0	0	191,945	191,945	0	86,911	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	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	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	0
99	GD-WA / ID / AN	0	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	4,889
8	GD-AA	0	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	63,816
9	CD-WA/ ID / AN	10,180	0	6,620	1,241	7,861	0	1,953	366	2,319	0	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:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,756,150	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	413,579	0	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	
9		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	
9		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

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,111,548	0	0	20,377,501	20,377,501	0	0	6,024,635	6,024,635	0	2,709,412	2,709,412
9		CD-WA / ID / AN	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	
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	1,619,533	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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,647,150	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	
		<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:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(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	<u>(86,546,400)</u>	<u>(60,641,772)</u>	<u>(17,928,427)</u>	<u>(7,976,201)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.998%	20.695%	9.307%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.833%	31.167%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.218%	22.782%	0.000%
E-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

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	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:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	69.998%	20.695%	9.307%	33.499%	27.633%	100.000%
99	Not Allocated						

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

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(3)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$3
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	616
46	Net Plant After DFIT	616
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$616

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

		Alloc	Electric	Washington	Idaho
		Basis	System		
<b>ACCELERATED TAX DEPRECIATION</b>					
Electric	Intangible	1	(12,189,953)	(7,988,076)	(4,201,877)
	Production	1	(175,022,912)	(114,692,514)	(60,330,398)
	Transmission	1	(108,153,780)	(70,873,172)	(37,280,608)
	Distribution	10	(243,269,618)	(167,620,065)	(75,649,553)
	General Utility (Direct)	13	(14,779,857)	(9,952,312)	(4,827,545)
General/Intangible	CD AA	4	(57,084,547)	(37,961,795)	(19,122,752)
General/Intangible	CD AN	4	(652,729)	(434,071)	(218,658)
Subtotal			(611,153,396)	(409,522,006)	(201,631,390)
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(6,041,620)	(3,959,074)	(2,082,546)
CDA Lake Settlement-Costs		1	266,415	174,582	91,833
Subtotal			(5,775,205)	(3,784,492)	(1,990,713)
Total Plant DFIT			(616,928,601)	(413,306,497)	(203,622,104)
ADFIT-Plant - AFUDC Equity		4	(2,416,416)	(1,606,941)	(809,475)
Colstrip PCB - Elec		1	17,087	11,197	5,890
AFUDC - CWIP Intangibles		4	154,609	102,817	51,792
FMB & MTN Redeemed		12	(997,635)	(670,949)	(326,686)
Total Other Deferred FIT			(3,242,355)	(2,163,877)	(1,078,478)
Total Deferred FIT		<b>J</b>	<b>(620,170,956)</b>	<b>(415,470,374)</b>	<b>(204,700,582)</b>
Amount per ROO at 12/31/2021 AMA			(621,112,045)	<b>(416,086,502)</b>	<b>(205,025,543)</b>
Adjustment			941,089	<b>616,128</b>	324,961
Allocation Notes:					
Production/Transmission		1	100.000%	65.530%	34.470%
Jurisdictional four-factor		4	100.000%	66.501%	33.499%
Net electric distribution plant - AMA		10	100.000%	68.903%	31.097%
Net electric plant - AMA		12	100.000%	67.254%	32.746%
Net electric general plant - AMA		13	100.000%	67.337%	32.663%
Direct		D			



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)	(294,952)
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

Electric 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

Electric 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

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
202012			(6,134,449)	262,979
202112			(5,948,791)	269,850
Total	0	0	(12,083,240)	532,829
Average	0	0	(6,041,620)	266,415
202101			(6,118,978)	263,552
202102			(6,103,506)	264,124
202103			(6,088,035)	264,697
202104			(6,072,563)	265,269
202105			(6,057,092)	265,842
202106			(6,041,620)	266,415
202107			(6,026,149)	266,987
202108			(6,010,677)	267,560
202109			(5,995,206)	268,132
202110			(5,979,734)	268,705
202111			(5,964,263)	269,278
Total	0	0	(72,499,442)	3,196,976
Average of monthly averages	<b>0</b>	<b>0</b>	<b>(6,041,620)</b>	<b>266,415</b>
	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>

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	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
202012			\$ (6,134,449.15)	- \$	(6,134,449.15)
202101	\$ (6,134,449.15)	\$ 15,471.50	\$ (6,118,977.65)	- \$	(6,118,977.65)
202102	\$ (6,118,977.65)	\$ 15,471.50	\$ (6,103,506.15)	- \$	(6,103,506.15)
202103	\$ (6,103,506.15)	\$ 15,471.50	\$ (6,088,034.65)	- \$	(6,088,034.65)
202104	\$ (6,088,034.65)	\$ 15,471.50	\$ (6,072,563.15)	- \$	(6,072,563.15)
202105	\$ (6,072,563.15)	\$ 15,471.50	\$ (6,057,091.65)	- \$	(6,057,091.65)
202106	\$ (6,057,091.65)	\$ 15,471.50	\$ (6,041,620.15)	- \$	(6,041,620.15)
202107	\$ (6,041,620.15)	\$ 15,471.50	\$ (6,026,148.65)	- \$	(6,026,148.65)
202108	\$ (6,026,148.65)	\$ 15,471.50	\$ (6,010,677.15)	- \$	(6,010,677.15)
202109	\$ (6,010,677.15)	\$ 15,471.50	\$ (5,995,205.65)	- \$	(5,995,205.65)
202110	\$ (5,995,205.65)	\$ 15,471.50	\$ (5,979,734.15)	- \$	(5,979,734.15)
202111	\$ (5,979,734.15)	\$ 15,471.50	\$ (5,964,262.65)	- \$	(5,964,262.65)
202112	\$ (5,964,262.65)	\$ 15,471.50	\$ (5,948,791.15)	- \$	(5,948,791.15)
		\$	<b>185,658.00</b>		

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
202012			262,979.09	- \$	262,979.09
202101	\$ 262,979.09	\$ 572.59	263,551.68	- \$	263,551.68
202102	\$ 263,551.68	\$ 572.59	264,124.27	- \$	264,124.27
202103	\$ 264,124.27	\$ 572.59	264,696.86	- \$	264,696.86
202104	\$ 264,696.86	\$ 572.59	265,269.45	- \$	265,269.45
202105	\$ 265,269.45	\$ 572.59	265,842.04	- \$	265,842.04
202106	\$ 265,842.04	\$ 572.59	266,414.63	- \$	266,414.63
202107	\$ 266,414.63	\$ 572.59	266,987.22	- \$	266,987.22
202108	\$ 266,987.22	\$ 572.59	267,559.81	- \$	267,559.81
202109	\$ 267,559.81	\$ 572.59	268,132.40	- \$	268,132.40
202110	\$ 268,132.40	\$ 572.59	268,704.99	- \$	268,704.99
202111	\$ 268,704.99	\$ 572.59	269,277.58	- \$	269,277.58
202112	\$ 269,277.58	\$ 572.59	269,850.17	- \$	269,850.17
		<b>\$ 6,871.08</b>			

## (1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

(3) When finalizing the 2012 tax return in Sept 2013, it was determined that ADFIT in FERC account 283333 was misstated. The tax portion of the expense has been included in Power Tax and ADFIT(FERC 282900) since the legal fees were paid. Therefore, the book expense is recorded in FERC 283333.

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
202012			-	\$ 64,503.58
202101	\$ 164,531.50	\$ 4,167.83	-	\$ 168,699.33
202102	\$ 168,628.78	\$ 4,097.28	-	\$ 172,726.06
202103	\$ -	\$ (168,628.78)	-	\$ (168,628.78)
202104	\$ -	\$ -	-	\$ -
202105	\$ -	\$ -	-	\$ -
202106	\$ -	\$ -	-	\$ -
202107	\$ -	\$ -	-	\$ -
202108	\$ -	\$ -	-	\$ -
202109	\$ -	\$ -	-	\$ -
202110	\$ -	\$ -	-	\$ -
202111	\$ -	\$ -	-	\$ -
202112	\$ -	\$ -	-	\$ -
		<b>\$ (160,363.67)</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 Electric Cost Study**

Average - Twelve Months Ended December 31, 2021

## Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	P	(7,988,076)	-	(7,988,076)			
Production	P	(114,692,514)	0	(114,692,514)	0	0	0
Transmission	T	(70,873,172)	0	0	(70,873,172)	0	0
Distribution	D	(167,620,065)	0	0	0	(167,620,065)	0
General Utility	O	(9,952,312)	0	0	0	0	(9,952,312)
ADFIT-COMMON ALL	O	(37,961,795)	(11,726,146)	0	0	0	(26,235,648)
ADFIT-COMMON ALL WWP	O	(434,071)	(134,082)	0	0	0	(299,990)
Total Accelerated Tax Depr		<u>(409,522,006)</u>	<u>(11,860,228)</u>	<u>(122,680,590)</u>	<u>(70,873,172)</u>	<u>(167,620,065)</u>	<u>(36,487,950)</u>
CDA Lake CDR Fund	P	0	0	0			
CDA Lake IPA Fund	P	0	0	0			
CDA Settlement	P	(3,959,074)	0	(3,959,074)			
CDA Settlement Costs	P	174,582		174,582			
Total Plant DFIT		<u>(413,306,498)</u>	<u>(11,860,228)</u>	<u>(126,465,082)</u>	<u>(70,873,172)</u>	<u>(167,620,065)</u>	<u>(36,487,950)</u>
Colstrip PCB	P	11,197	0	11,197	0	0	0
ADFIT-Plant - AFUDC Equity	O	(1,606,941)					(1,606,941)
AFUDC CWIP Intangibles	I	102,817	102,817				
FMB/MTN Elec	Allocate by Plant	(670,949)	11,732	(200,344)	(120,624)	(274,832)	(86,882)
	D	0					
Total Other Deferred FIT		<u>(2,163,877)</u>	<u>114,549</u>	<u>(189,147)</u>	<u>(120,624)</u>	<u>(274,832)</u>	<u>(1,693,823)</u>
Total Deferred FIT	<b>L</b>	<u>(415,470,374)</u>	<u>(11,745,680)</u>	<u>(126,654,229)</u>	<u>(70,993,796)</u>	<u>(167,894,897)</u>	<u>(38,181,773)</u>
Total Plant		3,281,555,013	(57,380,485)	979,865,589	589,960,298	1,344,177,667	424,931,943

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	7,650,000	7,650,000	-	5,013,045	5,013,045	-	2,636,955	2,636,955
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,310,600	1,310,600	-	689,400	689,400
182333 CDA Settlement Costs	-	1,064,745	1,064,745	-	697,727	697,727	-	367,018	367,018
182381 CDA Settlement Past Storage	-	28,769,620	28,769,620	-	18,852,732	18,852,732	-	9,916,888	9,916,888
302000 Franchises & Consents	2,664,106	44,049,218	46,713,324	2,664,106	28,865,453	31,529,559	-	15,183,765	15,183,765
303000 Misc Intangible Plant- (C-IPL)	319,716	15,941,963	16,261,679	319,716	10,489,062	10,808,778	-	5,452,901	5,452,901
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	2,155,562	122,443,924	124,599,486	2,156,768	81,426,434	83,583,202	(1,206)	41,017,490	41,016,284
30310X Misc Intangible Plant-Term On-Premise Software (C-II)	-	1,594,104	1,594,104	-	1,060,095	1,060,095	-	534,009	534,009
303110 Misc Intangible Plant-PC Software (C-IPL)	-	882,681	882,681	-	586,992	586,992	-	295,689	295,689
303115 Misc Intangible Plant-PC Software (C-IPL)	-	69,878,775	69,878,775	-	46,470,084	46,470,084	-	23,408,691	23,408,691
303120 Misc Intangible Plant-Software 12.5 YR (C-IPL)	-	20,377,501	20,377,501	-	13,551,242	13,551,242	-	6,826,259	6,826,259
303121 Misc Intangible Plant-AMI Software	15,544,139	1,133,640	16,677,779	15,544,139	753,882	16,298,021	-	379,758	379,758
30313X Misc Intangible Plant-Term SAAS Software (C-IPL)	-	1,877,949	1,877,949	-	1,248,855	1,248,855	-	629,094	629,094
TOTAL INTANGIBLE PLANT	20,683,523	317,664,120	338,347,643	20,684,729	210,326,203	231,010,932	(1,206)	107,337,917	107,336,711
Production	335,273,349	1,121,841,683	1,457,115,032	218,848,631	735,142,854	953,991,485	116,424,718	386,698,829	503,123,547
Transmission	41,763,711	858,646,989	900,410,700	27,288,926	562,671,372	589,960,298	14,474,785	295,975,617	310,450,402
Distribution	2,022,152,834	3,135,231	2,025,288,065	1,342,332,834	1,844,833	1,344,177,667	679,820,000	1,290,398	681,110,398
General Plant	123,046,460	317,677,920	440,724,380	82,414,294	211,258,993	293,673,287	40,632,166	106,418,927	147,051,093
TOTAL Plant	2,542,919,877	2,618,965,943	5,161,885,820	1,691,569,414	1,721,244,255	3,412,813,669	851,350,463	897,721,688	1,749,072,151

(From IPL - Electric Data)									
303000 CD AA	-	4,355,684	4,355,684	-	2,854,280	2,854,280	-	1,501,404	1,501,404
CD AN	-	149,846	149,846	-	99,649	99,649	-	50,197	50,197
303100 CD AA	-	102,103,347	102,103,347	-	67,899,747	67,899,747	-	34,203,600	34,203,600
CD AN	-	523,912	523,912	-	348,407	348,407	-	175,505	175,505
30310X CD AA	-	1,358,496	1,358,496	-	903,413	903,413	-	455,083	455,083
CD AN	-	-	-	-	-	-	-	-	-
303110 CD AA	-	-	-	-	-	-	-	-	-
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	69,878,775	69,878,775	-	46,470,084	46,470,084	-	23,408,691	23,408,691
CD AN	-	-	-	-	-	-	-	-	-
303120 CD AA	-	20,377,501	20,377,501	-	13,551,242	13,551,242	-	6,826,259	6,826,259
CD AN	-	-	-	-	-	-	-	-	-
303121 CD AA	-	1,133,641	1,133,641	-	753,883	753,883	-	379,758	379,758
CD AN	-	-	-	-	-	-	-	-	-
30313X CD AA	-	1,852,952	1,852,952	-	1,232,232	1,232,232	-	620,720	620,720
CD AN	-	-	-	-	-	-	-	-	-
	-	197,378,470	197,378,470	-	131,258,656	131,258,656	-	66,119,814	66,119,814

Allocation Factors									
1	303000				65.530%			34.470%	
4	303100-30313X				66.501%			33.499%	

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

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(131)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(131)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(131)
26	OPERATING INCOME BEFORE FIT	131
	FEDERAL INCOME TAX	
27	Current Accrual	28
28	Debt Interest	(0)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$104
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	20
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$20

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

Description	APL Reference	Rate Base			UE-110876 Treatment	Expense			Exp Acct	Work paper Ref	
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment			
Colstrip Common AFUDC	2	15,872	15,872	-	Test Year	31,743	31,743	-	406100	P/T Amort	E-DDC-5
CDA/SRR CDR Fund	4	-	-	-	Rate Year	-	131,060	(131,060)	407324	P/T Amort	E-DDC-13
Spokane River Deferral	5	-	(4)	4	Rate Year	-	-	-	407322	P/T Amort	E-DDC-15
Montana Riverbed Settlement	7	-	-	-	N/A	3,387,763	3,387,763	-			E-DDC-21
Customer Advances	8	(832,691)	(852,654)	19,963	Test Year	-	-	-			E-DDC-22
Customer Deposits	9	(189,536)	(189,288)	(248)	Test Year	190	-	190	905000	Cust Acctg	E-DDC-23
<b>Sub-Total Deferred Debits and Credits</b>		<b>(1,006,355)</b>	<b>(1,026,074)</b>	<b>19,719</b>		<b>3,419,696</b>	<b>3,550,566</b>	<b>-130,870</b>			
Working Capital			53,802,733								
AFUDC			23,902,006								
Colstrip ARO			(4,769,200)								
Customer Tax Credit			(32,023,717)								
AMI Deferral			(14,733,575)								
E-APL-12A Check total			<b>25,152,173</b>								

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2  
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

P/T O&M Adjustment		-
Customer Accounting		190
Gen O&M Adjustment		-
<b>Total Expense Adjustment</b>		<b>190</b>
FIT Expense	21%	(40)
Adjust FIT	21%	-
<b>Total Tax Expense Adjustment</b>		<b>(40)</b>

Automatically Calculated on Total Expense Adj  
Eliminates FIT on Colstrip AFUDC Reallocation

**AVISTA UTILITIES**  
**COLSTRIP COMMON AFUDC ADJUSTMENT**  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

AVERAGE MONTHLY AVERAGES (13 Month average)

<u>PERIOD</u>	<u>WASHINGTON</u> <u>(acct 186100 / 111100 WA)</u>	<u>WASHINGTON</u> <u>(acct 186100 WA)</u>	<u>WASHINGTON</u> <u>(acct 111100 WA)</u>
Annual Amortization	<b>31,743</b>		<b>31,743</b>
Dec 2020	31,743	1,110,999	-1,079,256
Dec 2021	0	1,110,999	-1,110,999
	<u>31,743</u>	<u>2,221,998</u>	<u>-2,190,255</u>
	<u>÷ 2</u>	<u>÷ 2</u>	<u>÷ 2</u>
Average of beginning and ending months	15,872	1,110,999	-1,095,128
Jan 2021	29,098	1,110,999	-1,081,901
Feb 2021	26,453	1,110,999	-1,084,546
Mar 2021	23,807	1,110,999	-1,087,192
Apr 2021	21,162	1,110,999	-1,089,837
May 2021	18,517	1,110,999	-1,092,482
Jun 2021	15,872	1,110,999	-1,095,127
Jul 2021	13,226	1,110,999	-1,097,773
Aug 2021	10,581	1,110,999	-1,100,418
Sep 2021	7,936	1,110,999	-1,103,063
Oct 2021	5,291	1,110,999	-1,105,708
Nov 2021	2,645	1,110,999	-1,108,354
	<u>190,460</u>	<u>13,331,988</u>	<u>-13,141,529</u>
	<u>÷ 12</u>	<u>÷ 12</u>	<u>÷ 12</u>
<b>AVERAGE OF MONTHLY AVERAGES</b>	<b>15,872</b>	<b>1,110,999</b>	<b>-1,095,127</b>

Source: General Ledger, see attached

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

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



Ferc Acct:186100 Service:ED Jurisdiction:WA			
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202012	1,110,999.00	0.00	1,110,999.00
202101	1,110,999.00	0.00	1,110,999.00
202102	1,110,999.00	0.00	1,110,999.00
202103	1,110,999.00	0.00	1,110,999.00
202104	1,110,999.00	0.00	1,110,999.00
202105	1,110,999.00	0.00	1,110,999.00
202106	1,110,999.00	0.00	1,110,999.00
202107	1,110,999.00	0.00	1,110,999.00
202108	1,110,999.00	0.00	1,110,999.00
202109	1,110,999.00	0.00	1,110,999.00
202110	1,110,999.00	0.00	1,110,999.00
202111	1,110,999.00	0.00	1,110,999.00
202112	1,110,999.00	0.00	1,110,999.00
<b>Sum: 0.00</b>			

Ferc Acct:111100 Service:ED Jurisdiction:WA			
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202012	-1,076,610.67	-2,645.24	-1,079,255.91
202101	-1,079,255.91	-2,645.24	-1,081,901.15
202102	-1,081,901.15	-2,645.24	-1,084,546.39
202103	-1,084,546.39	-2,645.24	-1,087,191.63
202104	-1,087,191.63	-2,645.24	-1,089,836.87
202105	-1,089,836.87	-2,645.24	-1,092,482.11
202106	-1,092,482.11	-2,645.24	-1,095,127.35
202107	-1,095,127.35	-2,645.24	-1,097,772.59
202108	-1,097,772.59	-2,645.24	-1,100,417.83
202109	-1,100,417.83	-2,645.24	-1,103,063.07
202110	-1,103,063.07	-2,645.24	-1,105,708.31
202111	-1,105,708.31	-2,645.24	-1,108,353.55
202112	-1,108,353.55	-2,645.24	-1,110,998.79
<b>-31,742.88</b>			

Ferc Acct:186100 Service:ED Jurisdiction:ID			
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202012	2,355,642.00	0.00	2,355,642.00
202101	2,355,642.00	0.00	2,355,642.00
202102	2,355,642.00	0.00	2,355,642.00
202103	2,355,642.00	0.00	2,355,642.00
202104	2,355,642.00	0.00	2,355,642.00
202105	2,355,642.00	0.00	2,355,642.00
202106	2,355,642.00	0.00	2,355,642.00
202107	2,355,642.00	0.00	2,355,642.00
202108	2,355,642.00	0.00	2,355,642.00
202109	2,355,642.00	0.00	2,355,642.00
202110	2,355,642.00	0.00	2,355,642.00
202111	2,355,642.00	0.00	2,355,642.00
202112	2,355,642.00	0.00	2,355,642.00
<b>Sum: 0.00</b>			

Ferc Acct:111100 Service:ED Jurisdiction:ID			
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
202012	-2,282,729.29	-5,608.67	-2,288,337.96
202101	-2,288,337.96	-5,608.67	-2,293,946.63
202102	-2,293,946.63	-5,608.67	-2,299,555.30
202103	-2,299,555.30	-5,608.67	-2,305,163.97
202104	-2,305,163.97	-5,608.67	-2,310,772.64
202105	-2,310,772.64	-5,608.67	-2,316,381.31
202106	-2,316,381.31	-5,608.67	-2,321,989.98
202107	-2,321,989.98	-5,608.67	-2,327,598.65
202108	-2,327,598.65	-5,608.67	-2,333,207.32
202109	-2,333,207.32	-5,608.67	-2,338,815.99
202110	-2,338,815.99	-5,608.67	-2,344,424.66
202111	-2,344,424.66	-5,608.67	-2,350,033.33
202112	-2,350,033.33	-5,608.67	-2,355,642.00
<b>-67,304.04</b>			

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

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

**Avista Utilities**  
 Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral  
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>	<b>WASHINGTON</b>		
	Book Cost	Book A/D	Deferred Tax Bal
Dec 2020	0	0	0
Dec 2021	0	0	0
<b>TOTAL</b>	0	0	0
Divide by 2	÷2	÷2	÷2
Beg/End Mo Avg	0	0	0
Jan 2021	0	0	0
Feb 2021	0	0	0
Mar 2021	0	0	0
Apr 2021	0	0	0
May 2021	0	0	0
Jun 2021	0	0	0
Jul 2021	0	0	0
Aug 2021	0	0	0
Sep 2021	0	0	0
Oct 2021	0	0	0
Nov 2021	0	0	0
<b>TOTAL</b>	0	0	0
Divide by 12	÷12	÷12	÷12
Ave Monthly Average	0	0	0
Total AMA Rate Base	<div style="border: 2px solid red; padding: 2px; display: inline-block;"><b>\$0</b></div>		

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

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

REGULATORY ASSET											
2009 P/T ratio	64.42%										
WA	Total	595	5.00%	120							
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit) (1)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407424 ED WA	407324 ED WA	419324 ED WA		182324 ED WA		182324 ED WA	410100 ED WA	410200 ZZ ZZ	283324 ED WA	283324 ED WA
10/31/2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34				
11/30/2009	(10,736.67)		(26,841.67)	21,473.34	37,578.34		75,156.68				
12/31/2009	(10,736.67)		(26,841.67)	32,210.01	37,578.34		112,735.02				
1/31/2020		922.09			(922.09)	(103,514.11)	9,220.90				
2/29/2020		922.09			(922.09)	(104,436.20)	8,298.81				
3/31/2020		922.09			(922.09)	(105,358.29)	7,376.72				
4/30/2020		922.09			(922.09)	(106,280.38)	6,454.63				
5/31/2020		922.09			(922.09)	(107,202.47)	5,532.54				
6/30/2020		922.09			(922.09)	(108,124.56)	4,610.45				
7/31/2020		922.09			(922.09)	(109,046.66)	3,688.36				
8/31/2020		922.09			(922.09)	(109,968.75)	2,766.27				
9/30/2020		922.09			(922.09)	(110,890.84)	1,844.18				
10/31/2020		922.09			(922.09)	(111,812.93)	922.09				
11/30/2020		922.09			(922.09)	(112,735.02)	0.00				
12/31/2020					-		-				
1/31/2021					-		-				
2/28/2021					-		-				
3/31/2021					-		-				
4/30/2021					-		-				
5/31/2021					-		-				
6/30/2021					-		-				
7/31/2021					-		-				
8/31/2021					-		-				
9/30/2021					-		-				
10/31/2021					-		-				
11/30/2021					-		-				
12/31/2021					-		-				
	(32,210.01)	112,735.02	(80,525.01)		0.00			-	-	-	
Test Period Expense		-									

**Avista Utilites**  
Spokane River Relicensing - Capital Costs Deferrals  
WASHINGTON Year ended 12/31/2021

<u>PERIOD</u>		<b>WASHINGTON</b>			<u>Non Plant Excess ADFIT Balance</u>
		Book Cost	Book A/D	Deferred Tax Bal	
Dec	2021	0	0	0	
Dec	2021	0	0	0	
<b>TOTAL</b>		0	0	0	
Divide by 2		÷2	÷2	÷2	
<b>Beg/End Mo Avg</b>		0	0	0	
Jan	2021	0	0	0	
Feb	2021	0	0	0	
Mar	2021	0	0	0	
Apr	2021	0	0	0	
May	2021	0	0	0	
Jun	2021	0	0	0	
Jul	2021	0	0	0	
Aug	2021	0	0	0	
Sep	2021	0	0	0	
Oct	2021	0	0	0	
Nov	2021	0	0	0	
<b>TOTAL</b>		0	0	0	
Divide by 12		÷12	÷12	÷12	
<b>Ave Monthly Average</b>		0	0	0	
<b>Total AMA Rate Base</b>		<b>\$0</b>			

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

REGULATORY ASSET											
2009 P/T ratio	64.59%		593	Months to Amortize		120					
WA	Total		5.00%	Interest rate							
Date	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407422 ED WA	407322 ED WA	419322 ED WA		182322 ED WA		182322 ED WA	410100 ED WA	410200 ZZ ZZ	283322 ED WA	283322 ED WA
<b>Deferral</b>							-				
12/31/2009	(30,989.86)		(77,463.52)	201,315.82	108,453.37		743,188.64	10,846.45	27,112.23	(37,958.68)	(260,116.03)
1/31/2020		6,078.36		200,062.55	(6,078.36)	(682,405.08)	60,783.56	(1,276.45)	-	1,276.45	(12,764.55)
2/29/2020		6,078.36		200,062.55	(6,078.36)	(688,483.43)	54,705.20	(1,276.45)	-	1,276.45	(11,488.09)
3/31/2020		6,078.36		200,062.55	(6,078.36)	(694,561.79)	48,626.85	(1,276.45)	-	1,276.45	(10,211.64)
4/30/2020		6,078.36		200,062.55	(6,078.36)	(700,640.14)	42,548.49	(1,276.45)	-	1,276.45	(8,935.18)
5/31/2020		6,078.36		200,062.55	(6,078.36)	(706,718.50)	36,470.13	(1,276.45)	-	1,276.45	(7,658.73)
6/30/2020		6,078.36		200,062.55	(6,078.36)	(712,796.86)	30,391.78	(1,276.45)	-	1,276.45	(6,382.27)
7/31/2020		6,078.36		200,062.55	(6,078.36)	(718,875.21)	24,313.42	(1,276.45)	-	1,276.45	(5,105.82)
8/31/2020		6,078.36		200,062.55	(6,078.36)	(724,953.57)	18,235.07	(1,276.45)	-	1,276.45	(3,829.36)
9/30/2020		6,078.36		200,062.55	(6,078.36)	(731,031.92)	12,156.71	(1,276.45)	-	1,276.45	(2,552.91)
10/31/2020		6,078.36		200,062.55	(6,078.36)	(737,110.28)	6,078.36	(1,276.45)	-	1,276.45	(1,276.45)
11/30/2020		6,078.36		200,062.55	(6,078.36)	(743,188.63)	(0.00)	(1,276.45)	-	1,276.45	0.00
12/31/2020							-	-	-	-	-
1/31/2021							-	-	-	-	-
2/28/2021							-	-	-	-	-
3/31/2021							-	-	-	-	-
4/30/2021							-	-	-	-	-
5/31/2021							-	-	-	-	-
6/30/2021							-	-	-	-	-
7/31/2021							-	-	-	-	-
8/31/2021							-	-	-	-	-
9/30/2021							-	-	-	-	-
10/31/2021							-	-	-	-	-
11/30/2021							-	-	-	-	-
12/31/2021							-	-	-	-	-
	(201,315.82)	743,188.64	(541,872.82)		(0.00)			(159,871.55)	189,655.49	0.00	
Test Period Expense		-									

**Avista Utilites**  
Montana Settlement Lease Payment  
Washington AMA Rate Year

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance 186360	Deferred Tax Bal 283365
Sept	2020	0	0
Sept	2021	0	0
TOTAL		0	0
Divide by 2		÷2	÷2
Beg/End Mo Avg		0	0
Oct	2020	0	0
Nov	2020	0	0
Dec	2020	0	0
Jan	2021	0	0
Feb	2021	0	0
Mar	2021	0	0
Apr	2021	0	0
May	2021	0	0
Jun	2021	0	0
Jul	2021	0	0
Aug	2021	0	0
TOTAL		0	0
Divide by 12		÷12	÷12
Ave Monthly Average		0	0

Total 2021 AMA Rate Base \$0

Annual Expense	TOTAL	WA	ID
<b>Test Year:</b>			
Annual Payment	\$ 5,169,000	\$ 3,387,763	\$ 1,781,237
Total 2021 Annual Expense	\$ 5,169,000	\$ 3,387,763	\$ 1,781,237

Both the Annual Payment and Amortization Expense are booked to Account 540100.

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

**Avista Utilites**

Montana Settlement Lease Payment  
Annual Expense

Rent Year	Payment Date	Base Rent	CPI Annual		Annual Rent	WA Allocation	ID Allocation	WA Rent	ID Rent
			Average Index						
2007	February 2008	\$ 4,000,000	1		\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428		\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431		\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705		\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880		\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198		\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.138		\$ 4,552,000	65.01%	34.99%	\$ 2,959,255	\$ 1,592,745
2014	February 2015	\$ 4,000,000	1.1552		\$ 4,620,800	65.19%	34.81%	\$ 3,012,300	\$ 1,608,500
2015	February 2016	\$ 4,000,000	1.1743		\$ 4,697,200	64.71%	35.29%	\$ 3,039,558	\$ 1,657,642
2016	February 2017	\$ 4,000,000	1.1349		\$ 4,539,600	65.73%	34.27%	\$ 2,983,879	\$ 1,555,721
2017	February 2018	\$ 4,000,000	1.2155		\$ 4,861,800	65.73%	34.27%	\$ 3,195,598	\$ 1,666,202
2018	February 2019	\$ 4,000,000	1.2245		\$ 4,898,000	65.39%	34.61%	\$ 3,202,802	\$ 1,695,198
2019	February 2020	\$ 4,000,000	1.2459		\$ 4,983,557	65.64%	34.36%	\$ 3,271,207	\$ 1,712,350
2020	February 2021	\$ 4,000,000	1.2721		\$ 5,088,443	65.54%	34.46%	\$ 3,334,965	\$ 1,753,477
2021	February 2022	\$ 4,000,000	1.2923		\$ 5,169,000	65.54%	34.46%	\$ 3,387,763	\$ 1,781,237
								<u>\$ 44,938,292</u>	<u>\$ 23,928,908</u>

Note: The existing 10-Year term of the lease payments agreed to expired at the end of 2016; however, the Mt Trust Fund Settlement payments will continue as the lease payment obligation is negotiated through future settlement discussions.

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

Date: 4/14/2022 Mgr. 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		
WWP Elec	WA	1,344,177,667	40.23%	19
	ID	681,110,398	20.38%	10
WWP Gas	WA	580,585,697	17.38%	8
	ID	279,053,877	8.35%	4
WPNG Gas	OR	456,374,014	13.66%	7
<b>TOTAL</b>		3,341,301,653	100.0%	<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
202102	0.00		0.00
202103	0.00		0.00
202104	0.00		0.00
202105	0.00		0.00
202106	0.00		0.00
202107	0.00		0.00
202108	0.00		0.00
202109	0.00		0.00
202110	0.00		0.00
202111	0.00		0.00
202112	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
202105	0.00	0.00	0.00
202106	0.00		0.00
202107	0.00		0.00
202108	0.00		0.00
202109	0.00	575.00	575.00
202110	575.00	(575.00)	0.00
202111	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

Per:  
<http://www.utc.wa.gov/regulatedindustries/utilities/energy/pages/customerdepositinterestrates.aspx>

**Gas, Electric and Solid Waste Companies**

As of January 15, 2021, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their **customers is .1 percent.**

Gas, electric, and solid waste company rules use the rate as of January 15. The rates were determined as of January 15, 2021.

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

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

Int. Rate Per WAC for 2021	Allocate to Service:
0.10%	<u>\$189.54</u>
0.10%	<u>\$55.60</u>
	<u><b>\$245.14</b></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: \_\_\_\_\_

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

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	1
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	(250)
49	TOTAL RATE BASE	(\$250)

**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>
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	-	-
		<u>4,228,730</u>				<u>464,718</u>

## Adjustment - Reduction to Working Capital Rate Base:

Mizuho	464,718
Wells	48,225
Total ADJ	<u>512,943</u>

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.

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

Line No.	DESCRIPTION	Remove AMI Rate Base
	Adjustment Number	1.04
	Workpaper Reference	E-AMI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	201
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$201)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	(78,857)
36	General	-
37	Total Plant in Service	(78,857)
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	17,669
42	General	-
43	Total Accumulated Depreciation	17,669
44	NET PLANT	(61,188)
45	DEFERRED TAXES	11,310
46	Net Plant After DFIT	(49,878)
47	DEFERRED DEBITS AND CREDITS & OTHER	11,684
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	(\$38,194)

WA Electric					
	<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	630,572	(5,160)	(236,505)	388,907	
4/30/2017	630,572	(15,479)	(315,340)	299,753	
5/31/2017	630,572	(25,798)	(394,175)	210,599	
6/30/2017	630,572	(36,117)	(473,011)	121,445	
7/31/2017	630,572	(46,436)	(551,846)	32,291	
8/31/2017	630,572	(56,755)	(630,681)	(56,863)	
9/30/2017	630,572	(67,074)	(709,516)	(146,017)	
10/31/2017	14,950,985	(247,779)	(788,351)	13,914,855	
11/30/2017	15,706,686	(379,282)	(867,186)	14,460,218	
12/31/2017	16,313,347	(504,348)	(946,021)	14,862,978	
1/31/2018	16,301,529	(630,236)	(1,102,193)	14,569,100	
2/28/2018	16,408,605	(758,041)	(1,258,365)	14,392,199	
3/31/2018	16,408,708	(886,256)	(1,414,537)	14,107,915	
4/30/2018	16,408,708	(1,014,472)	(1,570,709)	13,823,527	
5/31/2018	16,408,708	(1,142,594)	(1,726,881)	13,539,234	
6/30/2018	16,408,708	(1,270,809)	(1,883,053)	13,254,846	
7/31/2018	16,408,708	(1,399,025)	(2,039,225)	12,970,458	
8/31/2018	16,408,708	(1,527,241)	(2,195,397)	12,686,070	
9/30/2018	35,109,459	(1,782,408)	(2,351,569)	30,975,482	
10/31/2018	36,767,683	(2,193,092)	(2,507,741)	32,066,850	
11/30/2018	37,829,236	(2,602,535)	(2,663,913)	32,562,788	
12/31/2018	41,073,841	(3,034,280)	(2,820,085)	35,219,476	19,165,808
1/31/2019	43,965,708	(3,500,358)	(2,905,061)	37,560,289	20,971,962
2/28/2019	47,142,828	(3,890,123)	(3,000,471)	40,252,234	23,007,429
3/31/2019	50,821,327	(4,489,188)	(3,095,881)	43,236,258	25,298,612
4/30/2019	51,350,447	(5,013,421)	(3,194,281)	43,142,745	27,733,927
5/31/2019	55,255,025	(5,550,290)	(3,292,470)	46,412,265	30,325,271
6/30/2019	56,718,612	(6,101,976)	(3,388,717)	47,227,919	33,110,525
7/31/2019	58,455,954	(6,658,190)	(3,485,257)	48,312,507	35,998,655
8/31/2019	61,758,794	(7,155,554)	(3,564,543)	51,038,697	39,069,266
9/30/2019	64,627,118	(7,747,466)	(3,660,115)	53,219,537	41,594,128
10/31/2019	68,896,533	(8,360,403)	(3,756,955)	56,779,175	43,550,644
11/30/2019	72,324,178	(8,996,907)	(3,870,815)	59,456,456	45,700,894
12/31/2019	76,766,052	(9,561,751)	(10,174,271)	57,030,030	47,730,236
1/31/2020	79,037,528	(10,181,128)	(10,539,521)	58,316,879	49,503,867
2/29/2020	82,196,453	(10,888,790)	(10,904,771)	60,402,892	51,208,336
3/31/2020	85,117,418	(11,611,866)	(11,270,020)	62,235,532	52,839,583
4/30/2020	85,661,356	(12,342,201)	(11,635,270)	61,683,885	54,403,767
5/31/2020	89,401,062	(13,081,566)	(12,000,520)	64,318,976	55,922,427
6/30/2020	91,854,353	(13,840,805)	(12,365,770)	65,647,778	57,436,035
7/31/2020	92,228,548	(14,609,070)	(12,731,020)	64,888,458	58,894,193
8/31/2020	95,717,344	(15,394,200)	(13,096,269)	67,226,875	60,259,365

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9/30/2020	96,512,231	(16,196,483)	(13,461,519)	66,854,229	61,501,985
10/31/2020	98,229,009	(17,006,012)	(13,826,769)	67,396,228	62,512,474
11/30/2020	98,554,887	(17,821,478)	(14,192,019)	66,541,390	63,250,057
12/31/2020	98,701,518	(18,570,799)	(14,557,268)	65,573,451	63,901,239
1/31/2021	97,903,926	(19,300,247)	(14,500,090)	64,103,589	64,498,327
2/28/2021	98,465,725	(20,102,706)	(14,442,912)	63,920,107	64,885,991
3/31/2021	98,648,062	(20,907,231)	(14,385,734)	63,355,097	65,079,190
4/30/2021	99,742,033	(21,755,276)	(14,328,556)	63,658,201	65,208,102
5/31/2021	99,931,387	(22,572,906)	(14,271,378)	63,087,103	65,239,037
6/30/2021	100,063,992	(23,391,425)	(14,214,199)	62,458,368	65,054,817
7/31/2021	100,269,091	(24,211,623)	(14,157,021)	61,900,447	64,797,424
8/31/2021	100,668,646	(24,840,492)	(14,099,843)	61,728,311	64,443,817
9/30/2021	101,242,998	(25,659,382)	(14,042,665)	61,540,951	63,993,324
10/31/2021	-	-	-	-	60,963,761
11/30/2021	-	-	-	-	55,383,027
12/31/2021	-	-	-	-	49,878,242
	78,857,218	(17,668,891)	(11,310,086)	49,878,242	

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)	<b>REG ASSET</b> <b>11,684,362</b>

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)	<b>REG ASSET</b> <b>3,229,844</b>

	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 ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$19,439)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(19,439)
5	Other Revenue	(14)
6	Total Electric Revenue	(19,453)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	(19,470)
16	Total Distribution	(19,470)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(19,470)
26	OPERATING INCOME BEFORE FIT	17
FEDERAL INCOME TAX		
27	Current Accrual	4
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$13
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0



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

	<u>Washington</u>	
<b>General Business Revenue</b>		
B&O Taxes Collected through Schedule 58	19,512,968	
B&O Taxes Collected through Schedule 58A	(74,082)	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>19,438,886</u>	
<b>Other Revenue</b>		
B&O Taxes Collected through Schedule 58	13,639	
B&O Taxes Collected through Schedule 58A	0	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>13,639</u>	
<b>Total B&amp;O Taxes Collected</b>		19,452,525
<b>Expense per Account 408120</b>	<b>E-EBO-5</b> 19,544,378	
Adjustments to 408120	<u>0</u>	
Expense per Account 408120	19,544,378	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	<b>E-EBO-2</b> (74,082)	
<b>Net B&amp;O Taxes Expensed</b>		<u>19,470,296</u>
<b>Net Impact on NOI Before FIT</b>		<b><u>17,771</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**  
**ELECTRIC**

DESCRIPTION	CLASS		Schedule 58		Schedule 58A	Total
<i>(1)</i>						
<b>WASHINGTON-E6</b>						
<b>GENERAL BUSINESS</b>						
Residential	1	E-EBO-3	8,849,946	E-EBO-4	(31,257)	8,818,688
Commercial	21	E-EBO-3	9,661,907	E-EBO-4	(40,403)	9,621,504
Industrial-Firm-Misc	31	E-EBO-3	789,338	E-EBO-4	0	789,338
-Firm-Pumping	39	E-EBO-3	7,359	E-EBO-4	(1,733)	5,626
Street Lighting	51	E-EBO-3	204,419	E-EBO-4	(689)	203,730
Total General Business			19,512,968		(74,082)	<b>19,438,886</b>
<b>OTHER REVENUES</b>						
-Theft of Service	18		0		0	0
-Energy Exchanger	61-63		0		0	0
-Service Revenue	83		0		0	0
-Rent Electric Prop.	85	E-EBO-3	13,639		0	13,639
Total Other Revenues			13,639		0	<b>13,639</b>
<b>TOTAL</b>			19,526,607		(74,082)	19,452,525
<i>(2) Reverse Interdepartmental</i>	80	E-EBO-3	710		E-EBO-3	710

- (1) Schedule 58A 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

Electric CBR 12.2021 - Workpapers

Adjustment No. 2.01

Workpaper Ref. E-EBO-3

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:058

Jur	Ferc Acct	Revenue Class	Revenue Amt												
			202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	12 Month Total
WA	440000	01 RESIDENTIAL	906,092.15	870,699.47	941,459.93	677,462.95	564,350.88	597,469.89	820,283.05	813,437.63	623,506.61	548,386.45	641,813.97	844,982.58	8,849,945.56 E-EBO-2
	442200	21 FIRM COMMERCIAL	774,790.24	720,523.83	827,124.63	722,971.93	724,320.81	798,221.05	924,518.11	945,573.53	859,484.72	779,191.02	766,138.03	819,049.12	9,661,907.02 E-EBO-2
	442300	31 FIRM- INDUSTRIAL	59,453.24	62,927.07	66,462.89	62,836.68	62,232.79	64,121.12	67,891.49	75,872.98	75,338.91	67,202.41	62,261.64	62,737.23	789,338.45 E-EBO-2
		39 FIRM-PUMPING-IRRIGATION ONLY	273.05	245.18	240.95	288.23	732.61	1,038.12	1,237.32	1,243.64	962.35	520.18	306.38	270.64	7,358.65 E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	16,236.41	15,478.22	18,912.44	16,937.18	17,086.77	17,091.89	17,113.21	17,093.50	17,265.47	17,034.35	17,077.26	17,091.96	204,418.66 E-EBO-2
	448000	80 INTERDEPARTMENT REVENUE	68.18	65.65	83.91	73.37	48.04	39.03	46.63	47.24	47.43	37.67	51.20	101.33	709.68 E-EBO-2
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	13,638.72 E-EBO-2
			<b>1,758,049.83</b>	<b>1,671,075.98</b>	<b>1,855,421.31</b>	<b>1,481,706.90</b>	<b>1,369,908.46</b>	<b>1,479,117.66</b>	<b>1,832,226.37</b>	<b>1,854,405.08</b>	<b>1,577,742.05</b>	<b>1,413,508.64</b>	<b>1,488,785.04</b>	<b>1,745,369.42</b>	<b>19,527,316.74</b>
Total			<b>1,758,049.83</b>	<b>1,671,075.98</b>	<b>1,855,421.31</b>	<b>1,481,706.90</b>	<b>1,369,908.46</b>	<b>1,479,117.66</b>	<b>1,832,226.37</b>	<b>1,854,405.08</b>	<b>1,577,742.05</b>	<b>1,413,508.64</b>	<b>1,488,785.04</b>	<b>1,745,369.42</b>	<b>19,527,316.74</b>

Weather Norm Sch/Class Rev 12 ME Report

Rate Schedule Num:058A

Jur	Ferc Acct	Revenue Class	Period	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	12 Month Total
WA	440000	01 RESIDENTIAL		-3,856.36	-3,503.74	-3,265.57	-2,798.83	-2,001.71	-1,928.49	-2,294.77	-2,057.05	-1,749.90	-1,903.32	-2,464.01	-3,433.38	(31,257.13) E-EBO-2
	442200	21 FIRM COMMERCIAL		-4,690.45	-4,552.91	-4,346.97	-3,322.17	-2,612.97	-2,558.37	-2,872.09	-2,700.99	-2,416.79	-2,475.96	-3,331.93	-4,521.38	(40,402.98) E-EBO-2
	442300	39 FIRM-PUMPING-IRRIGATION ONLY		-133.99	-98.87	-95.49	-97.56	-133.04	-188.86	-257.52	-220.53	-180.08	-166.73	-82.98	-77.45	(1,733.10) E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		-56.86	-14.39	-99.33	-57.37	-57.47	-57.47	-57.50	-57.28	-57.18	-57.96	-57.96	-57.96	(688.73) E-EBO-2
<b>Total</b>				<b>(8,737.66)</b>	<b>(8,169.91)</b>	<b>(7,807.36)</b>	<b>(6,275.93)</b>	<b>(4,805.19)</b>	<b>(4,733.19)</b>	<b>(5,481.88)</b>	<b>(5,035.85)</b>	<b>(4,403.95)</b>	<b>(4,603.97)</b>	<b>(5,936.88)</b>	<b>(8,090.17)</b>	<b>(74,081.94)</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 <span style="color: red;">E-EBO-1</span>	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	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 ELECTRIC RESULTS  
(000'S OF DOLLARS)  
TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Restate Property Tax 2.02 E-RPT
	Adjustment Number	2.02
	Workpaper Reference	E-RPT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	(4)
12	Total Production & Transmission	(4)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(4)
26	OPERATING INCOME BEFORE FIT	4
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$3
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC					ALLOCATION		
	Washington	Idaho	Montana	Oregon	Total	65.53% Washington	34.47% Idaho	Total
<b>Actual Per Results</b>								
<b>P/T:</b>								
408150	3,352,298	1,298,620	8,030,251	3,565,647	16,246,816	10,646,538	5,600,277	16,246,815
408180	3,163,366	1,590,963	1,472,412	12,959	6,239,700	4,088,875	2,150,825	6,239,700
P/T Total	6,515,664	2,889,583	9,502,663	3,578,606	22,486,516	14,735,413	7,751,102	22,486,515
<b>Dist:</b>								
408170	7,946,749	3,248,541	9,512	-	11,204,802	7,946,749	3,248,541	11,195,290
<b>Actual Per Results</b>	14,462,413	6,138,124	9,512,175	3,578,606	33,691,318	22,682,162	10,999,643	33,681,805

<b>Current Period</b>								
<b>Expense</b>	Washington	Idaho	Montana	Oregon	Total	Washington	Idaho	Total
	14,462,413	6,132,002	9,512,175	3,578,606	33,685,196			
<b>P/T:</b>								
408150	3,352,298	1,292,498	8,030,251	3,565,647	16,240,694	10,642,527	5,598,167	16,240,694
408180	3,163,366	1,590,963	1,472,412	12,959	6,239,700	4,088,875	2,150,825	6,239,700
P/T	6,515,664	2,883,461	9,502,663	3,578,606	22,480,394	14,731,402	7,748,992	22,480,394
<b>Dist:</b>								
408170	7,946,749	3,248,541	9,512	-	11,204,802	7,946,749	3,248,541	11,195,290
	14,462,413	6,132,002	9,512,175	3,578,606	33,685,196	22,678,151	10,997,533	33,675,684

<b>Restating Adjustment</b>								
<b>P/T:</b>								
408150	-	(6,121)	-	-	(6,121)	(4,011)	(2,110)	(6,121)
408180	-	-	-	-	-	-	-	-
P/T	-	(6,121)	-	-	(6,121)	(4,011)	(2,110)	(6,121)
<b>Dist:</b>								
408170	-	-	-	-	-	-	-	-
	-	(6,121)	-	-	(6,121)	(4,011)	(2,110)	(6,121)

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	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>

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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	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 ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(2,557)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(2,557)
26	OPERATING INCOME BEFORE FIT	2,557
	FEDERAL INCOME TAX	
27	Current Accrual	537
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$2,020
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0



**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) (a)	Percent (b)	Allocated Net Write-offs (4) (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>

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**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)
	<u>(45,537,056)</u>	<u>(19,031,588)</u>	<u>(1,036,191)</u>	-	<u>(27,276)</u>	<u>(752,477)</u>	<u>(599,933)</u>	<u>(66,984,522)</u>

C-UE-1

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		787,704		
	(288,598)		(63,740)		
(Less) Forgiveness Program Costs-Fees recorded to 186200	<u>3,322,239</u>		<u>723,965</u>		
	C-UE-2		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					
	Direct		External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt & Forgiveness	Direct		External Admin (186349/186200)	Internal Admin (186347/186200)	Total Forgiveness Program Costs	Total Bad Debt
Bad debt (186347/407447)	Forgiveness (186349/407447)	Bad debt (186347/407447)					Forgiveness (186349/407447)					
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>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)	
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	
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	
<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>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>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>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>	
	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 ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2021  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	0
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory amortization	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	56
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	56
25	Total Electric Expenses	56
26	OPERATING INCOME BEFORE FIT	(56)
	FEDERAL INCOME TAX	
27	Current Accrual	(12)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$44)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0
50	RATE OF RETURN	
51	REVENUE REQUIREMENT	58

**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>81,435</u>	<u>55,771</u>	<u>25,664</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>12,689</u>	<b><u>10,257</u></b>	<u>2,432</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**

	<b>WUTC FEES</b>		
	<b>Total</b>	<b>Washington</b>	<b>Idaho</b>
<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
<b>Total Sales to Ultimate Consumers</b>	<b>846,902,872</b>	<b>568,171,936</b>	<b>278,730,935</b>
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
<b>Total Other Operating Revenues</b>	<b>2,652,802</b>	<b>1,312,550</b>	<b>1,340,252</b>
<b>Total Electric Subject to Fees</b>	<b>849,555,674</b>	<b>569,484,486</b>	<b>280,071,188</b>
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		<u>0.002000</u>	<u>0.001953</u>
<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
Total Sales to Ultimate Consumers	226,605,378	160,220,789	66,384,588
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
Total Other Operating Revenues	5,489,884	4,885,559	604,325
<b>Total Gas Subject to Fees</b>	232,095,262	165,106,348	66,988,914
<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

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

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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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 ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Injuries and Damages E-ID
	Adjustment Number	2.05
	Workpaper Reference	E-ID
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(226)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(226)
25	Total Electric Expenses	(226)
26	OPERATING INCOME BEFORE FIT	226
	FEDERAL INCOME TAX	
27	Current Accrual	47
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$179
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Utilities  
 Electric 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)	561,645	373,499	188,145
Total	<u>561,645</u>	<u>373,499</u>	<u>188,145</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>182,742</u>	<u>147,013</u>	<u>35,730</u>
Increase (Decrease) in Expense	(378,902)	<b>(226,487)</b>	(152,416)
Allocation Note 4: Jurisdictional Four Factor	100.000%	66.501%	33.499%

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>
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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

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 ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	FIT/DFIT/ ITC Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

AVISTA UTILITIES  
Electric FIT Adjustment  
[For the Twelve Months Ended December 31, 2021](#)

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	18,599,283	9,669,210	8,930,073
<b>Schedule M Reallocations and Adjustments</b>			
(1) <b>Open</b>			
No change to Schedule M	0	0	0
Reallocated Taxable NOI	18,599,283	9,669,210	8,930,073
FIT Accrual per Results (Per E-FIT-12A)	3,905,849	2,030,534	1,875,315
Adjusted FIT Accrual	3,905,849	2,030,534	1,875,315
<b>Total Current FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Deferred FIT Adjustment</b>			
(1) <b>Open</b>			
No Adj to Flow through per Amortization Schedule	0	0	0
<b>Total Deferred FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortized Investment Tax Credit Adjustment</b>			
ITC Amortization per Results (Per E-FIT-12A)	(484,788)	(317,682)	(167,106)
Adjusted ITC Accrual	(484,788)	(317,730)	(167,058)
<b>Amortized Investment Tax Credit - Noxon &amp; Nine Mile</b>	<b>0</b>	<b>(48)</b>	<b>48</b>
<b>Net FIT/DFIT/ITC Adjustment</b>	<b>0</b>	<b>(48)</b>	<b>48</b>
<b>FIT Adjustment for Production Tax Credit *</b>	<b>0</b>	<b>0</b>	<b>0</b>
* Production Tax Credit ceased April 2017			
<b>Net Tax Adjustment</b>	<b>0</b>	<b>(48)</b>	<b>48</b>
<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	166,795,188	113,176,659	53,618,529
Less: ID ITC Deferred & Amortization	(28,342)	0	(28,342)
Less: Interest Charges	70,398,040	47,272,583	23,125,457
	96,397,148	65,904,076	30,521,414
Current FIT per ROO	3,905,849	2,030,534	1,875,315
Deferred FIT per ROO	904,482	2,145,274	(1,240,792)
Investment Tax Credit - Noxon and Nine Mile	(484,788)	(317,682)	(167,106)
Adjustment to Tax Expense	0	(48)	48
Adjusted FIT Expense	4,325,543	3,858,078	467,465
Effective Tax Rate	4.49%	5.85%	1.53%

# Electric CBR 12.2021 - Workpapers

2021			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
<b>SCH M</b>	Schedule Ms							
997081	Deferred Compensation <sup>1</sup>	Perm	(45,244)	(25,800)	(13,236)	(7,768)	(9,446)	(101,494)
997082	Meal Disallowances	Perm	23,703	11,940	7,626	2,912	4,739	50,920
997120	Transportation Disallowance	Perm	58,725	28,593	18,259	7,557	11,610	124,744
			<u>37,184</u>	<u>14,733</u>	<u>12,649</u>	<u>2,701</u>	<u>6,903</u>	<u>74,170</u>
997000	Book Depreciation	Plant	120,115,662	58,442,724	27,666,274	10,745,269	16,235,195	233,205,124
997001	Contributions In Aid of Construction	Plant	7,227,575	3,519,109	966,326	399,931	162,862	12,275,803
997009	Rathdrum Turbine Lease	Plant	-	-	-	-	-	-
997048	AFUDC	Plant	(1,909,623)	(929,796)	(151,075)	(62,525)	(87,601)	(3,140,620)
997049	Tax Depreciation	Plant	(110,115,526)	(53,615,294)	(26,408,252)	(10,929,509)	(17,845,046)	(218,913,627)
997080	Book Transportation Depr	Plant	5,498,091	2,677,023	2,018,206	835,269	2,174,144	13,202,733
997101	Repairs 481 (a)	Plant	(29,389,998)	(14,310,002)	(7,497,168)	(3,102,832)	(6,800,000)	(61,100,000)
997111	CAPITALIZED TRANSPORTATION	Plant	(152,487)	(74,246)	(47,412)	(19,622)	(30,147)	(323,914)
997119	AFUDC Tax CPI	Plant	2,616,232	1,273,844	564,619	233,677	278,468	4,966,840
997128	Meters Expensed	Plant	(2,072,191)	(1,008,950)	(5,012,178)	(2,074,376)	(4,485,740)	(14,653,435)
997129	Mixed Service Costs (IDD#5)	Plant	(14,257,848)	(6,942,152)	(3,607,128)	(1,492,872)	(1,700,000)	(28,000,000)
			<u>(22,440,113)</u>	<u>(10,967,740)</u>	<u>(11,507,788)</u>	<u>(5,467,590)</u>	<u>(12,097,865)</u>	<u>(62,481,096)</u>
997002	Injuries and Damages	Temp	225,979	110,030	-	-	-	336,009
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	1,454,259	708,080	452,163	187,135	287,507	3,089,144
997007	Idaho PCA	Temp	-	(8,154,626)	-	-	-	(8,154,626)
997008	DSM Book Amortization	Temp	-	-	-	-	40,903	40,903
997010	Deferred Gas Credit and Refunds	Temp	-	-	(10,222,923)	(6,724,370)	(2,155,425)	(19,102,718)
997016	Redemption Expense	Temp	336,548	163,866	55,682	23,045	35,405	614,546
997018	DSM Tariff Rider	Temp	3,599,109	3,936,481	(948,582)	(1,045,547)	125,529	5,666,990
997020	FAS87 Current Pension Accrual	Temp	(7,440,438)	(3,622,752)	(2,313,404)	(957,442)	(1,470,972)	(15,805,008)
997027	Uncollectibles	Temp	891,011	(1,247,291)	38,320	(371,886)	(277,782)	(967,628)
997031	Decoupling Mechanism	Temp	15,961,547	3,563,096	(7,563,328)	(914,646)	(4,411,742)	6,634,927
997032	Interest Rate Swaps	Temp	(5,999,897)	(2,921,352)	(1,865,507)	(772,072)	(1,186,178)	(12,745,006)
997033	BPA Residential Exchange	Temp	30,402	327,465	-	-	-	357,867
997034	Montana Hydro Settlement	Temp	3,387,763	1,781,237	-	-	-	5,169,000
997035	SCH M (Leases)	Temp	117,562	59,220	15,674	5,985	8,133	206,574
997043	Washington Deferred Power Costs	Temp	(27,001,889)	-	-	-	-	(27,001,889)
997044	Non-Monetary Power Costs	Temp	(39,026)	(19,002)	-	-	-	(58,028)
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	-	-	-	-	-	-
997058	Colstrip Community Fund	Temp	(1,500,000)	-	-	-	-	(1,500,000)
997059	Spokane River Relicensing PME	Temp	-	-	-	-	-	-
997063	CDA Lake Settlement	Temp	594,583	289,503	-	-	-	884,086
997065	Amortization - Unbilled Revenue Add-Ins	Temp	330,583	400,269	730,013	21,602	390,289	1,872,756
997081	Deferred Compensation <sup>1</sup>	Temp	(171,070)	(79,523)	(54,021)	(20,067)	(33,319)	(358,000)
997083	Paid Time Off	Temp	283,185	137,883	88,049	36,441	55,986	601,544
997088	Deferred O&M Colstrip & CS2	Temp	-	(1,294,928)	-	-	-	(1,294,928)
997095	WA REC DEF	Temp	1,868,135	-	-	-	-	1,868,135
997096	CDA Settlement Costs	Temp	22,005	10,714	-	-	-	32,719
997099	Kettle Falls Diesel Leak	Temp	14,169	6,899	-	-	-	21,068
997102	Amort Idaho Earnings Test (254229)	Temp	-	-	-	-	-	-
997103	Def Project Compass	Temp	-	-	-	-	-	-
997104	Spokane River TDG	Temp	-	-	-	-	-	-
997105	WA Excess Nat Gas Line Extension	Temp	-	-	2,134,643	-	-	2,134,643
997107	MDM System	Temp	(5,717,967)	-	(2,041,549)	-	10,375	(7,749,141)
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	-	805	-	-	805
997109	TAX REFORM AMORTIZATION	Temp	-	-	(805)	-	(1,488,074)	(1,488,879)
997110	FISERVE	Temp	843,077	187,044	544,286	52,778	58	1,627,243
997114	AFUDC DEBT CWIP	Temp	264,462	128,767	82,227	34,031	52,284	561,771
997115	AFUDC EQUITY TAX DEFERRAL	Temp	(385,970)	-	(166,402)	(43,089)	-	(595,461)
997117	Colstrip Plant ADJ	Temp	(3,830,550)	(2,330,648)	-	-	-	(6,161,198)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	76,694	-	76,694
997121	OR Corp. Activity Tax (CAT)	Temp	-	-	-	-	(5,159)	(5,159)
997122	Deferred Reg. Fees	Temp	-	-	-	-	34,860	34,860
997123	EIM Deferred O&M	Temp	-	(520,864)	-	-	-	(520,864)
997124	Colstrip Recovery Offset	Temp	(357,111)	-	-	-	-	(357,111)
997125	COVID-19 Dferral	Temp	(4,296,858)	1,709,795	(919,266)	476,654	(664,278)	(3,693,953)
997126	Prepaid Expenses	Temp	(20,255)	(9,862)	(6,298)	(2,606)	(4,004)	(43,025)
997127	CARES Act SS Deferral	Temp	(966,307)	(470,495)	(300,447)	(124,345)	(191,039)	(2,052,633)
997130	Wild Fire Resiliency Deferral	Temp	(2,458,225)	(3,323,564)	-	-	-	(5,781,789)
997131	OR Tax Strategy Deferral	Temp	-	-	-	-	1,271,000	1,271,000
997132	Battery Storage Deferral	Temp	(3,848,745)	-	-	-	-	(3,848,745)
			<u>(33,831,937)</u>	<u>(10,581,650)</u>	<u>(22,260,670)</u>	<u>(10,061,705)</u>	<u>(9,575,643)</u>	<u>(86,311,605)</u>
<b>TOTAL</b>	<b>SCHEDULE Ms</b>		<b>(56,234,866)</b>	<b>(21,534,657)</b>	<b>(33,755,809)</b>	<b>(15,526,594)</b>	<b>(21,666,605)</b>	<b>(148,718,531)</b>
	DFIT Plant - Calculated	-21%	4,712,424	2,303,225	2,416,635	1,148,194	2,540,552	13,121,030
	AFUDC Equity Flowthrough		114,700	53,319	26,807	9,958	16,198	220,982
	2021 EDIT Flow-through using ARAM		(6,533,329)	(3,037,071)	(1,348,503)	(500,915)	(783,552)	(12,203,369)
	OLD Flow Through DFIT, excluding EDIT		753,748	350,386	82,900	30,794	2,382	1,220,211
	Flow Through DFIT, excluding EDIT		(786,999)	(365,843)	(170,731)	(63,420)	(80,878)	(1,467,871)
	Tax Customer Credit Amortization		(3,104,430)	(2,665,608)	(2,071,525)	(363,582)	-	(8,205,145)
	Customer Tax Credit Excess Deferred within EDIT		(183,480)	(87,819)	(80,923)	(30,828)	(89,588)	(472,638)
	Historic ITC Flow Through DFIT		38,283	16,329	-	-	-	54,612
	Plant DFIT		<u>(4,989,084)</u>	<u>(3,433,081)</u>	<u>(1,145,340)</u>	<u>230,201</u>	<u>1,605,115</u>	<u>(7,732,189)</u>
	Other DFIT (on Temp items)	-21%	7,104,707	2,222,147	4,674,741	2,112,958	2,010,885	18,125,437
	Tax Regulatory Deferral & Amort Sch 178		-	-	-	(142,326)	-	(142,326)
	<b>TOTAL DFIT Calculated using Schedule M's</b>		<b>2,115,623</b>	<b>(1,210,934)</b>	<b>3,529,401</b>	<b>2,200,833</b>	<b>3,616,000</b>	<b>10,250,922</b>
	DFIT PER ROO		2,145,274	(1,240,792)	3,667,368	2,062,522	3,616,631	10,251,003
	Difference - Immaterial		29,651	(29,858)	137,967	(138,311)	631	80

<sup>1</sup> Permanent difference caused by retirement of Board member, will not recur in the future.



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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>							<b>E</b>	<b>GN</b>	<b>GS</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</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>							<b>E</b>	<b>GN</b>	<b>GS</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</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>							<b>E</b>	<b>GN</b>	<b>GS</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</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>							<b>E</b>	<b>GN</b>	<b>GS</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</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>							<b>E</b>	<b>GN</b>	<b>GS</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</b>	<b>WA E</b>	<b>ID E</b>	<b>WA G</b>	<b>ID G</b>	<b>OR G</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 ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(31)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(31)
25	Total Electric Expenses	(31)
26	OPERATING INCOME BEFORE FIT	31
	FEDERAL INCOME TAX	
27	Current Accrual	7
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$24
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**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  
 CBR Adjustment

**\$ (58,734)**

**\$ 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.

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

Date: 4/14/2022

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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 ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	49
16	Total Distribution	49
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	49
26	OPERATING INCOME BEFORE FIT	(49)
FEDERAL INCOME TAX		
27	Current Accrual	(10)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$39)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**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>
Adjustment of Washington State Excise Tax	<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: \_\_\_\_\_

Electric 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

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

Line No.	DESCRIPTION	Net Gains & Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(68)
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	(68)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(68)
26	OPERATING INCOME BEFORE FIT	68
FEDERAL INCOME TAX		
27	Current Accrual	14
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$54
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0



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

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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)		100.000%	65.540%	34.460%					
4 (Jurisdictional 4-Factor)		100.000%	68.266%	31.734%	100.000%	72.915%	27.085%		
7 CD.AA	100.000%	69.998%			20.695%			9.307%	
9 CD.WA	100.00%	77.218%			22.782%				

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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		

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**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 ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	E-WN
	REVENUES	
1	Total General Business	(\$11,162)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(11,162)
5	Other Revenue	8,376
6	Total Electric Revenue	(2,786)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	(431)
16	Total Distribution	(431)
17	Customer Accounting	(24)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(22)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(22)
25	Total Electric Expenses	(477)
26	OPERATING INCOME BEFORE FIT	(2,309)
	FEDERAL INCOME TAX	
27	Current Accrual	(485)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,824)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

<b>12.2021</b>	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
Unbilled DDH	447	124	-78	49	74	28	59	25	2	33	33	132	-34
Normal DDC	524	0	0	0	0	15	61	217	188	42	1	0	0
Actual DDC	919	0	0	0	0	10	264	394	209	42	0	0	0
Unbilled DDC	-395	0	0	0	0	5	-203	-177	-21	0	1	0	0

Rate Group

WA Res Sched 1	-81,048,451	15,928,420	-10,019,490	6,294,295	6,781,339	4,062,595	-55,605,403	-53,236,329	-6,327,174	0	3,337,516	12,145,302	-4,409,522
No of Cust	224,164	223,400	223,400	223,400	224,058	223,625	223,766	223,954	224,344	224,612	224,900	224,963	225,551
Usage/DDH		0.575	0.575	0.575	0.409	0.409	0.409	0.000	0.000	0.000	0.409	0.409	0.575
Usage/DDC		0.000	0.000	0.000	1.343	1.343	1.343	1.343	1.343	1.343	1.343	1.343	0.000
WA Res Sched 11	-169,944	418,557	-263,286	165,398	146,159	68,385	-408,003	-459,835	-54,653	0	69,472	265,475	-117,613
No of Cust	10,160	10,076	10,076	10,076	10,026	10,070	10,164	10,188	10,206	10,217	10,283	10,209	10,326
Usage/DDH		0.335	0.335	0.335	0.197	0.197	0.197	0.000	0.000	0.000	0.197	0.197	0.335
Usage/DDC		0.000	0.000	0.000	0.255	0.255	0.255	0.255	0.255	0.255	0.255	0.255	0.000
WA Com Sched 11	-11,467,363	1,584,877	-996,939	626,282	337,821	299,767	-6,795,610	-6,144,753	-728,790	0	186,580	604,144	-440,742
No of Cust	23,423	23,281	23,281	23,281	23,411	23,301	23,503	23,441	23,433	23,491	23,570	23,471	23,612
Usage/DDH		0.549	0.549	0.549	0.195	0.195	0.195	0.000	0.000	0.000	0.195	0.195	0.549
Usage/DDC		0.000	0.000	0.000	1.481	1.481	1.481	1.481	1.481	1.481	1.481	1.481	0.000
WA Ind Sched 11	-6,602	18,761	-11,801	7,414	8,341	3,779	-20,039	-23,211	-2,811	0	3,852	14,418	-5,305
No of Cust	97	96	96	96	97	96	96	96	98	97	97	94	99
Usage/DDH		1.576	1.576	1.576	1.162	1.162	1.162	0.000	0.000	0.000	1.162	1.162	1.576
Usage/DDC		0.000	0.000	0.000	1.366	1.366	1.366	1.366	1.366	1.366	1.366	1.366	0.000
WA Res Sched 21	-438,959	176,608	-111,092	69,789	62,615	30,587	-359,421	-344,728	-40,900	0	25,917	96,055	-44,389
No of Cust	45	48	48	48	50	44	45	44	44	44	44	43	44
Usage/DDH		29.672	29.672	29.672	16.923	16.923	16.923	0.000	0.000	0.000	16.923	16.923	29.672
Usage/DDC		0.000	0.000	0.000	44.264	44.264	44.264	44.264	44.264	44.264	44.264	44.264	0.000
WA Com Sched 21	-16,345,278	1,238,022	-778,756	489,218	0	212,389	-8,772,807	-7,577,119	-879,205	0	41,841	0	-318,861
No of Cust	1,675	1,714	1,714	1,714	1,747	1,669	1,698	1,682	1,645	1,649	1,644	1,617	1,610
Usage/DDH		5.825	5.825	5.825	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.825
Usage/DDC		0.000	0.000	0.000	25.451	25.451	25.451	25.451	25.451	25.451	25.451	25.451	0.000
WA Total Sched 31	-15,840,852	0	0	0	0	195,689	-8,171,521	-7,063,716	-841,039	0	39,735	0	0
No of Cust	2,527	2,521	2,521	2,521	2,537	2,490	2,561	2,539	2,548	2,513	2,528	2,513	2,528
Usage/DDH		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Usage/DDC		0.000	0.000	0.000	15.718	15.718	15.718	15.718	15.718	15.718	15.718	15.718	0.000

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	12.2021	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Res Sched 1		-31,367,747	8,169,501	-5,138,880	3,228,271	3,754,898	2,076,190	-23,708,151	-23,296,238	-2,767,838	0	1,825,328	6,766,571	-2,277,399
No of Cust		114,125	113,396	113,396	113,396	113,771	113,714	114,010	114,053	114,213	114,327	115,003	114,937	115,288
Usage/DDH			0.581	0.581	0.581	0.446	0.446	0.446	0.000	0.000	0.000	0.446	0.446	0.581
Usage/DDC			0.000	0.000	0.000	1.154	1.154	1.154	1.154	1.154	1.154	1.154	1.154	0.000
ID Res Sched 11		-172,812	215,710	-135,689	85,240	88,355	41,813	-272,820	-300,057	-35,704	0	42,099	161,107	-62,866
No of Cust		6,157	5,978	5,978	5,978	6,123	6,122	6,184	6,187	6,205	6,241	6,275	6,259	6,354
Usage/DDH			0.291	0.291	0.291	0.195	0.195	0.195	0.000	0.000	0.000	0.195	0.195	0.291
Usage/DDC			0.000	0.000	0.000	0.274	0.274	0.274	0.274	0.274	0.274	0.274	0.274	0.000
ID Com Sched 11		-8,093,070	932,796	-586,759	368,605	425,142	290,448	-5,024,253	-4,664,336	-553,921	0	218,269	759,713	-258,774
No of Cust		16,849	16,754	16,754	16,754	16,848	16,728	16,907	16,860	16,876	16,841	17,031	16,878	16,951
Usage/DDH			0.449	0.449	0.449	0.341	0.341	0.341	0.000	0.000	0.000	0.341	0.341	0.449
Usage/DDC			0.000	0.000	0.000	1.563	1.563	1.563	1.563	1.563	1.563	1.563	1.563	0.000
ID Ind Sched 11		-22,811	11,378	-7,157	4,496	4,246	2,212	-20,580	-21,283	-2,461	0	1,976	7,509	-3,147
No of Cust		115	113	113	113	115	116	116	118	115	114	113	114	114
Usage/DDH			0.812	0.812	0.812	0.499	0.499	0.499	0.000	0.000	0.000	0.499	0.499	0.812
Usage/DDC			0.000	0.000	0.000	1.019	1.019	1.019	1.019	1.019	1.019	1.019	1.019	0.000
ID Res Sched 21		-115,640	33,842	-21,287	13,373	10,725	6,337	-83,983	-80,682	-9,572	0	5,239	19,132	-8,764
No of Cust		18	18	18	18	18	18	18	18	18	17	18	18	17
Usage/DDH			15.162	15.162	15.162	8.052	8.052	8.052	0.000	0.000	0.000	8.052	8.052	15.162
Usage/DDC			0.000	0.000	0.000	25.324	25.324	25.324	25.324	25.324	25.324	25.324	25.324	0.000
ID Com Sched 21		-6,249,841	469,655	-295,428	185,590	0	83,376	-3,359,713	-2,888,872	-340,562	0	16,030	0	-119,917
No of Cust		791	814	814	814	816	801	795	784	779	778	770	768	758
Usage/DDH			4.653	4.653	4.653	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.653
Usage/DDC			0.000	0.000	0.000	20.818	20.818	20.818	20.818	20.818	20.818	20.818	20.818	0.000
ID Total Sched 31		-5,102,987	0	0	0	0	63,629	-2,634,569	-2,274,805	-270,069	0	12,827	0	0
No of Cust		1,526	1512	1512	1512	1535	1513	1543	1528	1529	1537	1525	1523	1537
Usage/DDH			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Usage/DDC			0.000	0.000	0.000	8.411	8.411	8.411	8.411	8.411	8.411	8.411	8.411	0.000
Total Electric Adjustment		-176,442,357	29,198,127	-18,366,564	11,537,971	11,619,641	7,437,196	-115,236,873	-108,375,964	-12,854,699	0	5,826,681	20,839,426	-8,067,299
WA subtotal		-125,317,449	19,365,245	-12,181,364	7,652,396	7,336,275	4,873,191	-80,132,804	-74,849,691	-8,874,572	0	3,704,913	13,125,394	-5,336,432
ID subtotal		-51,124,908	9,832,882	-6,185,200	3,885,575	4,283,366	2,564,005	-35,104,069	-33,526,273	-3,980,127	0	2,121,768	7,714,032	-2,730,867
Summarize by Schedule														
WA Sch 1		-81,048,451	15,928,420	-10,019,490	6,294,295	6,781,339	4,062,595	-55,605,403	-53,236,329	-6,327,174	0	3,337,516	12,145,302	-4,409,522
WA Sch 11		-11,643,909	2,022,195	-1,272,026	799,094	492,321	371,931	-7,223,652	-6,627,799	-786,254	0	259,904	884,037	-563,660
WA Sch 21		-16,784,237	1,414,630	-889,848	559,007	62,615	242,976	-9,132,228	-7,921,847	-920,105	0	67,758	96,055	-363,250
WA Sch 31		-15,840,852	0	0	0	0	195,689	-8,171,521	-7,063,716	-841,039	0	39,735	0	0
ID Sch 1		-31,367,747	8,169,501	-5,138,880	3,228,271	3,754,898	2,076,190	-23,708,151	-23,296,238	-2,767,838	0	1,825,328	6,766,571	-2,277,399
ID Sch 11		-8,288,693	1,159,884	-729,605	458,341	517,743	334,473	-5,317,653	-4,985,676	-592,086	0	262,344	928,329	-324,787
ID Sch 21		-6,365,481	503,497	-316,715	198,963	10,725	89,713	-3,443,696	-2,969,554	-350,134	0	21,269	19,132	-128,681
ID Sch 31		-5,102,987	0	0	0	0	63,629	-2,634,569	-2,274,805	-270,069	0	12,827	0	0

12.2021	Total	January	February	March	April	May	June	July	August	September	October	November	December
<b>Revenue Adjustment</b>													
WA Sch 1	(\$7,866,897)	\$1,557,003	(\$979,405)	\$615,267	\$662,876	\$397,119	(\$5,435,428)	(\$5,203,851)	(\$618,481)	\$0	\$342,997	\$1,248,173	(\$453,167)
WA Sch 11	(\$998,917)	\$173,666	(\$109,242)	\$68,626	\$42,281	\$31,941	(\$620,367)	(\$569,195)	(\$67,523)	\$0	\$22,796	\$77,539	(\$49,439)
WA Sch 21	(\$1,131,913)	\$95,374	(\$59,994)	\$37,688	\$4,222	\$16,381	(\$615,695)	(\$534,091)	(\$62,033)	\$0	\$4,677	\$6,630	(\$25,072)
WA Sch 31	(\$1,164,202)	\$0	\$0	\$0	\$0	\$14,383	(\$600,607)	(\$519,183)	(\$61,816)	\$0	\$3,021	\$0	\$0
<b>Total WA</b>	<b>(\$11,161,929)</b>	\$1,826,043	(\$1,148,641)	\$721,581	\$709,379	\$459,824	(\$7,272,097)	(\$6,826,320)	(\$809,853)	\$0	\$373,491	\$1,332,342	(\$527,678)
	73%	68%	68%	68%	64%	67%	71%	70%	70%	#DIV/0!	65%	64%	67%
<b>Decoupling Revenue Offset</b>													
WA Sch 1	(\$6,271,788)	\$1,255,159	(\$789,536)	\$495,990	\$534,370	\$320,133	(\$4,381,706)	(\$4,195,023)	(\$498,581)	\$0	\$297,607	\$1,082,997	(\$393,198)
WA Sch 11	(\$775,160)	\$135,345	(\$85,137)	\$53,483	\$32,952	\$24,893	(\$483,479)	(\$443,598)	(\$52,623)	\$0	\$19,261	\$65,516	(\$41,773)
WA Sch 21	(\$814,918)	\$68,567	(\$43,131)	\$27,095	\$3,035	\$11,777	(\$442,639)	(\$383,972)	(\$44,597)	\$0	\$3,755	\$5,324	(\$20,132)
WA Sch 31	(\$863,805)	\$0	\$0	\$0	\$0	\$10,675	(\$445,757)	(\$385,326)	(\$45,878)	\$0	\$2,481	\$0	\$0
<b>Total WA</b>	<b>(\$8,725,671)</b>	\$1,459,071	(\$917,804)	\$576,568	\$570,357	\$356,803	(\$5,307,824)	(\$5,022,593)	(\$595,801)	\$0	\$320,623	\$1,153,837	(\$455,103)
Revenue Related Expenses	\$349,270	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	\$8,376,401	\$203,912	(\$128,268)	\$80,578	\$35,987	\$47,345	(\$1,371,875)	(\$1,212,896)	(\$143,098)	\$0	\$25,497	\$70,840	(\$61,905)
<b>Revenue not captured in Decoupling</b>													
WA Sch 1	(\$1,595,109)	\$301,844	(\$189,869)	\$119,277	\$128,506	\$76,986	(\$1,053,722)	(\$1,008,828)	(\$119,900)	\$0	\$45,390	\$165,176	(\$59,969)
WA Sch 11	(\$223,757)	\$38,321	(\$24,105)	\$15,143	\$9,329	\$7,048	(\$136,888)	(\$125,597)	(\$14,900)	\$0	\$3,535	\$12,023	(\$7,666)
WA Sch 21	(\$316,995)	\$26,807	(\$16,863)	\$10,593	\$1,187	\$4,604	(\$173,056)	(\$150,119)	(\$17,436)	\$0	\$922	\$1,306	(\$4,940)
WA Sch 31	(\$300,397)	\$0	\$0	\$0	\$0	\$3,708	(\$154,850)	(\$133,857)	(\$15,938)	\$0	\$540	\$0	\$0
<b>Total WA</b>	<b>(\$2,436,258)</b>	\$366,972	(\$230,837)	\$145,013	\$139,022	\$92,346	(\$1,518,516)	(\$1,418,401)	(\$168,174)	\$0	\$50,387	\$178,505	(\$72,575)
ID Sch 1	(\$2,958,525)	\$778,799	(\$489,889)	\$307,751	\$357,954	\$197,923	(\$2,260,098)	(\$2,220,830)	(\$263,858)	\$0	\$183,190	\$679,093	(\$228,560)
ID Sch 11	(\$514,828)	\$72,423	(\$45,557)	\$28,619	\$32,328	\$20,884	(\$332,034)	(\$311,306)	(\$36,970)	\$0	\$17,205	\$60,880	(\$21,300)
ID Sch 21	(\$321,643)	\$25,422	(\$15,991)	\$10,046	\$542	\$4,530	(\$173,872)	(\$149,933)	(\$17,678)	\$0	\$1,134	\$1,020	(\$6,863)
ID Sch 31	(\$417,581)	\$0	\$0	\$0	\$0	\$5,207	(\$215,613)	(\$186,170)	(\$22,102)	\$0	\$1,097	\$0	\$0
<b>Total ID</b>	<b>(\$4,212,577)</b>	\$876,644	(\$551,437)	\$346,416	\$390,824	\$228,544	(\$2,981,617)	(\$2,868,239)	(\$340,608)	\$0	\$202,626	\$740,993	(\$256,723)
	27%	32%	32%	32%	36%	33%	29%	30%	30%	#DIV/0!	35%	36%	33%
<b>FCA Revenue Offset</b>													
ID Sch 1	(\$2,282,854)	\$598,090	(\$376,217)	\$236,342	\$274,896	\$151,998	(\$1,735,674)	(\$1,705,517)	(\$202,633)	\$0	\$137,557	\$509,929	(\$171,625)
ID Sch 11	(\$333,977)	\$46,766	(\$29,418)	\$18,480	\$20,876	\$13,485	(\$214,408)	(\$201,023)	(\$23,873)	\$0	\$10,646	\$37,672	(\$13,180)
ID Sch 21	(\$180,582)	\$14,285	(\$8,985)	\$5,645	\$305	\$2,546	(\$97,697)	(\$84,246)	(\$9,933)	\$0	\$602	\$542	(\$3,646)
ID Sch 31	(\$304,739)	\$0	\$0	\$0	\$0	\$3,800	(\$157,336)	(\$135,851)	(\$16,128)	\$0	\$776	\$0	\$0
<b>Total ID</b>	<b>(\$3,102,152)</b>	\$659,141	(\$414,620)	\$260,467	\$296,077	\$171,829	(\$2,205,115)	(\$2,126,637)	(\$252,567)	\$0	\$149,581	\$548,143	(\$188,451)
Revenue Related Expenses	\$17,469	0.005451	0.005451	0.005451	0.005451	0.005451	0.005451	0.005451	0.005451	0.004354	0.004354	0.004354	0.004354
FCA Adjustment	\$3,084,683	\$61,051	(\$38,403)	\$24,125	\$21,181	\$19,831	(\$469,441)	(\$421,120)	(\$49,934)	\$0	\$12,024	\$38,214	(\$16,826)
<b>Revenue not captured in FCA</b>													
ID Sch 1	(\$675,671)	\$180,709	(\$113,672)	\$71,409	\$83,058	\$45,925	(\$524,424)	(\$515,313)	(\$61,225)	\$0	\$45,633	\$169,164	(\$56,935)
ID Sch 11	(\$180,851)	\$25,657	(\$16,139)	\$10,139	\$11,452	\$7,399	(\$117,626)	(\$110,283)	(\$13,097)	\$0	\$6,559	\$23,208	(\$8,120)
ID Sch 21	(\$141,061)	\$11,137	(\$7,006)	\$4,401	\$237	\$1,984	(\$76,175)	(\$65,687)	(\$7,745)	\$0	\$532	\$478	(\$3,217)
ID Sch 31	(\$112,842)	\$0	\$0	\$0	\$0	\$1,407	(\$58,277)	(\$50,319)	(\$5,974)	\$0	\$321	\$0	\$0
<b>Total ID</b>	<b>(\$1,110,425)</b>	\$217,503	(\$136,817)	\$85,949	\$94,747	\$56,715	(\$776,502)	(\$741,602)	(\$88,041)	\$0	\$53,045	\$192,850	(\$68,272)
<b>Total Revenue</b>	<b>(\$15,374,506)</b>	\$2,702,687	(\$1,700,078)	\$1,067,997	\$1,100,203	\$688,368	(\$10,253,714)	(\$9,694,559)	(\$1,150,461)	\$0	\$576,117	\$2,073,335	(\$784,401)
WA ERM RRC	(\$2,328,233)	\$350,705	(\$220,605)	\$138,585	\$132,860	\$88,253	(\$1,451,205)	(\$1,355,528)	(\$160,718)	\$0	\$48,164	\$170,630	(\$69,374)
ID PCA LCAR	(\$1,104,215)	\$216,323	(\$136,074)	\$85,483	\$94,234	\$56,408	(\$772,290)	(\$737,578)	(\$87,563)	\$0	\$52,811	\$192,002	(\$67,971)
<b>Total Expense</b>	<b>(\$3,432,448)</b>	\$567,028	(\$356,679)	\$224,068	\$227,094	\$144,661	(\$2,223,495)	(\$2,093,106)	(\$248,281)	\$0	\$100,975	\$362,632	(\$137,345)
<b>Estimated Margin</b>	<b>(\$114,235)</b>	\$17,447	(\$10,975)	\$6,894	\$6,675	\$4,400	(\$71,523)	(\$66,897)	(\$7,934)	\$0	\$2,457	\$8,723	(\$3,502)

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 Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)														
WA Sch 1		0.09775	0.09775	0.09775	0.09775	0.09775	0.09775	0.09775	0.09775	0.09775	0.09775	0.10277	0.10277	0.10277
WA Sch 11		0.08588	0.08588	0.08588	0.08588	0.08588	0.08588	0.08588	0.08588	0.08588	0.08588	0.08771	0.08771	0.08771
WA Sch 21		0.06742	0.06742	0.06742	0.06742	0.06742	0.06742	0.06742	0.06742	0.06742	0.06742	0.06902	0.06902	0.06902
WA Sch 31		0.07350	0.07350	0.07350	0.07350	0.07350	0.07350	0.07350	0.07350	0.07350	0.07350	0.07603	0.07603	0.07603
ERM RRC		0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01300	0.01300	0.01300
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)														
ID Sch 1		0.09533	0.09533	0.09533	0.09533	0.09533	0.09533	0.09533	0.09533	0.09533	0.10036	0.10036	0.10036	0.10036
ID Sch 11		0.06244	0.06244	0.06244	0.06244	0.06244	0.06244	0.06244	0.06244	0.06244	0.06558	0.06558	0.06558	0.06558
ID Sch 21		0.05049	0.05049	0.05049	0.05049	0.05049	0.05049	0.05049	0.05049	0.05049	0.05333	0.05333	0.05333	0.05333
ID Sch 31		0.08184	0.08184	0.08184	0.08184	0.08184	0.08184	0.08184	0.08184	0.08184	0.08551	0.08551	0.08551	0.08551
PCA LCAR		0.02200	0.02200	0.02200	0.02200	0.02200	0.02200	0.02200	0.02200	0.02200	0.02489	0.02489	0.02489	0.02489
WA Schedule 1	20 GRC Block Usage, Bills & Basek		Baseload Usage	Percentage	WS Usage	Percentage			4/1/2020		10/1/2021		5/1/2018	
Block 1	1,632,639,774		1,508,841,792	100.00%	123,797,982	13.35%			0.08103		0.08519		0.07533	
Block 2	504,552,668		0	0.00%	504,552,668	54.40%			0.09427		0.09911		0.08765	
Block 3	299,072,582		0	0.00%	299,072,582	32.25%			0.11053		0.11621		0.10276	
	2,436,265,024		1,508,841,792	100.00%	927,423,232	100.00%			0.09775		0.10277		0.09088	
	2,619,517	576	1,508,841,792						9.958¢		10.277¢		9.243¢	
WA Schedule 11														
Block 1	435,979,118		435,979,118	75.96%	0	0.00%			0.11686		0.11936		0.11349	
Block 2	191,116,384		138,009,347	24.04%	53,107,037	100.00%			0.08588		0.08771		0.08341	
	627,095,502		573,988,465	100.00%	53,107,037	100.00%			0.08588		0.08771		0.08341	
	391,801	1,465	573,988,465						8.588¢		8.771¢		8.341¢	
WA Schedule 21														
Block 1	1,229,791,152		1,229,791,152	85.92%	0	0.00%			0.07535		0.07714		0.07189	
Block 2	146,237,824		201,543,720	14.08%	-55,305,896	100.00%			0.06742		0.06902		0.06430	
	1,376,028,976		1,431,334,872	100.00%	-55,305,896	100.00%			0.06742		0.06902		0.06430	
	22,941	62,392	1,431,334,872						6.742¢		7.333¢		6.430¢	
WA Schedule 31														
Block 1	35,517,018		35,517,018	70.55%	0	0.00%			0.10292		0.10646			
Block 2	11,273,720		11,273,720	22.39%	0	0.00%			0.10292		0.10646			
Block 3	92,769,241		3,552,106	7.06%	92,769,241	100.00%			0.07350		0.07603			
	139,559,979		50,342,844	100.00%	92,769,241	100.00%			0.07350		0.07603			
	29,492	1,707	50,342,844						0.000¢		0.000¢			
									ERM RRA rate		0.01811		0.01811	
									Decoupling RRA rate		0.01895		0.01900	
									Decoupling Conversion Factor		0.044369			
ID Schedule 1	21 GRC Block Usage, Bills & Baseload										12/1/2019		9/1/2021	
Block 1	661,335,225		661,335,225	89.30%	0	0.00%			0.08482		0.08930		0.08574	
Block 2	535,581,972		79,262,193	10.70%	456,319,779	100.00%			0.09533		0.10036		0.09637	
	1,196,917,197		740,597,418	100.00%	456,319,779	100.00%			0.09533		0.10036		0.09637	
	1,317,789	562	740,597,418						9.533¢		10.036¢		9.637¢	
ID Schedule 11														
Block 1	278,952,895		278,952,895	85.64%	0	0.00%			0.08909		0.09357		0.09857	
Block 2	110,779,274		46,759,569	14.36%	64,019,705	100.00%			0.06244		0.06558		0.06909	
	389,732,169		325,712,464	100.00%	64,019,705	100.00%			0.06244		0.06558		0.06909	
	264,377	1,232	325,712,464						6.244¢		6.558¢		6.909¢	
ID Schedule 21														
Block 1	575,250,697		575,250,697	93.79%	0	0.00%			0.05991		0.06328		0.06361	
Block 2	49,210,469		38,113,007	6.21%	11,097,462	100.00%			0.05049		0.05333		0.05362	
	624,461,166		613,363,704	100.00%	11,097,462	100.00%			0.05049		0.05333		0.05362	
	12,718	48,228	613,363,704						5.049¢		5.333¢		5.362¢	
ID Schedule 31														
Block 1	20,736,926		20,736,926	47.72%	0	0.00%			0.09691		0.10126			
Block 2	5,826,940		5,826,940	13.41%	0	0.00%			0.09691		0.10126			
Block 3	33,787,901		16,890,611	38.87%	33,787,901	100.00%			0.08184		0.08551			
	60,351,767		43,454,477	100.00%	33,787,901	100.00%			0.08184		0.08551			
	17,237	2,521	43,454,477						0.000¢		0.000¢			
									PCA LCAR (expense)		0.02200		0.02484	
									FCA LCAR (revenue)		0.02212		0.02499	
									FCA Conversion Factor		0.005451		0.004354	

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

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

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Shoulder Mo Cooling Apr, May, Oct, Nov	Summer Mo Cooling Jun, Jul, Aug, Sep	Usage/Cust Base Load	Usage/Cust 2021 Low	Durbin Watson test results
<b>Washington Electric</b>								
0.957	WR1	0.409	0.575	1.343	1.343	581	699	No Autocorrelation
0.961	WR11	0.197	0.335	0.255	0.255	354	397	Corrected with AR(1)
0.842	WC11	0.195	0.549	1.481	1.481	1,753	1,779	Corrected with AR(1),(2)
0.886	WI11	1.162	1.576	1.366	1.366	3,751	3,724	Corrected with AR(1),(2)
0.866	WT11	0.196	0.488	1.111	1.111	1,356	1,372	Corrected with AR(1),(2)
0.876	WR21	16.923	29.672	44.264	44.264	41,708	45,019	Corrected with AR(1)
0.788	WC21	0.000	5.825	25.451	25.451	57,940	52,428	Corrected with AR(1),(2)
0.513	WI21	0.000	5.981	23.662	23.662	105,489	93,807	Corrected with AR(1),(2)
0.785	WT21	0.000	6.414	24.867	24.867	59,587	53,986	Corrected with AR(1),(2)
0.860	WT31	0.000	0.000	15.718	15.718	1,707	1,577	No Autocorrelation
<b>Idaho Electric</b>								
0.965	IR1	0.446	0.581	1.154	1.154	567	684	No Autocorrelation
0.970	IR11	0.195	0.291	0.274	0.274	274	322	No Autocorrelation
0.844	IC11	0.341	0.449	1.563	1.563	1,568	1,672	No Autocorrelation
0.812	II11	0.499	0.812	1.019	1.019	3,401	3,169	Corrected with AR(1)
0.869	IT11	0.222	0.515	1.233	1.233	1,218	1,324	No Autocorrelation
0.861	IR21	8.052	15.162	25.324	25.324	24,695	27,702	Corrected with AR(1)
0.829	IC21	0.000	4.653	20.818	20.818	47,749	48,115	Corrected with AR(1)
0.440	II21	0.000	7.049	0.000	0.000	104,900	96,448	Corrected with AR(1),(2)
0.760	IT21	0.000	5.038	19.672	19.672	47,349	50,636	Corrected with AR(1),(2)
0.880	IT31	0.000	0.000	8.411	8.411	2,521	2,227	No Autocorrelation

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

Note: 2021 is the first year Schedule 31 weather sensitivity was calculated due to the extreme heat events in June/July 2021.

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

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

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	30 YEAR AVG		ADJUSTMENT NORM - ACT DDH	ADJUSTMENT NORM - ACT DDC
			1992- 2021 DDH	1992 - 2021 DDC		
Jan - 21	970	0	1,094	0	124	0
Feb - 21	999	0	921	0	-78	0
Mar - 21	723	0	772	0	49	0
Apr - 21	467	0	541	0	74	0
May - 21	263	10	291	15	28	5
Jun - 21	72	264	131	61	59	-203
Jul - 21	0	394	25	217	25	-177
Aug - 21	25	209	27	188	2	-21
Sep - 21	128	42	161	42	33	0
Oct - 21	503	0	536	1	33	1
Nov - 21	736	0	868	0	132	0
Dec - 21	1,152	0	1,118	0	-34	0
	<hr/>					
	6,038	919	6,485	524	447	-395
Heating Season Totals	5,885		6,272		387	
Summer Season Totals		919		523		-396

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

1,094

Heating Degree Day History

Heating Season

		July	August	September	October	November	December	January	February	March	April	May	June	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

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Spokane AP Weather Station  
Cooling Degree Day History

		January	February	March	April	May	June	July	August	September	October	November	December	Total
1	2021	0	0	0	0	10	264	394	209	42	0	0	0	919
2	2020	0	0	0	0	11	49	205	223	65	3	0	0	556
3	2019	0	0	0	0	14	87	152	230	40	0	0	0	523
4	2018	0	0	0	1	37	31	280	209	15	0	0	0	573
5	2017	0	0	0	0	35	86	303	281	89	0	0	0	794
6	2016	0	0	0	6	6	114	152	209	7	0	0	0	494
7	2015	0	0	0	0	32	225	300	251	20	0	0	0	828
8	2014	0	0	0	0	6	14	348	238	47	1	0	0	654
9	2013	0	0	0	0	30	48	284	239	108	0	0	0	709
10	2012	0	0	0	2	8	20	251	227	27	0	0	0	535
11	2011	0	0	0	0	5	18	103	195	105	0	0	0	426
12	2010	0	0	0	0	4	19	178	165	10	4	0	0	380
13	2009	0	0	0	0	23	47	245	196	78	0	0	0	589
14	2008	0	0	0	0	27	60	182	176	29	4	0	0	478
15	2007	0	0	0	0	7	56	338	143	32	0	0	0	576
16	2006	0	0	0	0	41	66	285	161	62	0	0	0	615
17	2005	0	0	0	0	13	32	179	174	11	0	0	0	409
18	2004	0	0	0	0	0	96	249	225	1	0	0	0	571
19	2003	0	0	0	0	12	58	266	174	66	2	0	0	578
20	2002	0	0	0	0	0	63	231	81	30	0	0	0	405
21	2001	0	0	0	0	29	19	146	213	54	0	0	0	461
22	2000	0	0	0	0	0	29	146	129	16	0	0	0	320
23	1999	0	0	0	0	7	41	118	210	14	0	0	0	390
24	1998	0	0	0	0	6	22	325	234	110	0	0	0	697
25	1997	0	0	0	0	14	9	122	209	30	6	0	0	390
26	1996	0	0	0	0	0	16	198	150	17	0	0	0	381
27	1995	0	0	0	0	14	29	119	59	38	0	0	0	259
28	1994	0	0	0	0	9	37	280	159	43	0	0	0	528
29	1993	0	0	0	0	36	27	11	64	34	0	0	0	172
30	1992	0	0	0	0	25	159	124	209	11	8	0	0	536
1992 - 2021 30-Year Average		0	0	0	0	15	61	217	188	42	1	0	0	524

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

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

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
	REVENUES	
1	Total General Business	(\$22,446)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(22,446)
5	Other Revenue	13,235
6	Total Electric Revenue	(9,211)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(222)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	9,653
11	Taxes	-
12	Total Production & Transmission	9,431
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	(868)
16	Total Distribution	(868)
17	Customer Accounting	(48)
18	Customer Service & Information	(23,319)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(45)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	1,730
23	Taxes	-
24	Total Admin. & General	1,685
25	Total Electric Expenses	(13,119)
26	OPERATING INCOME BEFORE FIT	3,908
	FEDERAL INCOME TAX	-
27	Current Accrual	821
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	3,087
31	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

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

Adder Schedule Amounts Embedded in Results of Operations  
Washington Electric

Line No.	DESCRIPTION	Conversion Factor	Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.15)										Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
			Schedule 59 Residential Exchange Credit	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 76 Tax Credit	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/Rebate	Schedule 94 2015 GRC Rate Credit	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Eliminate Contra-Decoupling Deferral			
REVENUES														
1	Total General Business	0.957198	\$ (10,341,759)	\$ 13,826,409	\$ (4,485,614)	\$ 24,361,791	\$ 232,177	\$ (1,404,015)	\$ 204,376	\$ 52,538	\$ -	\$ 22,445,903	\$ (22,446)	
2	Interdepartmental Sales											\$ -		
3	Sales for Resale											\$ -		
4	Total Sales of Electricity		\$ (10,341,759)	\$ 13,826,409	\$ (4,485,614)	\$ 24,361,791	\$ 232,177	\$ (1,404,015)	\$ 204,376	\$ 52,538	\$ -	\$ 22,445,903	\$ (22,446)	
5	Other Revenue			\$ (13,234,606)								\$ (13,234,606)	\$ 13,235	
6	Total Electric Revenue		\$ (10,341,759)	\$ 591,803	\$ (4,485,614)	\$ 24,361,791	\$ 232,177	\$ (1,404,015)	\$ 204,376	\$ 52,538	\$ -	\$ 9,211,297	\$ (9,211)	
EXPENSES														
Production and Transmission														
7	Operating Expenses						\$ 222,239					\$ 222,239	\$ (222)	
8	Purchased Power											\$ -		
9	Depreciation/Amortization											\$ -		
10	Regulatory Amortization		\$ (9,899,107)						\$ 195,325	\$ 50,289		\$ (9,653,493)	\$ 9,653	
11	Taxes											\$ -		
12	Total Production & Transmission		\$ (9,899,107)	\$ -	\$ -	\$ -	\$ 222,239	\$ -	\$ 195,325	\$ 50,289	\$ -	\$ (9,431,254)	\$ 9,431	
Distribution														
13	Operating Expenses											\$ -		
14	Depreciation/Amortization											\$ -		
15	Taxes	0.038651	\$ (399,716)	\$ 534,400	\$ (173,372)	\$ 941,599	\$ 8,974	\$ (54,266)	\$ 7,899	\$ 2,031	\$ -	\$ 867,549	\$ (868)	
16	Total Distribution		\$ (399,716)	\$ 534,400	\$ (173,372)	\$ 941,599	\$ 8,974	\$ (54,266)	\$ 7,899	\$ 2,031	\$ -	\$ 867,549	\$ (868)	
17	Customer Accounting	0.002152	\$ (22,253)	\$ 29,751	\$ (9,652)	\$ 52,420	\$ 500	\$ (3,021)	\$ 440	\$ 113	\$ -	\$ 48,297	\$ (48)	
18	Customer Service & Information				\$ 23,319,049							\$ 23,319,049	\$ (23,319)	
19	Sales Expenses											\$ -		
Administrative & General														
20	Operating Expenses	0.002000	\$ (20,684)	\$ 27,653	\$ (8,971)	\$ 48,724	\$ 464	\$ (2,808)	\$ 409	\$ 105	\$ -	\$ 44,892	\$ (45)	
21	Depreciation/Amortization											\$ -	\$ -	
22	Regulatory Deferrals/Amortization				\$ (385,970)			\$ (1,343,920)				\$ (1,729,890)	\$ 1,730	
23	Taxes											\$ -		
24	Total Admin. & General		\$ (20,684)	\$ 27,653	\$ (394,941)	\$ 48,724	\$ 464	\$ (1,346,728)	\$ 409	\$ 105	\$ -	\$ (1,684,998)	\$ 1,685	
25	Total Electric Expenses		\$ (10,341,759)	\$ 591,803	\$ (577,965)	\$ 24,361,791	\$ 232,177	\$ (1,404,015)	\$ 204,073	\$ 52,538	\$ -	\$ 13,118,643	\$ (13,119)	
26	OPERATING INCOME BEFORE FIT		\$ -	\$ 0	\$ (3,907,649)	\$ -	\$ -	\$ -	\$ 303	\$ -	\$ -	\$ (3,907,346)	\$ 3,908	
	FIT	0.210000	\$ -	\$ 0	\$ (820,606)	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ (820,543)	\$ 821	
	Deferred FIT Amortization		\$ -	\$ -	\$ (3,086,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,086,430)	\$ 3,087	
	Net Operating Income		\$ -	\$ 0	\$ (613)	\$ -	\$ -	\$ -	\$ 240	\$ -	\$ -	\$ (373)	\$ -	

	A	B	C	D	E	F
1	Query Name: V2 Transactions_by_FERC_GL_Detail					
2	Accounting Periods : 202101 through 202112		Selected Accounts			
3						
4	Source Id:<All>	Jurisdiction:WA	Service:ED			
5						
6				Transaction Amount		
7	Ferc Acct	Ferc Acct Desc				
8	407395	OPTIONAL RENEWABLE POWER REV O	195,324.93	Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account)		
9	407419	AFUDC EQUITY TAX DEFERRAL AMORT	(385,969.92)	Schedule 76 amortization, calendar (Reg Credit - Amortization AFUDC Equity Tax Deferral)		
10	407450	AMORT BPA RX	(9,864,980.74)	Schedule 59 amortization (ResX), billed		
11	407493	AMORT EXP - 2015 REMAND REFUND	(1,343,920.00)	Schedule 94 amortization of 2015 Remand		
12	407494	AMORT SCH 98 REC REV	50,289.00	Sch 98 amortization unbilled (REC Rev)		
13	407499	AMORT SCH 59 BPA RES EXCH CRED	(34,126.00)	Sch 59 amortization (ResX), unbilled		
14	557161	AMORT UNBILLED ADD-ONS	222,239.00	Sch 93 amortization, unbilled (ERM)		
15	557290	WA ERM AMORTIZATION	(19,067,343.00)	Sch 93 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)		
16	557324	DEF POWER SUPPLY EXP-REC AMORT	(1,339,361.90)	Sch 98 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)		
17	908600	CUST SVC & INFO EXP	23,487,728.78	Schedule 89/91/92 billed revenue offset		
18	908690	AMORT UNBILLED DSM TARIFF RIDE	(168,680.00)	Schedule 89/91/92 unbilled revenue offset		
19	456311	CONTRA DECOUPLING DEFERRAL	\$0.00	amortization of prior period reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB		
20	456329	AMORTIZE RES DECOUPLING	3,132,454.87	Sch 75 Amortization Residential Decoupling, calendar		
21	456339	AMORTIZE NON-RES DECOUPLING	10,102,151.22	Sch 75 Amortization Non-Residential Decoupling, calendar		
22	Total		\$4,985,806.24			
23						
24						
25	Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2021'					
26						
27	Revenue Class:<All>	State Cde:WA	Service:Electric			
28						
29				Revenue		
30				12 Month Total		
31	Rate Schedule Num					
32	0095					\$187,479.00
33	0095R					\$16,897.00
34	Total Schedule 95					\$204,376.00
35						
36	Schedule 76 Billed Revenue		\$ (3,540,625.40)	Revenue Report (Cognos Bill Determ 12 ME Report)		
37	Schedule 76 Unbilled Revenue (12/31/21)		\$ (944,988.70)	Unbilled Journal Entry Backup		
38	YTD Schedule 76 Calendar Revenue		\$ (4,485,614.10)			



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 ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expenses
	Adjustment Number	2.12
	Workpaper Reference	E-MR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(1,389)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(1,389)
25	Total Electric Expenses	(1,389)
26	OPERATING INCOME BEFORE FIT	1,389
	FEDERAL INCOME TAX	
27	Current Accrual	292
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$1,097
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

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

		<u>WA</u> <u>Electric</u>		<u>WA</u> <u>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>

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

<b>WA - ELECTRIC</b>											
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			(35)					(35)	935000	(1,388,769)	A&G
931000								-	931000		
930200	(460,632)	(2,803)	(141)	(442)		365		(463,653)	930200		
928000								-	928000		
926100								-	926100		
925200				(518)				(518)	925200		
925100								-	925100		
925000							(27,648)	(27,648)	925000		
924000							(11,849)	(11,849)	924000		
923000			53					53	923000		
921000			(379)	(242)				(621)	921000		
920000					(884,498)			(884,498)	920000		
910000								-	910000	(275)	Cust Ser &Info
909000			(221)					(221)	909000		
908000			(54)					(54)	908000		
905000								-	905000	12	Cus Accts
902000				12				12	902000		
	(460,632)	(2,803)	(777)	(1,190)	(884,498)	365	(39,497)	<b>(1,389,032)</b>		<b>(1,389,032)</b>	
	<b>MR-BOD-3</b>	<b>MR-BOD-1</b>	<b>MR-NU-1</b>	<b>MR-RC-1</b>	<b>MR-LTIP</b>	<b>MR-PR-1</b>	<b>MR-DO-1</b>				

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	
			<b>\$ (1,412)</b>

Allocated to Idaho Gas

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

Allocated to Oregon

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

- 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
<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.

<b>Board of Director Compensation Expenses:</b>	<b>Utility</b>	<b>Non-Utility</b>	<b>9.2021 Total</b>	
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	<b>\$ 2,042,348.51</b>	<b>\$ 63,165.45</b>	<b>\$ 2,105,587.52</b>	
	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	
<b>Should be Charge to</b>	<b>50% Utility</b>	<b>50% Non-Utility</b>	<b>Total</b>	
Quarterly Payments/Retainers	\$ 573,032.04	\$ 573,032.04	\$ 1,146,064.07	
Stock Compensation	\$ 479,761.73	\$ 479,761.73	\$ 959,523.45	
	<b>\$ 1,052,793.76</b>	<b>\$ 1,052,793.76</b>	<b>\$ 2,105,587.52</b>	
<b>As Recorded</b>				
Miscellaneous Adjustment Needed	<b>\$ (989,554.75)</b>	\$ 989,628.31	\$ 73.56	MR-BOD-3



Sum of Transaction Amount			FERC Account			MR_BOD-5		
Vendor Name	Accounting Period	Transaction Description	417100	930200	Grand Total			
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
	AA	AN	ID	WA	AN	ID	WA	AA	AN	ID	OR	WA			
Ferc															
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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>(144.12)</b>	<b>(5.93)</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>(46.91)</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	
ISIAAH 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 Row Labels	Column 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)

*MR-PR-5*

**TOTAL PLANE ADJUSTMENT      365      184      (14,556)      (5,558)      3,310**

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>

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**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>

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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>	<u>190,465</u>	<u>90,058</u>	<u>60,146</u>	<u>23,437</u>	<u>37,233</u>
				<b>401,339</b>	<i>MR-PR-1</i>

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%
	\$	<u>(39,497.00)</u>	

**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
	<u>\$1,112,086</u>		<u>\$1,085,728</u>	<u>\$26,359</u>

**\$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>

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

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.13
	Workpaper Reference	E-RI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(971)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(971)
25	Total Electric Expenses	(971)
26	OPERATING INCOME BEFORE FIT	971
	FEDERAL INCOME TAX	
27	Current Accrual	204
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	767
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0
50	RATE OF RETURN	
51	REVENUE REQUIREMENT	(1,014)

**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: \_\_\_\_\_



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

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.14
	Workpaper Reference	E-RDI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	198
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$198)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**AVISTA UTILITIES**  
**Restate Debt Interest**  
**Washington - Electric**  
TWELVE MONTHS ENDED DECEMBER 31, 2021  
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation FIT Expense
	2.14 Adjustment ROO	All other Adjustments	TOTAL	Line No. 27 Adjustments
1.00 Results of Operations	1,845,864		1,845,864	197
1.01 Deferred FIT Rate Base		616	616	(3)
1.02 Deferred Debits and Credits		20	20	-
1.03 Working Capital		(250)	-250	1
1.04 Remove AMI Rate Base		(38,194)	-38,194	201
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollect. Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT/ ITC Expense		-	0	-
2.07 Office Space Charges to Non-Utility		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains & Losses		-	0	-
2.10 Weather Normalization		-	0	-
2.11 Eliminate Adder Schedules		-	0	-
2.12 Misc. Restating Non-Util / Non- Recurring Expenses		-	0	-
2.15 Eliminate WA Power Cost Defer		-	0	-
2.16 Nez Perce Settlement Adjustment		-	0	-
2.13 Restating Incentives		-	0	-
2.17 Normalize CS2/Colstrip Major Maint		-	0	-
2.14 Restate Debt Interest		-	0	-
2.18 Authorized Power Supply		-	0	-
Totals	1,845,864	(37,808)	1,808,056	
Weighted Average Cost of Debt	2.51%	2.51%		
Restated Debt Interest	46,331	(949)	45,382	396
Interest Per Results (E-FIT-12A)	47,273		47,273	
Increase (Decrease) in Interest Expense	(942)	(949)	(1,891)	
FIT Rate	0.21	0.21		
Increase (Decrease) in FIT	198	199	397	396
	2.14 Adjustment			

	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  
 WASHINGTON ELECTRIC RESULTS  
 (000'S OF DOLLARS)  
 TWELVE MONTHS ENDED DECEMBER 31, 2021

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.15
	Workpaper Reference	E-EWPC
	REVENUES	
1	Total General Business	\$21,352
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	21,352
5	Other Revenue	-
6	Total Electric Revenue	21,352
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	26,026
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	26,026
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	824
16	Total Distribution	824
17	Customer Accounting	46
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	43
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	43
25	Total Electric Expenses	26,939
26	OPERATING INCOME BEFORE FIT	(5,587)
	FEDERAL INCOME TAX	
27	Current Accrual	4,292
28	Debt Interest	-
29	Deferred Income Taxes	(5,465)
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$4,414)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Corporation**  
**Eliminate Washington ERM/REC**  
**12 Months Ended December 31, 2021**

		ERM			
		Rebate	557.290	557.280	410.1
Conv Factor in					
	Effect	Revenue	Amortization	Deferrals	DFIT
Jan-21	0.955631	(2,183,492)	(2,086,613)	-	438,189
Feb-21	0.955631	(2,087,706)	(1,995,077)	439,502	326,671
Mar-21	0.955631	(2,239,794)	(2,140,417)	416,634	361,994
Apr-21	0.955631	(1,660,887)	(1,587,195)	(856,136)	513,100
May-21	0.955631	(1,268,142)	(1,211,876)	-	254,494
Jun-21	0.955631	(1,367,425)	(1,306,754)	-	274,418
Jul-21	0.955631	(1,686,398)	(1,611,574)	(4,515,115)	1,286,605
Aug-21	0.955631	(1,686,431)	(1,611,606)	(1,574,412)	669,064
Sep-21	0.955631	(1,445,283)	(1,381,157)	2,023,328	(134,856)
Oct-21	0.956069	(1,294,995)	(1,238,105)	(892,778)	447,485
Nov-21	0.956069	(1,387,248)	(1,326,305)	(3,023,971)	913,558
Dec-21	0.956069	(1,642,835)	(1,570,664)	(741,764)	485,610
Total		(19,950,636)	(19,067,343)	(8,724,712)	5,836,332
			-\$19,067,343	-\$8,724,712	

## Revenue Related Expenses - from Test Period

Excise Tax	0.0386510	(771,112)
Uncollect.	0.0021520	(42,934)
Commission Fee	0.0020000	(39,901)
Total	0.042803	(853,947)

Account 557 as Recorded	ERM	Adjust	Total	
Deferrals	(19,067,343)	-	(19,067,343)	Debit
Amortizations	(8,724,712)	-	(8,724,712)	Credit
Net	(27,792,055)	-	(27,792,055)	Credit
Account 410.10	5,836,332	-	5,836,332	Debit

ERM Adjustment			
	Add Back	Remove	Total
Adjustment (\$000)	Revenue	Deferral & Amort.	Adjustment
Revenue	19,951		19,951
Account 557		27,792	27,792
Excise tax	771		771
Uncollectibles	43		43
Other (commission fees)	40		40
Total expenses	854	27,792	28,646
Net income before income taxes	19,097	(27,792)	(8,695)
FIT	0.21 4,010	(5,836)	(1,826)
Net income	15,087	(21,956)	(6,869)

**Avista Corporation**  
**Eliminate Washington ERM/REC**  
**12 Months Ended December 31, 2021**

<b>NET ERM/REC Adjustment</b>			
<u>Adjustment (\$000)</u>	<u>Add Back Revenue</u>	<u>Remove Deferral &amp; Amort.</u>	<u>Total Adjustment</u>
Revenue	21,352	-	21,352
	-	-	-
Account 557	-	26,026	26,026
Excise tax	825	-	824
Uncollectibles	46	-	46
Other (commission fees)	43	-	43
Total expenses	914	26,026	26,939
Net income before income taxes	20,438	(26,026)	(5,587)
FIT	0.21 4,292	(5,465)	(1,173)
Net income	16,146	(20,561)	(4,414)
			check
			ERM (6,869)
			REC 2,454
			TOTAL (4,415)

FERC Account	Accounting Period	Svc	Juris	Transaction Description	Transaction Amount	Deferral	Interest	Transfer	DFIT	Total
182350	202101	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (4,432)		\$ (4,432)			\$ (4,432)
182350	202102	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (4,432)		\$ (4,432)			\$ (4,432)
182350	202103	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (4,432)		\$ (4,432)			\$ (4,432)
182350	202104	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (4,432)		\$ (4,432)			\$ (4,432)
182350	202105	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (4,432)		\$ (4,432)			\$ (4,432)
182350	202106	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (4,432)		\$ (4,432)			\$ (4,432)
182350	202107	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (4,843)		\$ (4,843)			\$ (4,843)
182350	202108	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (4,843)		\$ (4,843)			\$ (4,843)
182350	202109	WA	ED	Balance Transfer from 186290 to 182350	\$ (11,658,054)			\$ (11,658,054)		\$ (11,658,054)
182350	202109	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (41,527)		\$ (41,527)			\$ (41,527)
182350	202110	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (41,759)		\$ (41,759)			\$ (41,759)
182350	202111	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (41,759)		\$ (41,759)			\$ (41,759)
182350	202112	WA	ED	Regulatory Asset ERM Approved for Recovery	\$ (41,759)		\$ (41,759)			\$ (41,759)
					\$ (11,861,136)	\$ -	\$ (77,805)	\$ (11,658,054)	\$ -	\$ (11,735,859)
186280	202101	WA	ED	Balance Transfer from 186280 to 186290	\$ 11,383,248			\$ 11,383,248.00		\$ 11,383,248
186280	202102	WA	ED	Current Year ERM (2021)	\$ (439,502)	\$ (439,502.00)				\$ (439,502)
186280	202102	WA	ED	Current Year ERM Interest Accrual (2021)	\$ (648)		\$ (648.00)			\$ (648)
186280	202103	WA	ED	Current Year ERM (2021)	\$ (416,634)	\$ (416,634.00)				\$ (416,634)
186280	202103	WA	ED	Current Year ERM Interest Accrual (2021)	\$ (1,911)		\$ (1,911.00)			\$ (1,911)
186280	202104	WA	ED	Current Year ERM (2021)	\$ 856,136	\$ 856,136.00				\$ 856,136
186280	202104	WA	ED	Current Year ERM Interest Accrual (2021)	\$ (1,263)		\$ (1,263.00)			\$ (1,263)
186280	202107	WA	ED	Current Year ERM (2021)	\$ 4,515,115	\$ 4,515,115				\$ 4,515,115
186280	202107	WA	ED	Current Year ERM Interest Accrual (2021)	\$ 7,137		\$ 7,137			\$ 7,137
186280	202108	WA	ED	Current Year ERM (2021)	\$ 1,574,412	\$ 1,574,412				\$ 1,574,412
186280	202108	WA	ED	Current Year ERM Interest Accrual (2021)	\$ 16,778		\$ 16,778			\$ 16,778
186280	202109	WA	ED	Current Year ERM (2021)	\$ (2,023,328)	\$ (2,023,328)				\$ (2,023,328)
186280	202109	WA	ED	Current Year ERM Interest Accrual (2021)	\$ 16,067		\$ 16,067			\$ 16,067
186280	202110	WA	ED	Current Year ERM (2021)	\$ 892,778	\$ 892,778				\$ 892,778
186280	202110	WA	ED	Current Year ERM Interest Accrual (2021)	\$ 14,277		\$ 14,277			\$ 14,277
186280	202111	WA	ED	Current Year ERM (2021)	\$ 3,023,971	\$ 3,023,971				\$ 3,023,971
186280	202111	WA	ED	Current Year ERM Interest Accrual (2021)	\$ 20,479		\$ 20,479			\$ 20,479
186280	202112	WA	ED	BPA Meter Change	\$ (506,233)	\$ (506,233)				\$ (506,233)
186280	202112	WA	ED	Current Year ERM (2021)	\$ 1,247,197	\$ 1,247,197				\$ 1,247,197
186280	202112	WA	ED	Current Year ERM Interest Accrual (2021)	\$ 27,241		\$ 27,241			\$ 27,241
186280	202112	WA	ED	Solar Select Deferral	\$ (892,145)	\$ (892,145)		\$ -		\$ (892,145)
					\$ 19,313,172	\$ 7,831,767	\$ 98,157	\$ 11,383,248	\$ -	\$ 19,313,172
186290	202101	WA	ED	Balance Transfer from 186280 to 186290	\$ (11,383,248)			\$ (11,383,248)		\$ (11,383,248)
186290	202101	WA	ED	Interest Expense on Pending Balance	\$ (33,573)		\$ (33,573)			\$ (33,573)
186290	202102	WA	ED	Interest Expense on Pending Balance	\$ (33,573)		\$ (33,573)			\$ (33,573)
186290	202103	WA	ED	Interest Expense on Pending Balance	\$ (33,573)		\$ (33,573)			\$ (33,573)
186290	202104	WA	ED	Interest Expense on Pending Balance	\$ (33,573)		\$ (33,573)			\$ (33,573)
186290	202105	WA	ED	Interest Expense on Pending Balance	\$ (33,573)		\$ (33,573)			\$ (33,573)
186290	202106	WA	ED	Interest Expense on Pending Balance	\$ (33,573)		\$ (33,573)			\$ (33,573)
186290	202107	WA	ED	Interest Expense on Pending Balance	\$ (36,684)		\$ (36,684)			\$ (36,684)
186290	202108	WA	ED	Interest Expense on Pending Balance	\$ (36,684)		\$ (36,684)			\$ (36,684)
186290	202109	WA	ED	Balance Transfer from 186290 to 182350	\$ 11,658,054		\$ 11,658,054			\$ 11,658,054
					\$ -	\$ -	\$ 11,383,248	\$ (11,383,248)	\$ -	\$ -
283280	202101	WA	ED	997043 - WA ERM - ED WA	\$ (438,189)			\$ (438,189)		\$ (438,189)
283280	202101	WA	ED	WA ERM Interest - ED WA	\$ 22,809			\$ 22,809		\$ 22,809
283280	202102	WA	ED	997043 - WA ERM - ED WA	\$ (326,671)			\$ (326,671)		\$ (326,671)
283280	202102	WA	ED	WA ERM Interest - ED WA	\$ 21,681			\$ 21,681		\$ 21,681
283280	202103	WA	ED	997043 - WA ERM - ED WA	\$ (361,994)					\$ (361,994)

283280	202103	WA	ED	WA ERM Interest - ED WA	\$	20,665							
283280	202104	WA	ED	997043 - WA ERM - ED WA	\$	(513,100)							
283280	202104	WA	ED	WA ERM Interest - ED WA	\$	19,375							
283280	202105	WA	ED	997043 - WA ERM - ED WA	\$	(254,494)							
283280	202105	WA	ED	WA ERM Interest - ED WA	\$	18,243			\$	18,243	\$	18,243	
283280	202106	WA	ED	997043 - WA ERM - ED WA	\$	(274,418)			\$	(274,418)	\$	(274,418)	
283280	202106	WA	ED	WA ERM Interest - ED WA	\$	17,463			\$	17,463	\$	17,463	
283280	202107	WA	ED	997043 - WA ERM - ED WA	\$	(1,288,103)			\$	(1,288,103)	\$	(1,288,103)	
283280	202107	WA	ED	WA ERM Interest - ED WA	\$	18,157			\$	18,157	\$	18,157	
283280	202108	WA	ED	997043 - WA ERM - ED WA	\$	(672,587)			\$	(672,587)	\$	(672,587)	
283280	202108	WA	ED	WA ERM Interest - ED WA	\$	17,085			\$	17,085	\$	17,085	
283280	202109	WA	ED	997043 - WA ERM - ED WA	\$	131,482			\$	131,482	\$	131,482	
283280	202109	WA	ED	WA ERM Interest - ED WA	\$	16,090			\$	16,090	\$	16,090	
283280	202110	WA	ED	997043 - WA ERM - ED WA	\$	(450,484)			\$	(450,484)	\$	(450,484)	
283280	202110	WA	ED	WA ERM Interest - ED WA	\$	15,268			\$	15,268	\$	15,268	
283280	202111	WA	ED	997043 - WA ERM - ED WA	\$	(917,859)			\$	(917,859)	\$	(917,859)	
283280	202111	WA	ED	WA ERM Interest - ED WA	\$	14,415			\$	14,415	\$	14,415	
283280	202112	WA	ED	997043 - WA ERM - ED WA	\$	(410,121)			\$	(410,121)	\$	(410,121)	
283280	202112	WA	ED	997043 - WA ERM - ED WA	\$	106,309			\$	106,309	\$	106,309	
283280	202112	WA	ED	WA ERM Interest - ED WA	\$	13,452			\$	13,452	\$	13,452	
283280	202112	WA	ED	WA Rec Def Interest - ED WA	\$	168			\$	168	\$	168	
					\$	(5,455,358)	\$	-	\$	-	\$	-	\$ (4,365,810) \$ (4,365,810)
557280	202101	WA	ED	Current Year ERM Deferral Expense (2021)	\$	-	\$	-					\$ -
557280	202102	WA	ED	Current Year ERM Deferral Expense (2021)	\$	439,502	\$	439,502					\$ 439,502
557280	202103	WA	ED	Current Year ERM Deferral Expense (2021)	\$	416,634	\$	416,634					\$ 416,634
557280	202104	WA	ED	Current Year ERM Deferral Expense (2021)	\$	(856,136)	\$	(856,136)					\$ (856,136)
557280	202105	WA	ED	Current Year ERM Deferral Expense (2021)	\$	-	\$	-					\$ -
557280	202106	WA	ED	Current Year ERM Deferral Expense (2021)	\$	-	\$	-					\$ -
557280	202107	WA	ED	Current Year ERM Deferral Expense (2021)	\$	(4,515,115)	\$	(4,515,115)					\$ (4,515,115)
557280	202108	WA	ED	Current Year ERM Deferral Expense (2021)	\$	(1,574,412)	\$	(1,574,412)					\$ (1,574,412)
557280	202109	WA	ED	Current Year ERM Deferral Expense (2021)	\$	2,023,328	\$	2,023,328					\$ 2,023,328
557280	202110	WA	ED	Current Year ERM Deferral Expense (2021)	\$	(892,778)	\$	(892,778)					\$ (892,778)
557280	202111	WA	ED	Current Year ERM Deferral Expense (2021)	\$	(3,023,971)	\$	(3,023,971)					\$ (3,023,971)
557280	202112	WA	ED	Current Year ERM Deferral Expense (2021) and	\$	(741,764)	\$	(741,764)					\$ (741,764)
					\$	(8,724,712)	\$	(8,724,712)	\$	-	\$	-	\$ - \$ (8,724,712)
557290	202101	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(2,086,613)	\$	(2,086,613)					\$ (2,086,613)
557290	202102	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,995,077)	\$	(1,995,077)					\$ (1,995,077)
557290	202103	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(2,140,417)	\$	(2,140,417)					\$ (2,140,417)
557290	202104	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,587,195)	\$	(1,587,195)					\$ (1,587,195)
557290	202105	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,211,876)	\$	(1,211,876)					\$ (1,211,876)
557290	202106	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,306,754)	\$	(1,306,754)					\$ (1,306,754)
557290	202107	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,611,574)	\$	(1,611,574)					\$ (1,611,574)
557290	202108	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,611,606)	\$	(1,611,606)					\$ (1,611,606)
557290	202109	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,381,157)	\$	(1,381,157)					\$ (1,381,157)
557290	202110	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,238,105)	\$	(1,238,105)					\$ (1,238,105)
557290	202111	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,326,305)	\$	(1,326,305)					\$ (1,326,305)
557290	202112	WA	ED	Monthly Amortization beginning April 01, 2020	\$	(1,570,664)	\$	(1,570,664)					\$ (1,570,664)
					\$	(19,067,343)	\$	(19,067,343)	\$	-	\$	-	\$ - \$ (19,067,343)



**Avista Corporation**  
**Eliminate Washington REC**  
**12 Months Ended December 31, 2021**

		REC			
		Rebate	557.324	557.322	410.1
Conv Factor in Effect		<u>Revenue</u>	<u>Amortization</u>	<u>Deferrals</u>	<u>DFIT</u>
Jan-21	0.955631	(166,785)	(159,385)	313,849	(32,437)
Feb-21	0.955631	(159,522)	(152,444)	171,252	(3,950)
Mar-21	0.955631	(170,971)	(163,385)	248,815	(17,940)
Apr-21	0.955631	(140,415)	(134,185)	294,849	(33,739)
May-21	0.955631	(127,619)	(121,957)	305,965	(38,642)
Jun-21	0.955631	(137,874)	(131,757)	344,569	(44,691)
Jul-21	0.955631	(133,616)	(127,688)	(316,016)	93,178
Aug-21	0.955631	(82,827)	(79,152)	548,594	(98,583)
Sep-21	0.955631	(70,921)	(67,774)	233,557	(34,814)
Oct-21	0.956069	(63,470)	(60,682)	297,902	(49,816)
Nov-21	0.956069	(67,724)	(64,749)	234,675	(35,684)
Dec-21	0.956069	(79,704)	(76,203)	427,506	(73,774)
Total		(1,401,448)	(1,339,361)	3,105,517	(370,892)
	RCF-1		REC-2	REC-2	

Revenue Related Expenses - from Test Period

Excise Tax	0.038651	(54,167)
Uncollect.	0.002152	(3,016)
Commission Fee	0.002000	(2,803)
Total	0.042803	(59,986)
	RCF-1	

<u>Account 557 as Recorded</u>	<u>REC</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	3,105,517	-	3,105,517	Debit
Amortizations	(1,339,361)	-	(1,339,361)	Credit
Net	1,766,156	-	1,766,156	Debit
Account 410.10	(370,892)	-	(370,892)	Credit

<b>REC Adjustment</b>			
<b>12 Months Ended December 31, 2021</b>			
<u>Adjustment (\$000)</u>	<u>Add Back</u>	<u>Remove</u>	<u>Total</u>
	<u>Revenue</u>	<u>Deferral &amp; Amort.</u>	<u>Adjustment</u>
Revenue	1,401		1,401
Account 557		(1,766)	(1,766)
Excise tax	54		54
Uncollectibles	3		3
Other (commission fees)	3		3
Total expenses	60	(1,766)	(1,706)
Net income before income taxes	1,341	1,766	3,107
FIT	0.21	282	371
Net income	1,059	1,395	2,454

Prep By: AB  
Date: 4/14/2022

Mgr. Review: \_\_\_\_\_

REC Data Download  
 12 ME 12.31.2021

Jurisdiction WA  
 Service ED

Sum of Transaction Amount	Column Labels			
Row Labels	186322	186323	557322	557324
202101	\$ 164,673		\$ 313,849	\$ (159,385)
202102	\$ 158,597		\$ 171,252	\$ (152,444)
202103	\$ 170,413		\$ 248,815	\$ (163,385)
202104	\$ 142,038		\$ 294,849	\$ (134,185)
202105	\$ 130,520		\$ 305,965	\$ (121,957)
202106	\$ 141,024		\$ 344,569	\$ (131,757)
202107	\$ (2,032,494)	\$ 318,867	\$ (316,016)	\$ (127,688)
202108	\$ 35,551	\$ (550,115)	\$ 548,594	\$ (79,152)
202109	\$ 66,784	\$ (233,742)	\$ 233,557	\$ (67,774)
202110	\$ 60,048	\$ (301,313)	\$ 297,902	\$ (60,682)
202111	\$ 64,462	\$ (239,563)	\$ 234,675	\$ (64,749)
202112	\$ 76,307	\$ (434,229)	\$ 427,506	\$ (76,203)
Grand Total	\$ (822,077)	\$ (1,440,095)	\$ 3,105,517	\$ (1,339,361)

REC-1

REC-1



**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC**  
**TWELVE MONTHS ENDED SEPTEMBER 30, 2021**

Revenue:	1.00000
Expense:	
Uncollectibles (1)	0.002152
Commission Fees (2)	0.002000
Washington Excise Tax (3)	0.038651
Total Expense	<u>0.042803</u>
Net Operating Income Before FIT	<b>0.957197</b>
Federal Income Tax @ 21.00%	0.201011
REVENUE CONVERSION FACTOR	<u><u>0.756185</u></u>

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

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.16
	Workpaper Reference	E-NPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(6)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(6)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(6)
26	OPERATING INCOME BEFORE FIT	6
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$5
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**AVISTA UTILITIES  
NEZ PERCE SETTLEMENT ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2021  
ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	65.540%	34.460%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,828	\$513,721	
	Less: Insurance Proceeds		<u>-\$22,008</u>	
			\$491,713	
Idaho	Allocated Annual Payments	\$872,500		\$300,664
	Less: Insurance Proceeds			<u>-\$13,368</u>
				\$287,296
Directly Assigned	Account 557/200 Recorded Amounts (Results Report E-557-12A)	\$818,676	497,496	\$321,180
	Adjustment to Account 557	-\$39,667	<b>-5,783</b>	<b>-33,884</b>
	Federal Income Tax	-21%	8,330	1,214
				7,116
	Net Expense Adjustment	<b>-31,337</b>	<b>-4,569</b>	<b>-26,768</b>
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho		51,670	
	Annual Payments Allocated Electric	<b>783,828</b>		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments		835,498	
	Total Payments over 45 Years		<u>39,261,912</u>	
	Levelized Amortization	872,500		

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

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

Line No.	DESCRIPTION	Normalize CS2/Colstrip Major Maint
	Adjustment Number	2.17
	Workpaper Reference	E-PMM
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(264)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(264)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortizations	-
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(264)
26	OPERATING INCOME BEFORE FIT	264
FEDERAL INCOME TAX		
27	Current Accrual	55
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$209
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

	Amortization							Outer Years	Total Amortization	
	Actual Annual Expense	2016	2017	2018	2019	2020	2021			
Colstrip:										
2016 Major Maintenance Expense	3,619,676	1,206,564	1,206,560	1,206,552					3,619,676	-
2017 Major Maintenance Expense	2,901,453		967,152	967,152	967,149				2,901,453	-
2018 Major Maintenance Expense	308,087			102,696	102,696	102,695			308,087	-
2019 Major Maintenance Expense	-								-	-
2020 Major Maintenance Expense	3,051,727					1,017,240	1,017,240	1,017,247	3,051,727	-
2021 Major Maintenance Expense	2,940,644						980,220	1,960,424	2,940,644	-
Total (System)	12,821,587	1,206,564	2,173,712	2,276,400	1,069,845	1,119,935	1,997,460		12,821,587	-
CS2:										
2019 Major Maintenance (Steam Turbine)	957,877				136,836	136,836	136,836	547,369	957,877	-
2019 Major Maintenance (T3 Transformer)	2,213,324				553,332	553,332	553,332	553,328	2,213,324	-
2020 Major Maintenance (Steam Turbine)	24,106					3,444	3,444	17,218	24,106	-
2020 Major Maintenance (T3 Transformer)	250,087					62,520	62,520	125,047	250,087	-
2021 Major Maintenance (Steam Turbine)	163,318						23,328	139,990	163,318	-
2021 Major Maintenance (T3 Transformer)	100,972						25,248	75,724	100,972	-
Total System	3,709,684	-	-	-	690,168	756,132	804,708		3,709,684	-
Total Colstrip and CS2	16,531,271	1,206,564	2,173,712	2,276,400	1,760,013	1,876,067	2,802,168		16,531,271	
FY Actual Expense (System)		3,619,676	2,901,453	308,087	3,171,201	3,325,920	3,204,934			
System Adjustment		(2,413,112)	(727,741)	1,968,313	(1,411,188)	(1,449,853)	(402,766)			
P/T Ratio							65.53%			
WA Share - Adjustment							(263,933)			

Restating Adj 2.17	Summary	WA Share
	12 ME 12.2021 Actual	3,204,934
Restate Adj 2.17	(402,766)	(263,933)
Restated 12 ME12.2021	2,802,168	1,836,261



Sum of Actual Monthly Expense		Plant Colstrip		Expense Year		Colstrip Total	CS2 4Yr		CS2 4Yr Total	CS2 7Yr		CS2 7Yr Total	Grand Total			
Years	Amortization Month	2016	2017	2018	2020	2021	2019	2020	2021	2019	2020	2021				
2016	Jan															
	Feb															
	Mar															
	Apr															
	May															
	Jun	557,076				557,076							557,076			
	Jul	1,068,965				1,068,965							1,068,965			
	Aug	86,195				86,195							86,195			
	Sep	51,344				51,344							51,344			
	Oct															
	Nov	62,043				62,043							62,043			
	Dec	1,794,054				1,794,054							1,794,054			
2017	Jan		(56,955)			(56,955)							(56,955)			
	Feb															
	Mar		(10,006)			(10,006)							(10,006)			
	Apr		101,620			101,620							101,620			
	May		122,290			122,290							122,290			
	Jun		530,687			530,687							530,687			
	Jul		1,187,290			1,187,290							1,187,290			
	Aug		926,105			926,105							926,105			
	Sep		127,013			127,013							127,013			
	Oct		(56,778)			(56,778)							(56,778)			
	Nov		(5,056)			(5,056)							(5,056)			
	Dec		35,242			35,242							35,242			
2018	Jan			15,935		15,935							15,935			
	Feb			1,146		1,146							1,146			
	Mar			294,638		294,638							294,638			
	Apr			(3,632)		(3,632)							(3,632)			
	May															
	Jun															
	Jul															
	Aug															
	Sep															
	Oct															
	Nov															
	Dec															
2019	Jan						12,803		12,803	144,982		144,982	157,785			
	Feb						4,542		4,542	7,219		7,219	11,762			
	Mar						123		123	1,021		1,021	1,143			
	Apr						27,580		27,580	239,747		239,747	267,327			
	May						182		182	231,573		231,573	231,755			
	Jun						17,602		17,602	699,726		699,726	717,327			
	Jul						35,663		35,663	224,678		224,678	260,341			
	Aug						10,207		10,207	(599,555)		(599,555)	(589,348)			
	Sep						1,494,315		1,494,315	3,692		3,692	1,498,007			
	Oct						13,948		13,948				13,948			
	Nov						35,266		35,266				35,266			
	Dec						561,094		561,094	4,795		4,795	565,889			
2020	Jan			0		0		(542,387)	(542,387)				(542,387)			
	Feb			30,731		30,731		18,033	18,033				48,764			
	Mar			0		0		541,676	541,676				541,676			
	Apr			281,376		281,376		(59)	(59)				281,316			
	May			71,701		71,701		34,792	34,792				106,493			
	Jun			267,236		267,236		922	922				268,158			
	Jul			47,016		47,016		22,640	22,640				69,655			
	Aug			98,084		98,084		115	115				98,199			
	Sep			404,125		404,125		454	454				428,685			
	Oct			633,226		633,226		17,954	17,954	24,106		24,106	651,180			
	Nov			748,975		748,975		208	208				749,183			
	Dec			469,258		469,258		155,739	155,739				624,997			
2021	Jan								728				728			
	Feb					25,376		25,376	0				25,376			
	Mar					815		815	0				815			
	Apr					1,162,487		1,162,487	25,040		65,210	65,210	1,263,262			
	May					497,067		497,067	0		75,735	75,735	519,441			
	Jun					47,167		47,167	0		22,373	22,373	47,167			
	Jul					960,606		960,606	39,204				999,810			
	Aug					105,185		105,185	0				105,185			
	Sep					80,983		80,983	0				80,983			
	Oct					43,224		43,224	0				43,224			
	Nov					16,056		16,056	0				16,056			
	Dec					1,678		1,678	0				37,678			
Grand Total		3,619,676	2,901,453	308,087	3,051,727	2,940,644	12,821,587	2,213,324	250,087	100,972	2,564,383	957,877	24,106	163,318	1,145,301	16,531,271

Sum of Monthly Amortization	Plant Colstrip	Expense Year														
		2016	2017	2018	2020	2021	Colstrip Total	CS2 4Yr 2019	2020	2021	CS2 4Yr Total	CS2 7Yr 2019	2020	2021	CS2 7Yr Total	Grand Total
2016	1,206,564						1,206,564									1,206,564
2017	1,206,560	967,152					2,173,712									2,173,712
2018	1,206,552	967,152	102,696				2,276,400									2,276,400
2019		967,149	102,696				1,069,845	553,332			553,332	136,836			136,836	1,760,013
2020			102,695	1,017,240			1,119,935	553,332	62,520		615,852	136,836	3,444		140,280	1,876,067
2021				1,017,240	980,220		1,997,460	553,332	62,520	25,248	641,100	136,836	3,444	23,328	163,608	2,802,168
2022				1,017,247	980,216		1,997,463	553,328	62,520	25,248	641,096	136,836	3,444	23,328	163,608	2,802,167
2023					980,208		980,208		62,527	25,240	87,767	136,837	3,444	23,328	163,609	1,231,584
2024										25,236	25,236	136,848	3,444	23,328	163,620	188,856
2025												136,848	3,444	23,328	163,620	163,620
2026													3,442	23,338	26,780	26,780
2027														23,340	23,340	23,340
<b>Grand Total</b>	<b>3,619,676</b>	<b>2,901,453</b>	<b>308,087</b>	<b>3,051,727</b>	<b>2,940,644</b>	<b>12,821,587</b>	<b>2,213,324</b>	<b>250,087</b>	<b>100,972</b>	<b>2,564,383</b>	<b>957,877</b>	<b>24,106</b>	<b>163,318</b>	<b>1,145,301</b>	<b>16,531,271</b>	

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

Line No.	DESCRIPTION	Authorized Power Supply
	Adjustment Number	2.18
	Workpaper Reference	E-APS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(14,819)
4	Total Sales of Electricity	(14,819)
5	Other Revenue	(49,548)
6	Total Electric Revenue	(64,367)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(53,022)
8	Purchased Power	(24,034)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(77,056)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
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 Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(77,056)
26	OPERATING INCOME BEFORE FIT	12,689
	FEDERAL INCOME TAX	
27	Current Accrual	2,665
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$10,024
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Corporation WA Power Supply/Transmission Actual Net Cost				Avista Corporation WA Power Supply Commission Basis Net Costs				NET CHANGE	
12.31.2021 Historical Loads				2017/2019 GRC Power Supply - Historical Loads with RRA for WA load change to match 2021 normalized revenue with 2021 actual allocation				Restated 12.2021	
12.2021 Actual				ERM 12.2021 Embedded Authorized				Restated 12.2021	
				12 ME 12.2021 Normalized					
		Power Supply System	Total Washington Amounts			Power Supply System	Total Washington Amounts	Power Supply System	Total Washington Amounts
P/T Allocation Percentages		Per Results	65.53%			(1)	65.53%		
447 Sales for Resale		\$91,754	\$60,126			\$69,141	\$45,308	-\$22,613	-\$14,819
456 Transmission Wheeling Revenue	System	21,241	13,919			\$17,237	11,296	(4,004)	(2,624)
456 Transmission Wheeling Revenue	Direct WA	114	114			0	0	(114)	(114)
456 Transmission Wheeling Revenue	Direct ID	63	0			0	0	(63)	-
456 Other Electric Revenue		72,091	47,241			657	430	(71,434)	(46,811)
Total Revenue		185,263	121,401			87,035	57,034	-98,228	-64,367
		0				0			
501 Thermal Fuel Expense		33,266	21,799			29,616	19,407	-\$3,650	-\$2,392
547 Other Fuel Expense		97,277	63,746			80,287	52,612	(16,990)	(11,134)
555 Purchased Power		144,155	94,465			107,479	70,431	(36,676)	(24,034)
557 Other Expenses		60,133	39,405			466	305	(59,666)	(39,099)
XXX Other Expenses-Direct WA		0	0	(2)		1,648	1,648	1,648	1,648
565 Trans. of Elec. by Others		18,301	11,993			17,455	11,438	(846)	(555)
Total Expense		353,132	231,407			236,951	154,352	-116,181	-77,056
		0				0			
Net Income Before Income Taxes		-167,869	-110,006			-149,916	-97,318	17,953	\$12,688
Federal Income Tax (pro-rated rate)	21%		-23,101		21%		-20,437		\$2,665
<b>Net Income</b>			-\$86,905				-\$76,881		<b>\$10,024</b>
<b>ERM Retail Revenue Adjustment rate</b>				Average Cost per MWh				\$16.62	

(1) 65.73% per UE-170485 authorized / 65.54% per UE-200900. ROO current production/transmission allocation ratio 65.53%.

(2) Includes authorized directly assigned reductions and a power cost adjustment for change in WA retail loads from authorized.

12 ME 12.31.21 Weather Normalized	5,855,904	MWhs	5,730,587	12.2021 Actual per books
12.2021 Actual	5,730,587	MWhs	5,669,521	UE-170485 authorized
weather adjustment load change	125,317	MWhs	61,066	load change
Retail Revenue Adjustment rate	\$16.84	\$/MWh	\$16.84	Retail Revenue Adjustment rate
Weather adj load change power cost	\$2,109,719		\$1,028,350	load change power cost

Note: The Company's 2019 General Rate Case (UE-190334) did not include a proposed adjustment to the Power Supply Base.  
As such, the Authorized in case UE-170485 remains in effect for 2020.

Avista Utilities  
Commission Basis Power Supply  
ERM Authorized Values changed 5/1/2018  
In effect all of 2020 to October 2021

Twelve Months Ended December 2019 Embedded Authorized Power Supply

UE-170485 Authorized Effective beginning 5/1/2018  
 Avista Corp  
 Pro forma May 2018 - April 2019  
 ERM Authorized Expense and Retail Sales  
 January through December 2016 Historic Normalized Loads

**ERM Authorized Power Supply Expense - System Numbers (1)**

	<u>Total</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
Account 555 - Purchased Power	\$111,395,052	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
Account 501 - Thermal Fuel	\$28,873,933	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
Account 547 - Natural Gas Fuel	\$70,067,291	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
Account 447 - Sale for Resale	\$54,103,856	\$5,410,854	\$3,688,134	\$4,363,041	\$6,216,672	\$3,992,970	\$3,782,256	\$5,325,599	\$3,215,251	\$4,016,772	\$3,304,259	\$4,468,025	\$6,320,023
<b>Power Supply Expense</b>	\$156,232,420	\$18,093,165	\$16,978,561	\$15,019,760	\$10,168,484	\$6,188,482	\$6,107,590	\$9,914,386	\$14,669,208	\$12,503,789	\$13,391,985	\$16,302,989	\$16,894,021
<b>Transmission Expense</b>	\$17,404,327	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,448	\$1,446,134
<b>Transmission Revenue</b>	\$15,149,484	\$1,062,694	\$1,178,481	\$1,177,115	\$1,141,305	\$1,253,488	\$1,398,529	\$1,450,378	\$1,346,819	\$1,372,213	\$1,319,316	\$1,257,650	\$1,191,496
<b>Broker Fees</b>	\$411,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
<b>Total</b>	\$158,898,263	\$18,451,579	\$17,452,803	\$15,333,623	\$10,485,210	\$6,363,386	\$6,134,619	\$9,951,209	\$14,799,841	\$12,733,267	\$13,513,780	\$16,496,037	\$17,182,909
<b>WA Share of System Costs</b>	\$104,443,828	\$12,128,223	\$11,471,727	\$10,078,790	\$6,891,929	\$4,182,654	\$4,032,285	\$6,540,930	\$9,727,935	\$8,369,576	\$8,882,608	\$10,842,845	\$11,294,326
<b>WA Only Adjustment (3)</b>	-\$1,987,000	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583
<b>Total WA Share of System Costs</b>	\$102,456,828	\$11,962,640	\$11,306,144	\$9,913,207	\$6,726,345	\$4,017,070	\$3,866,702	\$6,375,346	\$9,562,352	\$8,203,993	\$8,717,024	\$10,677,262	\$11,128,743

**ERM Authorized Washington Retail Sales (2)**

	<u>Total</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
<b>Total Retail Sales, MWh (2)</b>	5,658,613	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150
<b>Retail Revenue Adjustment Rate</b>	\$18.11 /MWh												

(1) Multiply system numbers by 65.73% to determine Washington share.

0.6573

(2) Twelve months ended December 2016 normalized monthly WA Retail Sales.

(3) Adjustment per final order No 07 UE-170485 to match revenue requirement of \$14.519 million







**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - 12 ME 12.31.21 Actual**

Line No.	12.31.2021 Actuals	Monthly Total
<u>555 PURCHASED POWER</u>		
1	Short-Term Purchases	\$37,374,228
2	Chelan County PUD (Rocky Reach Slice)	\$14,300,004
3	Douglas County PUD (Wells Settlement)	\$2,687,508
4	Douglas County PUD (Wells)	\$2,179,608
5	Grant County PUD (Priest Rapids/Wanapum)	\$11,276,179
6	Bonneville Power Admin. (WNP-3)1	\$0
7	Inland Power & Light - Deer Lake	\$11,970
8	Small Power	\$1,146,301
9	Stimson Lumber	\$1,521,377
10	City of Spokane-Upriver	\$1,916,963
11	City of Spokane - Waste-to-Energy	\$5,636,058
12	Clearwater Power Company	\$16,353
13	Rathdrum Power, LLC (Lancaster PPA )	\$28,827,646
14	Palouse Wind	\$23,057,641
15	Rattlesnake Flat, LLC	\$12,747,426
16	WPM Ancillary Services	\$1,514,194
17	Non-Mon. Accruals	(\$58,028)
18	Total Account 555	\$144,155,428
<u>557 OTHER EXPENSES</u>		
19	557170 ED AN - ERM Journal	\$326,157
20	557172 ED AN	\$0
21	557165 ED AN	\$279,204
22	557018 ED AN	\$53,746
51	557171 ED AN - REC Journal	\$85,642
23	Natural Gas Fuel Purchases	\$59,041,547
24	Misc. Power Exp. Actual-557160 ED AN	\$344,728
25	Wind REC Exp Actual 557395	\$1,238
26	Total Account 557	\$60,132,262
<u>501 THERMAL FUEL EXPENSE</u>		
27	501110 Kettle Falls - Wood Fuel	\$7,374,168
28	501120 Kettle Falls - Start-up Gas	\$16,034
29	501140 Colstrip - Coal	\$25,690,548
30	501160 Colstrip - Oil	\$184,541
31	Total Account 501	\$33,265,291
<u>547 OTHER FUEL EXPENSE</u>		
32	NE CT Gas/Oil-547213	\$81,939
33	Boulder Park-547216	\$2,337,491
34	Kettle Falls CT-547211	\$135,411
35	Coyote Springs2-547610	\$42,436,779
36	Lancaster-547312	\$45,559,060
37	Rathdrum CT-547310	\$6,727,091
38	Total Account 547	\$97,277,771

**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - 12 ME 12.31.21 Actual**

Line No.	12.31.2021 <u>Actuals</u>	Monthly Total
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>		
39	\$18,247	\$18,246,983
39	\$0	\$0
40	\$54	\$54,432
41	<u>18,301</u>	<u>\$18,301,415</u>
<u>536 WATER FOR POWER</u>		
42		\$0
43	<b>TOTAL EXPENSE</b>	<b>353,132</b>
<u>447 SALES FOR RESALE</u>		
44	\$71,762	(\$71,762,492)
45	\$2,223	(\$2,223,198)
46	\$136	(\$135,566)
47	\$322	(\$322,050)
48	\$17,311	(\$17,311,196)
49	<u>91,754</u>	<u>(\$91,754,502)</u>
<u>456 OTHER ELECTRIC REVENUE</u>		
50	\$5,894	(\$5,893,804)
52	\$66,197	(\$66,196,648)
53	<u>72,091</u>	<u>(\$72,090,452)</u>
		(\$22,378,031)
<u>453 SALES OF WATER AND WATER POWER</u>		
54	0	\$0
55	<b>TOTAL REVENUE</b>	<b>163,845</b>
	<i>check - total revenue plus transmission</i>	<i>185,263</i>
56	<b>TOTAL NET EXPENSE</b>	<b>167,869</b>

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-456-12E</b>
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	
For Twelve Months Ended December 31, 2021	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
1	456000	Other Electric Rev-Miscellaneous	(32,905)	800,369	767,464	(40,310)	524,482	484,172	7,405	275,887
1	456010	Other Electric Rev-Financial	0	(7,567,528)	(7,567,528)	0	(4,959,001)	(4,959,001)	0	(2,608,527)
1	456015	Other Electric Rev-CT Fuel Sales	0	44,400,011	44,400,011	0	29,095,327	29,095,327	0	15,304,684
1	456016	Other Electric Rev-Resource Opt	0	5,893,804	5,893,804	0	3,862,210	3,862,210	0	2,031,594
1	456017	Other Electric Rev-Non Resource	0	96,246	96,246	0	63,070	63,070	0	33,176
1	456018	Other Electric Rev-Extraction	0	576,665	576,665	0	377,889	377,889	0	198,776
1	456019	Other Electric Rev-Specified	0	0	0	0	0	0	0	0
1	456020	Other Electric Rev-Sale of Excess	0	57,128	57,128	0	37,436	37,436	0	19,692
1	456030	Other Electric Rev-Clearwater	(124,470)	1,282,202	1,157,732	0	840,227	840,227	(124,470)	441,975
1	456050	Other Electric Rev-Attachment Fees	1,180,577	240	1,180,817	1,006,488	157	1,006,645	174,089	83
1	456100	Transmission Revenue of Others	0	16,607,134	16,607,134	0	10,882,655	10,882,655	0	5,724,479
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	605,497	605,497	0	318,503
1	456130	Ancillary Services Revenue	0	1,514,192	1,514,192	0	992,250	992,250	0	521,942
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(7,795,284)	0	(7,795,284)	(5,048,326)	0	(5,048,326)	(2,746,958)	0
1	456329	Amortization Res Decoupling Deferral	(2,763,088)	0	(2,763,088)	(3,132,455)	0	(3,132,455)	369,367	0
1	456338	Non-res Decoupling Deferred Rev	1,742,117	0	1,742,117	2,321,385	0	2,321,385	(579,268)	0
1	456339	Amortization Non-res Decoupling	(10,708,388)	0	(10,708,388)	(10,102,151)	0	(10,102,151)	(606,237)	0
1	456380	Other Electric Revenue-Clearwater	316,803	0	316,803	0	0	0	316,803	0
1	456700	Other Electric Rev-Low Voltage	177,065	0	177,065	114,274	0	114,274	62,791	0
1	456705	Low Voltage B on A	0	1,782,848	1,782,848	0	1,168,300	1,168,300	0	614,548
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(1,198,047)	(1,198,047)	0	(785,080)	(785,080)	0	(412,967)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	1,198,047	1,198,047	0	785,080	785,080	0	412,967
1	456730	Other Elec Rev-Intraco Thermal	0	28,730,371	28,730,371	0	18,827,012	18,827,012	0	9,903,359
<b>TOTAL ACCOUNT 456</b>			<b>(18,007,573)</b>	<b>95,097,682</b>	<b>77,090,109</b>	<b>(14,881,095)</b>	<b>62,317,511</b>	<b>47,436,416</b>	<b>(3,126,478)</b>	<b>32,780,171</b>

Transmission	21,418,288	
Decoupling	(19,524,643)	
Natural Gas Revenue	66,196,647	
456016 Other	5,893,804	72,090,451
Misc.	3,106,013	
	<u>77,090,109</u>	0

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	65.530%	34.470%
			100.000%	

\*\*\*\*\*

<u>Total</u>
283,292
(2,608,527)
15,304,684
2,031,594
33,176
198,776
0
19,692
317,505
174,172
5,724,479
318,503
521,942
0
0
0
(2,746,958)
369,367
(579,268)
(606,237)
316,803
62,791
614,548
0
(412,967)
412,967
9,903,359
<u>29,653,693</u>

Avista Corp. - Resource Accounting  
 Washington Electric Jurisdiction  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2021**

<b>Retail Sales - MWh</b>	<b>Jan-21</b>	<b>Feb-21</b>	<b>Mar-21</b>	<b>Apr-21</b>	<b>May-21</b>	<b>Jun-21</b>	<b>Jul-21</b>	<b>Aug-21</b>	<b>Sep-21</b>	<b>Oct-21</b>	<b>Nov-21</b>	<b>Dec-21</b>	<b>YTD</b>
Total Billed Sales	523,729	501,047	536,506	441,255	400,880	432,739	533,586	533,857	457,882	409,808	438,575	519,183	5,729,047
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	(200,672)	(224,333)	(285,426)	(298,640)	(270,063)	(234,260)	(259,081)	(283,011)	(3,155,029)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	224,333	285,426	298,640	270,063	234,260	259,081	283,011	312,074	3,156,569
<b>Total Retail Sales</b>	<b>504,407</b>	<b>482,576</b>	<b>488,821</b>	<b>416,871</b>	<b>424,541</b>	<b>493,832</b>	<b>546,800</b>	<b>505,280</b>	<b>422,079</b>	<b>434,629</b>	<b>462,505</b>	<b>548,246</b>	<b>5,730,587</b>
<b>Test Year Retail Sales</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>453,843</b>	<b>464,733</b>	<b>551,297</b>	<b>5,669,521</b>
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)	(7,932)	69,139	56,130	40,663	(13,855)	(19,214)	(2,228)	(3,051)	61,066
<b>Production Rate - \$/MWh</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	
<b>Total Revenue Credit - \$</b>	<b>(\$936,470)</b>	<b>(\$68,583)</b>	<b>\$204,389</b>	<b>(\$260,331)</b>	<b>(\$143,649)</b>	<b>\$1,252,107</b>	<b>\$1,016,514</b>	<b>\$736,407</b>	<b>(\$250,914)</b>	<b>(\$249,782)</b>	<b>(\$28,964)</b>	<b>(\$39,663)</b>	<b>\$1,231,063</b>

**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC** Workpaper Ref. CF WA Elec  
**TWELVE MONTHS ENDED DECEMBER 31, 2021**

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.002152
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038651
Total Expense		<u>0.042802</u>
Net Operating Income Before FIT		0.957198
Federal Income Tax @	21.00% Shared Inputs	0.201012
REVENUE CONVERSION FACTOR		<u>0.756186</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	C-UE-1	1,222,546	
Divided by:			
Sales to Ultimate Customers **	Shared Inputs	568,171,936	
EFFECTIVE RATE			<u>0.002152</u>

\* From Uncollectibles Adjustment Workpapers.

\*\* From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2019 (Order No. A 140166) dated 05/01/2020

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038734	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.002152	0.997848	
EFFECTIVE RATE			<u>0.038651</u>

\* From Combined Excise Tax Return.

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