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**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF THE APPLICATION	)	CASE NO. AVU-E-21-01
OF AVISTA CORPORATION FOR THE	)	CASE NO. AVU-G-21-01
AUTHORITY TO INCREASE ITS RATES	)	
AND CHARGES FOR ELECTRIC AND	)	EXHIBIT NO. 5
NATURAL GAS SERVICE TO ELECTRIC	)	
AND NATURAL GAS CUSTOMERS IN THE	)	ELIZABETH M. ANDREWS
STATE OF IDAHO	)	

FOR AVISTA CORPORATION

(ELECTRIC AND NATURAL GAS)

AVISTA UTILITIES  
IDAHO ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

		09.2021 RY1				
		WITH PRESENT RATES			WITH 09.2021 PROPOSED RATES	
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>
REVENUES						
1	Total General Business	\$262,119	(\$17,804)	\$244,315	\$24,783	\$269,098
2	Interdepartmental Sales	275	-	275		275
3	Sales for Resale	27,968	831	28,799		28,799
4	Total Sales of Electricity	290,362	(16,973)	273,389	24,783	298,172
5	Other Revenue	28,496	(18,559)	9,937		9,937
6	Total Electric Revenue	318,858	(35,532)	283,326	24,783	308,109
EXPENSES						
Production and Transmission						
7	Operating Expenses	82,098	(1,632)	80,466		80,466
8	Purchased Power	55,231	(18,573)	36,658		36,658
9	Depreciation/Amortization	19,135	2,135	21,270		21,270
10	Regulatory Amortization	(2,263)	2,638	375		375
11	Taxes	8,631	478	9,109		9,109
12	Total Production & Transmission	162,832	(14,954)	147,878	-	147,878
Distribution						
13	Operating Expenses	11,803	2,175	13,978		13,978
14	Depreciation/Amortization	16,919	863	17,782		17,782
15	Taxes	6,682	(3,236)	3,446		3,446
16	State Income Taxes	583	(2,180)	(1,597)	1,140	(457)
17	Total Distribution	35,987	(2,378)	33,609	1,140	34,749
18	Customer Accounting	4,114	726	4,840	60	4,900
19	Customer Service & Information	10,970	(10,294)	676		676
20	Sales Expenses	-	0	0		0
Administrative & General						
21	Operating Expenses	25,118	2,240	27,358	64	27,422
22	Depreciation/Amortization	14,298	5,189	19,487		19,487
23	Regulatory Amortization	(3,831)	4,657	826		826
23	Taxes	-	-	-		-
24	Total Admin. & General	35,585	12,086	47,671	64	47,735
25	Total Electric Expenses	249,488	(14,813)	234,675	1,264	235,939
26	OPERATING INCOME BEFORE FIT	69,370	(20,719)	48,651	23,519	72,170
FEDERAN INCOME TAX						
27	Current Accrual	4,789	(2,037)	2,752	4,939	7,691
28	Debt Interest	-	(177)	(177)		(177)
29	Deferred Income Taxes	3,631	(1,892)	1,739		1,739
30	Amortized Investment Tax Credit	(167)	-	(167)		(167)
31	NET OPERATING INCOME	\$61,117	(\$16,613)	\$44,504	\$18,580	\$63,084
RATE BASE						
PLANT IN SERVICE						
32	Intangible	\$91,375	\$12,800	\$104,175		\$104,175
33	Production	487,925	26,484	514,409		514,409
34	Transmission	267,041	59,807	326,848		326,848
35	Distribution	608,901	47,950	656,851		656,851
36	General	131,758	12,565	144,323		144,323
37	Total Plant in Service	1,587,000	159,606	1,746,606	-	1,746,606
ACCUMULATED DEPRECIATION						
38	Intangible	(24,488)	(16,338)	(40,826)		(40,826)
39	Production	(201,510)	(28,941)	(230,451)		(230,451)
40	Transmission	(77,230)	(10,860)	(88,090)		(88,090)
41	Distribution	(225,258)	(37,969)	(263,227)		(263,227)
42	General	(46,294)	(9,541)	(55,835)		(55,835)
43	Total Accumulated Depreciation	(574,780)	(103,649)	(678,429)	-	(678,429)
44	NET PLANT BEFORE DFIT	1,012,220	55,957	1,068,177	-	1,068,177
45	DEFERRED TAXES	(201,658)	(18,390)	(220,048)		(220,048)
46	NET PLANT AFTER DFIT	810,562	37,567	848,129	-	848,129
47	DEFERRED DEBITS AND CREDITS	(3,621)	(63)	(3,684)		(3,684)
48	WORKING CAPITAL	21,392	(1,671)	19,721		19,721
49	TOTAL RATE BASE	\$828,333	\$35,833	\$864,166	\$0	\$864,166
50	RATE OF RETURN	7.38%		5.15%		7.30%

AVISTA UTILITIES  
IDAHO ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

		09.2022 RY2					
		WITH 09.2021 PROPOSED RATES			WITH 09.2022 PROPOSED RATES		
Line No.	DESCRIPTION	09.2021 Pro Forma Total	09.2022 Total Adjustments	09.2022 Pro Forma Total	09.2021 Proposed Revenues & Related Exp	09.2022 Proposed Revenues & Related Exp	09.2022 Pro Forma Proposed Total
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>
REVENUES							
1	Total General Business	\$244,315	\$0	\$244,315	\$24,783	\$8,722	\$277,820
2	Interdepartmental Sales	275	-	275			275
3	Sales for Resale	28,799	-	28,799			28,799
4	Total Sales of Electricity	273,389	-	\$273,389	24,783	8,722	306,894
5	Other Revenue	9,937	-	9,937			9,937
6	Total Electric Revenue	283,326	-	283,326	24,783	8,722	316,831
EXPENSES							
Production and Transmission							
7	Operating Expenses	80,466	328	80,794			80,794
8	Purchased Power	36,658	-	36,658			36,658
9	Depreciation/Amortization	21,270	961	22,231			22,231
10	Regulatory Amortization	375	379	754			754
11	Taxes	9,109	515	9,624			9,624
12	Total Production & Transmission	147,878	2,183	150,061	-	-	150,061
Distribution							
13	Operating Expenses	13,978	598	14,576			14,576
14	Depreciation/Amortization	17,782	727	18,509			18,509
15	Taxes	3,446	267	3,713			3,713
16	State Income Taxes	(1,597)	(246)	(1,842)	1,140	401	(301)
17	Total Distribution	33,609	1,346	34,956	1,140	401	36,497
18	Customer Accounting	4,840	108	4,948	60	21	5,029
19	Customer Service & Information	676	8	684			684
20	Sales Expenses	-	0	0			0
Administrative & General							
21	Operating Expenses	27,358	442	27,800	64	23	27,887
22	Depreciation/Amortization	19,487	957	20,444			20,444
22	Regulatory Amortization	826	53	879			879
23	Taxes	-	-	-			-
24	Total Admin. & General	47,671	1,452	49,123	64	23	49,210
25	Total Electric Expenses	234,675	5,097	239,772	1,264	445	241,481
26	OPERATING INCOME BEFORE FIT	48,651	(5,097)	43,554	23,519	8,277	75,350
FEDERAL INCOME TAX							
27	Current Accrual	2,752	(1,070)	1,682	4,939	1,738	8,359
28	Debt Interest	(177)	(182)	(359)			(359)
29	Deferred Income Taxes	1,739	-	1,739			1,739
30	Amortized Investment Tax Credit	(167)	-	(167)			(167)
31	NET OPERATING INCOME	\$44,504	(\$3,845)	\$40,659	\$18,580	\$6,539	\$65,778
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$104,175	\$644	\$104,819			\$104,819
33	Production	514,409	21,913	536,323			536,323
34	Transmission	326,848	25,095	351,943			351,943
35	Distribution	656,851	27,577	684,428			684,428
36	General	144,323	4,572	148,896			148,896
37	Total Plant in Service	1,746,606	79,801	1,826,407	-	-	1,826,407
ACCUMULATED DEPRECIATION							
38	Intangible	(40,826)	(4,753)	(45,578)			(45,578)
39	Production	(230,451)	(11,282)	(241,732)			(241,732)
40	Transmission	(88,090)	(5,452)	(93,542)			(93,542)
41	Distribution	(263,227)	(15,744)	(278,972)			(278,972)
42	General	(55,835)	(4,988)	(60,823)			(60,823)
43	Total Accumulated Depreciation	(678,429)	(42,219)	(720,647)	-	-	(720,647)
44	NET PLANT BEFORE DFIT	1,068,177	37,583	1,105,760	-	-	1,105,760
45	DEFERRED TAXES	(220,048)	(670)	(220,718)			(220,718)
46	NET PLANT AFTER DFIT	848,129	36,913	885,042	-	-	885,042
47	DEFERRED DEBITS AND CREDITS	(3,684)	-	(3,684)			(3,684)
48	WORKING CAPITAL	19,721	-	19,721			19,721
49	TOTAL RATE BASE	\$864,166	36,913	\$901,079	\$0	\$0	\$901,079
50	RATE OF RETURN	5.15%		4.51%			7.30%

**AVISTA UTILITIES**  
**Calculation of General Revenue Requirement**  
**Idaho - Electric System**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	R1	R2	Incremental
		Sep-21	Sep-22	Sep-22
		(000's of Dollars)	(000's of Dollars)	(000's of Dollars)
1	Pro Forma Rate Base	\$864,166	\$901,079	
2	Proposed Rate of Return	7.30%	7.30%	
3	Net Operating Income Requirement	\$63,084	\$65,779	
4	Pro Forma Net Operating Income	\$44,504	\$40,659	
5	Net Operating Income Deficiency	\$18,580	\$25,120	\$6,540
6	Conversion Factor	0.74972	0.74972	0.74972
7	Revenue Requirement	<b>\$24,783</b>	\$33,505	<b>\$8,722</b>
8	Total General Business Revenues	\$244,590		\$269,373
9	Percentage Revenue Increase - Base	<u><b>10.13%</b></u>		<u><b>3.24%</b></u>

**AVISTA UTILITIES**  
**Pro Forma Cost of Capital**  
**Idaho - Electric System**

<b>Proposed:</b>			
<u>Component</u>	<u>Capital Structure</u>	<u>ProForma Cost</u>	<u>ProForma Weighted Cost</u>
Total Debt	50.00%	4.70%	2.35%
Common	50.00%	9.90%	4.95%
Total	<u>100.00%</u>		<u>7.30%</u>

**AVISTA UTILITIES**  
**Revenue Conversion Factor**  
**Idaho - Electric System**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expenses:</b>	
2	Uncollectibles	0.002401
3	Commission Fees	0.002593
4	Idaho Income Tax	<u>0.045994</u>
5	Total Expenses	<u>0.050988</u>
6	Net Operating Income Before FIT	0.949012
7	21% Federal Income Tax @ 21%	0.199293
8	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.749719</u></u>

Rate Year September 1, 2021 - August 31, 2022

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits, Credits & Reg Amortizations	Working Capital	Restate Capital 2019 EOP	Eliminate B & O Taxes	Uncollectible Expense	Regulatory Expense
		1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-RCAP	2.01 E-EBO	2.02 E-UE	2.03 E-RE
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$262,119	\$0	\$0	\$0	\$0	(\$3,538)	\$0	\$0
2	Interdepartmental Sales	275	-	0	-	-	0	0	0
3	Sales for Resale	27,968	-	0	-	-	0	0	0
4	Total Sales of Electricity	290,362	0	0	0	0	(3,538)	0	0
5	Other Revenue	28,496	-	0	-	-	(1)	0	0
6	Total Electric Revenue	318,858	0	0	0	0	(3,539)	0	0
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	82,098	-	12	-	478	0	0	0
8	Purchased Power	55,231	-	-	-	-	0	0	0
9	Depreciation/Amortization	19,135	-	0	-	(5)	0	0	0
10	Regulatory Amortization	(2,263)	-	(154)	-	-	0	0	0
11	Taxes	8,631	-	0	-	-	0	0	0
12	Total Production & Transmission	162,832	0	(142)	0	473	0	0	0
	Distribution								
13	Operating Expenses	11,803	-	0	-	-	0	0	0
14	Depreciation/Amortization	16,919	-	0	-	-	0	0	0
15	Taxes	6,682	-	0	-	-	(3,544)	0	0
16	State Income Taxes	583	-	22	0	(22)	0	(20)	15
17	Total Distribution	35,987	0	22	0	(22)	(3,544)	(20)	15
18	Customer Accounting	4,114	-	0	-	-	0	427	0
19	Customer Service & Information	10,970	-	0	-	-	0	0	0
20	Sales Expenses	0	-	0	-	-	0	0	0
	Administrative & General								
21	Operating Expenses	25,118	-	0	-	-	0	0	(335)
22	Depreciation/Amortization	14,298	-	0	-	-	0	0	0
23	Regulatory Amortization	(3,831)	-	(343)	-	-	0	0	0
24	Taxes	0	-	0	-	-	0	0	0
25	Total Admin. & General	35,585	0	(343)	0	0	0	0	(335)
26	Total Electric Expenses	249,488	0	(463)	0	451	(3,544)	407	(320)
27	OPERATING INCOME BEFORE FIT	69,370	0	463	0	(451)	5	(407)	320
	FEDERAL INCOME TAX								
28	Current Accrual	4,789	-	97	-	(95)	1	(86)	67
29	Debt Interest	0	15	0	8	(29)	-	-	-
30	Deferred Income Taxes	3,631	-	0	-	-	0	0	0
31	Amortized ITC	(167)	-	0	-	-	0	0	0
32	NET OPERATING INCOME	\$61,117	(\$15)	\$365	(\$8)	(\$327)	\$4	(\$322)	\$252
	RATE BASE								
	PLANT IN SERVICE								
33	Intangible	\$91,375	\$0	\$0	\$0	\$1,381	\$0	\$0	\$0
34	Production	487,925	-	0	-	2,160	0	0	0
35	Transmission	267,041	-	0	-	9,471	0	0	0
36	Distribution	608,901	-	0	-	7,898	0	0	0
37	General	131,758	-	0	-	2,731	0	0	0
38	Total Plant in Service	1,587,000	-	-	-	23,641	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
39	Intangible	(24,488)	-	0	-	(3,311)	0	0	0
40	Production	(201,510)	-	0	-	(5,667)	0	0	0
41	Transmission	(77,230)	-	0	-	(2,341)	0	0	0
42	Distribution	(225,258)	-	0	-	(6,585)	0	0	0
43	General	(46,294)	-	0	-	61	0	0	0
44	Total Accumulated Depreciation	(574,780)	-	-	-	(17,843)	-	-	-
45	NET PLANT	1,012,220	-	-	-	5,799	-	-	-
46	DEFERRED TAXES	(201,658)	(3,020)	-	-	146	-	-	-
47	Net Plant After DFIT	810,562	(3,020)	-	-	5,945	-	-	-
48	DEFERRED DEBITS AND CREDITS	(3,621)	-	(63)	-	-	-	-	-
49	WORKING CAPITAL	21,392	-	-	(1,671)	-	-	-	-
50	TOTAL RATE BASE	\$828,333	(\$3,020)	(\$63)	(1,671)	5,945	\$0	\$0	\$0
51	RATE OF RETURN	7.38%	0						
52	REVENUE REQUIREMENT	(865)	(274)	(493)	(152)	1,015	(5)	429	(337)

AVISTA UTILITIES  
IDAHO ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages 2.04 E-ID	FIT/DFIT ITC/PTC Expense 2.05 E-FIT	SIT/SITC Expense 2.06 E-SIT	Revenue Normalization 2.07 E-RN	Miscellaneous Restating 2.08 E-MR	Restate Incentives 2.09 E-RI
Adjustment Number							
Workpaper Reference							
REVENUES							
1	Total General Business	\$0	\$0	\$0	(\$22,380)	\$0	\$0
2	Interdepartmental Sales	0	-	-	-	0	-
3	Sales for Resale	0	-	-	-	0	-
4	Total Sales of Electricity	0	0	0	(22,380)	0	0
5	Other Revenue	0	-	-	(502)	0	-
6	Total Electric Revenue	0	0	0	(22,882)	0	0
EXPENSES							
Production and Transmission							
7	Operating Expenses	0	-	-	(461)	0	-
8	Purchased Power	0	-	-	(8,728)	0	-
9	Depreciation/Amortization	0	-	-	-	0	-
10	Regulatory Amortization	0	-	-	1,884	0	-
11	Taxes	0	-	-	-	0	-
12	Total Production & Transmission	0	0	0	(7,305)	0	0
Distribution							
13	Operating Expenses	0	-	-	-	0	-
14	Depreciation/Amortization	0	-	-	-	0	-
15	Taxes	0	-	-	-	0	-
16	State Income Taxes	1	-	(1,118)	(430)	1	(16)
17	Total Distribution	1	0	(1,118)	(430)	1	(16)
18	Customer Accounting	0	-	-	(32)	0	-
19	Customer Service & Information	0	-	-	(10,312)	1	-
20	Sales Expenses	0	-	-	-	0	-
Administrative & General							
21	Operating Expenses	(12)	-	-	(58)	(28)	342
22	Depreciation/Amortization	0	-	-	-	0	-
23	Regulatory Amortization	0	-	-	4,174	0	-
24	Taxes	0	-	-	-	0	-
25	Total Admin. & General	(12)	0	0	4,116	(28)	342
26	Total Electric Expenses	(11)	0	(1,118)	(13,963)	(26)	326
27	OPERATING INCOME BEFORE FIT	11	0	1,118	(8,919)	26	(326)
FEDERAL INCOME TAX							
28	Current Accrual	2	9	235	(1,873)	5	(69)
29	Debt Interest	-	-	-	-	-	-
30	Deferred Income Taxes	0	-	-	-	0	-
31	Amortized ITC	0	-	-	-	0	-
32	NET OPERATING INCOME	\$9	(\$9)	\$883	(\$7,046)	\$20	(\$258)
RATE BASE							
PLANT IN SERVICE							
33	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
34	Production	0	-	-	-	0	-
35	Transmission	0	-	-	-	0	-
36	Distribution	0	-	-	-	0	-
37	General	0	-	-	-	0	-
38	Total Plant in Service	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
39	Intangible	0	-	-	-	0	-
40	Production	0	-	-	-	0	-
41	Transmission	0	-	-	-	0	-
42	Distribution	0	-	-	-	0	-
43	General	0	-	-	-	0	-
44	Total Accumulated Depreciation	-	-	-	-	-	-
45	NET PLANT	-	-	-	-	-	-
46	DEFERRED TAXES	-	-	-	-	-	-
47	Net Plant After DFIT	-	-	-	-	-	-
48	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
49	WORKING CAPITAL	-	-	-	-	-	-
50	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
51	RATE OF RETURN						
52	REVENUE REQUIREMENT	(12)	12	(1,178)	9,398	(27)	344



AVISTA UTILITIES  
IDAHO ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	ID PCA	Nez Perce Settlement Adjustment	Colstrip / CS2 Maintenance	Restate Debt Interest	Restated TOTAL
	Adjustment Number	2.10	2.11	2.12	2.13	R-Ttl
	Workpaper Reference	E-PCA	E-NPS	E-CCOM	E-RDI	
REVENUES						
1	Total General Business	\$8,114	\$0	\$0	\$0	\$244,315
2	Interdepartmental Sales	-	0	0	0	275
3	Sales for Resale	-	0	0	0	27,968
4	Total Sales of Electricity	8,114	0	0	0	272,558
5	Other Revenue	-	0	0	0	27,993
6	Total Electric Revenue	8,114	0	0	0	300,551
EXPENSES						
Production and Transmission						
7	Operating Expenses	7,886	(35)	0	0	89,978
8	Purchased Power	-	0	0	0	46,503
9	Depreciation/Amortization	-	0	0	0	19,130
10	Regulatory Amortization	-	0	908	0	375
11	Taxes	-	0	0	0	8,631
12	Total Production & Transmission	7,886	(35)	908	0	164,617
Distribution						
13	Operating Expenses	-	0	0	0	11,803
14	Depreciation/Amortization	-	0	0	0	16,919
15	Taxes	-	0	0	0	3,138
16	State Income Taxes	-	2	(42)	-	(1,023)
17	Total Distribution	0	2	(42)	0	30,837
18	Customer Accounting	29	0	0	0	4,538
19	Customer Service & Information	-	0	0	0	659
20	Sales Expenses	-	0	0	0	-
Administrative & General						
21	Operating Expenses	18	0	0	0	25,045
22	Depreciation/Amortization	-	0	0	0	14,298
23	Regulatory Amortization	-	0	0	0	-
24	Taxes	-	0	0	0	-
25	Total Admin. & General	18	0	0	0	39,343
26	Total Electric Expenses	7,933	(33)	866	0	239,995
27	OPERATING INCOME BEFORE FIT	181	33	(866)	0	60,556
FEDERAL INCOME TAX						
28	Current Accrual	1,694	7	(182)	649	5,252
29	Debt Interest	-	-	-	-	(6)
30	Deferred Income Taxes	(1,656)	0	0	0	1,975
31	Amortized ITC	-	0	0	0	(167)
32	NET OPERATING INCOME	\$143	\$26	(\$684)	(\$649)	53,502
RATE BASE						
PLANT IN SERVICE						
33	Intangible	\$0	\$0	\$0	\$0	\$ 92,756
34	Production	-	0	0	0	490,085
35	Transmission	-	0	0	0	276,512
36	Distribution	-	0	0	0	616,799
37	General	-	0	0	0	134,489
38	Total Plant in Service	-	-	-	-	1,610,641
ACCUMULATED DEPRECIATION/AMORT						
39	Intangible	-	0	0	0	(27,799)
40	Production	-	0	0	0	(207,177)
41	Transmission	-	0	0	0	(79,571)
42	Distribution	-	0	0	0	(231,843)
43	General	-	0	0	0	(46,233)
44	Total Accumulated Depreciation	-	-	-	-	(592,623)
45	NET PLANT	-	-	-	-	1,018,019
46	DEFERRED TAXES	-	-	-	-	(204,532)
47	Net Plant After DFIT	-	-	-	-	813,487
48	DEFERRED DEBITS AND CREDITS	-	-	-	-	(3,684)
49	WORKING CAPITAL	-	-	-	-	19,721
50	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$829,524
51	RATE OF RETURN					6.45%
52	REVENUE REQUIREMENT	(191)	(35)	913	866	9,408

AVISTA UTILITIES  
IDAHO ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma IS/IT Costs	Pro Forma Property Tax	Pro Forma Insurance Expense	Pro Forma ARAM DFIT
	Adjustment Number	3.00P	3.00T	3.01	3.02	3.03	3.04	3.05	3.06	3.07
	Workpaper Reference	E-PPS	E-PTR	E-PLN	E-PLE	E-PEB	E-ISIT	E-PPT	E-PIns	E-ARAM
REVENUES										
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	0	0	-	-
3	Sales for Resale	831	-	-	-	-	0	0	-	-
4	Total Sales of Electricity	831	0	0	0	0	0	0	0	0
5	Other Revenue	(17,333)	(723)	-	-	-	0	0	-	-
6	Total Electric Revenue	(16,502)	(723)	0	0	0	0	0	0	0
EXPENSES										
Production and Transmission										
7	Operating Expenses	(10,358)	(234)	614	-	(38)	0	0	-	-
8	Purchased Power	(9,845)	-	-	-	-	0	0	-	-
9	Depreciation/Amortization	-	-	-	-	-	0	0	-	-
10	Regulatory Amortization	-	-	-	-	-	0	0	-	-
11	Taxes	-	-	-	-	-	0	478	-	-
12	Total Production & Transmission	(20,203)	(234)	614	0	(38)	0	478	0	0
Distribution										
13	Operating Expenses	-	-	577	-	(37)	0	0	-	-
14	Depreciation/Amortization	-	-	-	-	-	0	0	-	-
15	Taxes	-	-	-	-	-	0	308	-	-
16	State Income Taxes	170	(22)	(89)	6	6	(39)	(36)	(52)	-
17	Total Distribution	170	(22)	488	6	(31)	(39)	272	(52)	0
18	Customer Accounting	-	-	227	-	(15)	0	0	-	-
19	Customer Service & Information	-	-	18	-	(1)	0	0	-	-
20	Sales Expenses	-	-	0	-	-	0	0	-	-
Administrative & General										
21	Operating Expenses	-	-	503	(141)	(32)	847	0	1,136	-
22	Depreciation/Amortization	-	-	-	-	-	0	0	-	-
23	Regulatory Amortization	-	-	-	-	-	0	0	-	-
24	Taxes	-	-	-	-	-	0	0	-	-
25	Total Admin. & General	0	0	503	(141)	(32)	847	0	1,136	0
26	Total Electric Expenses	(20,033)	(256)	1,850	(135)	(117)	808	750	1,084	0
27	OPERATING INCOME BEFORE FIT	3,531	(467)	(1,850)	135	117	(808)	(750)	(1,084)	0
FEDERAL INCOME TAX										
28	Current Accrual	741	(98)	(388)	28	25	(170)	(157)	(228)	-
29	Debt Interest	-	-	-	-	-	-	-	-	-
30	Deferred Income Taxes	-	-	-	-	-	0	0	-	(236)
31	Amortized ITC	-	-	-	-	-	0	0	-	-
32	NET OPERATING INCOME	\$2,789	(\$369)	(\$1,461)	\$106	\$93	(\$638)	(\$592)	(\$856)	\$236
RATE BASE										
PLANT IN SERVICE										
33	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Production	-	-	-	-	-	0	0	-	-
35	Transmission	-	-	-	-	-	0	0	-	-
36	Distribution	-	-	-	-	-	0	0	-	-
37	General	-	-	-	-	-	0	0	-	-
38	Total Plant in Service	-	-	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT										
39	Intangible	-	-	-	-	-	0	0	-	-
40	Production	-	-	-	-	-	0	0	-	-
41	Transmission	-	-	-	-	-	0	0	-	-
42	Distribution	-	-	-	-	-	0	0	-	-
43	General	-	-	-	-	-	0	0	-	-
44	Total Accumulated Depreciation	-	-	-	-	-	-	-	-	-
45	NET PLANT	-	-	-	-	-	-	-	-	-
46	DEFERRED TAXES	-	-	-	-	-	-	-	-	-
47	Net Plant After DFIT	-	-	-	-	-	-	-	-	-
48	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	-	-	-
49	WORKING CAPITAL	-	-	-	-	-	-	-	-	-
50	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
51	RATE OF RETURN									
52	REVENUE REQUIREMENT	(3,720)	492	1,949	(142)	(124)	851	790	1,142	(315)

AVISTA UTILITIES  
IDAHO ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Planned	Planned	Planned	Pro Forma	Pro Forma	Restate	Pro Forma	Pro Forma	RY1
		Capital Add 2020 EOP	Capital Add 08.2021 EOP	Capital Add 08.2022 AMA	O&M Offsets	Fee Free Amortization	2019 ADFIT	Colstrip Amortization	Wildfire Expenses	09.2021 FINAL TOTAL
	Adjustment Number	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15	
	Workpaper Reference	E-CAP20E	E-CAP21E	E-CAP22A	E-POFF	E-PFee	E-ADFIT	E-Cols21	E-PWF	F-Ttl
REVENUES										
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244,315
2	Interdepartmental Sales	-	-	-	-	-	-	-	-	275
3	Sales for Resale	-	-	-	-	-	-	-	-	28,799
4	Total Sales of Electricity	0	0	0	0	0	0	0	0	273,389
5	Other Revenue	-	-	-	-	-	-	-	-	9,937
6	Total Electric Revenue	0	0	0	0	0	0	0	0	283,326
EXPENSES										
Production and Transmission										
7	Operating Expenses	-	-	-	(9)	-	-	-	513	80,466
8	Purchased Power	-	-	-	-	-	-	-	-	36,658
9	Depreciation/Amortization	1,573	630	(66)	-	-	-	3	-	21,270
10	Regulatory Amortization	-	-	-	-	-	-	-	-	375
11	Taxes	-	-	-	-	-	-	-	-	9,109
12	Total Production & Transmission	1,573	630	(66)	(9)	0	0	3	513	147,878
Distribution										
13	Operating Expenses	-	-	-	(47)	-	-	-	1,682	13,978
14	Depreciation/Amortization	540	356	(33)	-	-	-	-	-	17,782
15	Taxes	-	-	-	-	-	-	-	-	3,446
16	State Income Taxes	(283)	(115)	21	3	(27)	-	(16)	(101)	(1,597)
17	Total Distribution	257	241	(12)	(44)	(27)	0	(16)	1,581	33,609
18	Customer Accounting	-	-	-	-	90	-	-	-	4,840
19	Customer Service & Information	-	-	-	-	-	-	-	-	676
20	Sales Expenses	-	-	-	-	-	-	-	-	0
Administrative & General										
21	Operating Expenses	-	-	-	-	-	-	-	-	27,358
22	Depreciation/Amortization	4,039	1,504	(354)	-	-	-	-	-	19,487
23	Regulatory Amortization	-	-	-	-	488	-	338	-	826
24	Taxes	-	-	-	-	-	-	-	-	-
25	Total Admin. & General	4,039	1,504	(354)	0	488	0	338	0	47,671
26	Total Electric Expenses	5,869	2,375	(432)	(53)	551	0	325	2,094	234,675
27	OPERATING INCOME BEFORE FIT	(5,869)	(2,375)	432	53	(551)	0	(325)	(2,094)	48,651
FEDERAL INCOME TAX										
28	Current Accrual	(1,232)	(499)	91	11	(116)	-	(68)	(440)	2,752
29	Debt Interest	(101)	(7)	(110)	-	-	74	(27)	-	(177)
30	Deferred Income Taxes	-	-	-	-	-	-	-	-	1,739
31	Amortized ITC	-	-	-	-	-	-	-	-	(167)
32	NET OPERATING INCOME	(\$4,536)	(\$1,869)	\$452	\$42	(\$436)	(\$74)	(\$230)	(\$1,654)	\$44,504
RATE BASE										
PLANT IN SERVICE										
33	Intangible	\$6,384	\$3,226	\$1,809	\$0	\$0	\$0	\$0	\$0	\$104,175
34	Production	2,655	3,355	12,861	-	-	-	5,452	-	514,409
35	Transmission	26,282	9,268	14,786	-	-	-	-	-	326,848
36	Distribution	18,700	11,300	10,052	-	-	-	-	-	656,851
37	General	3,316	2,590	3,929	-	-	-	-	-	144,323
38	Total Plant in Service	57,337	29,739	43,437	-	-	-	5,452	-	1,746,606
ACCUMULATED DEPRECIATION/AMORT										
39	Intangible	(5,229)	(4,945)	(2,853)	-	-	-	-	-	(40,826)
40	Production	(11,545)	(6,532)	(5,197)	-	-	-	-	-	(230,451)
41	Transmission	(3,243)	(2,818)	(2,458)	-	-	-	-	-	(88,090)
42	Distribution	(14,116)	(9,709)	(7,559)	-	-	-	-	-	(263,227)
43	General	(2,259)	(4,433)	(2,911)	-	-	-	-	-	(55,835)
44	Total Accumulated Depreciation	(36,392)	(28,437)	(20,978)	-	-	-	-	-	(678,429)
45	NET PLANT	20,946	1,302	22,459	-	-	-	5,452	-	1,068,177
46	DEFERRED TAXES	(482)	165	(117)	-	-	(15,082)	-	-	(220,048)
47	Net Plant After DFIT	20,464	1,467	22,341	-	-	(15,082)	5,452	-	848,129
48	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	-	-	(3,684)
49	WORKING CAPITAL	-	-	-	-	-	-	-	-	19,721
50	TOTAL RATE BASE	20,464	1,467	22,341	-	-	(15,082)	5,452	-	\$864,166
51	RATE OF RETURN									5.15%
52	REVENUE REQUIREMENT	8,042	2,636	1,573	(56)	581	(1,369)	838	2,207	24,783

Rate Year September 1, 2022 - August 31, 2023

Line No.	DESCRIPTION	09.2021 FINAL TOTAL	Planned Capital Add 08.2022 EOP	Planned Capital Add 08.2023 AMA	Pro Forma Property Tax	Pro Forma Labor Non-Exec	Pro Forma IS/IT Expenses	PF Colstrip / CS2 Maintenance	Pro Forma Colstrip Amortization	Pro Forma Wildfire Expenses	RY2	RY2 INCREMENTAL
											09.2022 FINAL TOTAL	09.2022 I FINAL TOTAL
		F-Ttl	22.01 E-CAP22E	22.02 E-CAP23A	22.03 E-PPT22	22.04 E-PLN22	22.05 E-PLN22	22.06 E-CCOM22	22.07 E-Cols22	22.08 E-WF22	F-Ttl	F-Ttl
REVENUES												
1	Total General Business	\$244,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244,315	\$0
2	Interdepartmental Sales	275	-	-	0	0	0	0	0	0	275	\$0
3	Sales for Resale	28,799	-	-	0	0	0	0	0	0	28,799	\$0
4	Total Sales of Electricity	273,389	0	0	0	0	0	0	0	0	273,389	0
5	Other Revenue	9,937	-	-	0	0	0	0	0	0	9,937	\$0
6	Total Electric Revenue	283,326	0	0	0	0	0	0	0	0	283,326	0
EXPENSES												
Production and Transmission												
7	Operating Expenses	80,466	-	-	0	291	0	0	0	37	80,794	\$328
8	Purchased Power	36,658	-	-	0	0	0	0	0	0	36,658	\$0
9	Depreciation/Amortization	21,270	1,080	(119)	0	0	0	0	0	0	22,231	961
10	Regulatory Amortization	375	-	-	0	0	0	379	0	0	754	\$379
11	Taxes	9,109	-	-	515	0	0	0	0	0	9,624	\$515
12	Total Production & Transmission	147,878	1,080	(119)	515	291	0	379	0	37	150,061	2,183
Distribution												
13	Operating Expenses	13,978	-	-	0	272	0	0	0	326	14,576	\$598
14	Depreciation/Amortization	17,782	790	(63)	0	0	0	0	0	0	18,509	\$727
15	Taxes	3,446	-	-	267	0	0	0	0	0	3,713	\$267
16	State Income Taxes	(1,597)	(175)	53	(36)	(42)	(9)	(17)	(2)	(17)	(1,842)	(\$246)
17	Total Distribution	33,609	615	(10)	231	230	(9)	(17)	(2)	309	34,956	1,346
18	Customer Accounting	4,840	-	-	0	108	0	0	0	0	4,948	\$108
19	Customer Service & Information	676	-	-	0	8	0	0	0	0	684	\$8
20	Sales Expenses	0	-	-	0	0	0	0	0	0	0	\$0
Administrative & General												
21	Operating Expenses	27,358	-	-	0	242	200	0	0	0	27,800	\$442
22	Depreciation/Amortization	19,487	1,926	(969)	0	0	0	0	0	0	20,444	\$957
23	Regulatory Amortization	826	-	-	0	0	0	0	53	0	879	\$53
24	Taxes	-	-	-	0	0	0	0	0	0	-	-
25	Total Admin. & General	47,671	1,926	(969)	0	242	200	0	53	0	49,123	1,452
26	Total Electric Expenses	234,675	3,621	(1,098)	746	879	191	362	51	346	239,772	5,097
27	OPERATING INCOME BEFORE FIT	48,651	(3,621)	1,098	(746)	(879)	(191)	(362)	(51)	(346)	43,554	(5,097)
FEDERAL INCOME TAX												
28	Current Accrual	2,752	(760)	231	(157)	(185)	(40)	(76)	(11)	(73)	1,682	(\$1,070)
29	Debt Interest	(177)	(53)	(123)	-	-	-	-	(6)	-	(359)	(\$182)
30	Deferred Income Taxes	1,739	-	-	0	0	0	0	0	0	1,739	\$0
31	Amortized ITC	(167)	-	-	0	0	0	0	0	0	(167)	\$0
32	NET OPERATING INCOME	\$44,504	(\$2,808)	\$990	(\$589)	(\$694)	(\$151)	(\$286)	(\$34)	(\$274)	\$40,659	(\$3,845)
RATE BASE												
PLANT IN SERVICE												
33	Intangible	104,175	(\$54)	\$698	\$0	\$0	\$0	\$0	\$0	\$0	\$104,819	\$644
34	Production	514,409	13,406	7,208	0	0	0	0	1,299	0	536,323	\$21,913
35	Transmission	326,848	6,588	18,507	0	0	0	0	0	0	351,943	\$25,095
36	Distribution	656,851	10,428	17,149	0	0	0	0	0	0	684,428	\$27,577
37	General	144,323	967	3,605	0	0	0	0	0	0	148,896	\$4,572
38	Total Plant in Service	1,746,606	31,336	47,166	-	-	-	-	1,299	-	1,826,407	79,801
ACCUMULATED DEPRECIATION/AMORT												
39	Intangible	(40,826)	(1,777)	(2,976)	0	0	0	0	0	0	(45,578)	(\$4,753)
40	Production	(230,451)	(5,517)	(5,765)	0	0	0	0	0	0	(241,732)	(\$11,282)
41	Transmission	(88,090)	(2,683)	(2,769)	0	0	0	0	0	0	(93,542)	(\$5,452)
42	Distribution	(263,227)	(7,747)	(7,998)	0	0	0	0	0	0	(278,972)	(\$15,744)
43	General	(55,835)	(2,362)	(2,626)	0	0	0	0	0	0	(60,823)	(\$4,988)
44	Total Accumulated Depreciation	(678,429)	(20,085)	(22,133)	-	-	-	-	-	-	(720,647)	(42,219)
45	NET PLANT	1,068,177	11,251	25,033	-	-	-	-	1,299	-	1,105,760	37,583
46	DEFERRED TAXES	(220,048)	(472)	(198)	-	-	-	-	-	-	(220,718)	(\$670)
47	Net Plant After DFIT	848,129	10,779	24,835	-	-	-	-	1,299	-	885,042	36,913
48	DEFERRED DEBITS AND CREDITS	(3,684)	-	-	-	-	-	-	-	-	(3,684)	\$0
49	WORKING CAPITAL	19,721	-	-	-	-	-	-	-	-	19,721	\$0
50	TOTAL RATE BASE	\$864,166	10,779	24,835	\$0	\$0	\$0	\$0	\$1,299	\$0	\$901,079	\$36,913
51	RATE OF RETURN	5.15%									4.51%	
52	REVENUE REQUIREMENT	24,783	4,795	1,098	786	926	201	381	171	365	33,505	8,722

AVISTA UTILITIES  
IDAHO ELECTRIC RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

INFORMATIONAL  
ONLY  
TARIFF  
#76

Line No.	DESCRIPTION	RY1 - Base		RY1 - Billed
		Change		After Tariff
		09.2021	Strategic	FINAL
		FINAL	Tax DFIT	FINAL
		TOTAL	Tariff	TOTAL
		F-Ttl	4.00T	F-Ttl Billed
			E-Tax	
	Adjustment Number			
	Workpaper Reference			
	REVENUES			
1	Total General Business	\$244,315	\$0	\$244,315
2	Interdepartmental Sales	275	-	275
3	Sales for Resale	27,137	-	27,137
4	Total Sales of Electricity	271,727	0	271,727
5	Other Revenue	11,599	-	11,599
6	Total Electric Revenue	283,326	0	283,326
	EXPENSES			
	Production and Transmission			
7	Operating Expenses	80,466	-	80,466
8	Purchased Power	36,658	-	36,658
9	Depreciation/Amortization	21,270	-	21,270
10	Regulatory Amortization	375	-	375
11	Taxes	9,109	-	9,109
12	Total Production & Transmission	147,878	0	147,878
	Distribution			
13	Operating Expenses	13,978	-	13,978
14	Depreciation/Amortization	17,782	-	17,782
15	Taxes	3,446	-	3,446
16	State Income Taxes	(1,597)	1,174	(422)
17	Total Distribution	33,609	1,174	34,784
18	Customer Accounting	4,840	-	4,840
19	Customer Service & Information	676	-	676
20	Sales Expenses	0	-	0
	Administrative & General			
21	Operating Expenses	27,358	-	27,358
22	Depreciation/Amortization	19,487	-	19,487
23	Regulatory Amortization	826	(25,536)	(24,710)
24	Taxes	-	-	-
25	Total Admin. & General	47,671	(25,536)	22,135
26	Total Electric Expenses	234,675	(24,361)	210,314
27	OPERATING INCOME BEFORE FIT	48,651	24,361	73,012
	FEDERAL INCOME TAX			
28	Current Accrual	2,752	5,116	7,868
29	Debt Interest	(177)	(48)	(225)
30	Deferred Income Taxes	1,739	-	1,739
31	Amortized ITC	(167)	-	(167)
32	NET OPERATING INCOME	\$44,504	\$19,293	\$63,797
	RATE BASE			
	PLANT IN SERVICE			
33	Intangible	\$104,175	\$0	104,175
34	Production	514,409	-	514,409
35	Transmission	326,848	-	326,848
36	Distribution	656,851	-	656,851
37	General	144,323	-	144,323
38	Total Plant in Service	1,746,606	-	1,746,606
	ACCUMULATED DEPRECIATION/AMORT			
39	Intangible	(40,826)	-	(40,826)
40	Production	(230,451)	-	(230,451)
41	Transmission	(88,090)	-	(88,090)
42	Distribution	(263,227)	-	(263,227)
43	General	(55,835)	-	(55,835)
44	Total Accumulated Depreciation	(678,429)	-	(678,429)
45	NET PLANT	1,068,177	-	1,068,177
46	DEFERRED TAXES	(220,048)	9,770	(210,278)
47	Net Plant After DFIT	848,129	9,770	857,899
48	DEFERRED DEBITS AND CREDITS	(3,684)	-	(3,684)
49	WORKING CAPITAL	19,721	-	19,721
50	TOTAL RATE BASE	\$864,166	9,770	873,936
51	RATE OF RETURN	5.15%		7.30%
52	REVENUE REQUIREMENT	24,783	(24,783)	(0)

AVISTA UTILITIES  
IDAHO NATURAL GAS RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	9.2021 RY1				
		WITH PRESENT RATES		WITH 09.2021 PROPOSED RATES		
		Actual Per Results Report	Total Adjustments	09.2021 Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	a	b	c	d	e	f
<b>REVENUES</b>						
1	Total General Business	\$62,525	\$ (19,343)	\$43,182	\$ 52	\$43,234
2	Total Transportation	587	1	588		588
3	Other Revenues	28,697	(28,600)	97		97
4	Total Gas Revenues	91,809	(47,942)	43,867	52	43,919
<b>EXPENSES</b>						
Production Expenses						
5	City Gate Purchases	46,740	(46,740)	0		0
6	Purchased Gas Expense	442	(24)	418		418
7	Net Nat Gas Storage Trans	(1,002)	1,002	-		-
8	Total Production	46,180	(45,761)	419	-	419
Underground Storage						
9	Operating Expenses	859	0	859		859
10	Depreciation	226	(19)	207		207
11	Taxes	147	20	167		167
12	Total Underground Storage	1,232	1	1,233	-	1,233
Distribution						
13	Operating Expenses	5,461	332	5,793		5,793
14	Depreciation	5,889	457	6,346		6,346
15	Taxes	2,781	(1,000)	1,781		1,781
16	State Income Taxes	106	(303)	(197)	2	(195)
17	Total Distribution	14,237	(514)	13,723	2	13,725
18	Customer Accounting	2,572	138	2,710	-	2,710
19	Customer Service & Information	1,911	(1,434)	477		477
20	Sales Expenses	-	-	-		-
Administrative & General						
21	Operating Expenses	5,861	398	6,259	-	6,259
22	Depreciation/Amortization	3,295	1,103	4,398		4,398
23	Regulatory Amortizations	172	100	272		272
24	Taxes	-	-	-		-
25	Total Admin. & General	9,328	1,601	10,929	-	10,929
26	Total Gas Expense	75,460	(45,969)	29,491	2	29,493
27	OPERATING INCOME BEFORE FIT	16,349	(1,973)	14,376	50	14,426
<b>FEDERAL INCOME TAX</b>						
28	Current Accrual	(349)	(297)	(646)	11	(635)
29	Debt Interest	-	(14)	(14)	-	(14)
30	Deferred FIT	2,435	(22)	2,413		2,413
31	Amort ITC	(4)	-	(4)		(4)
32	NET OPERATING INCOME	\$14,267	(\$1,641)	\$12,626	\$39	\$12,665
<b>RATE BASE: PLANT IN SERVICE</b>						
33	Underground Storage	\$13,504	\$1,680	\$15,184		\$15,184
34	Distribution Plant	248,944	22,282	271,226		271,226
35	General Plant	41,937	6,324	48,261		48,261
36	Total Plant in Service	304,385	30,286	334,671	-	334,671
<b>ACCUMULATED DEPREC/AMORT</b>						
37	Underground Storage	(5,274)	(479)	(5,753)		(5,753)
38	Distribution Plant	(82,519)	(14,968)	(97,487)		(97,487)
39	General Plant	(14,325)	(6,076)	(20,401)		(20,401)
40	Total Accum. Depreciation/Amort.	(102,118)	(21,524)	(123,642)	-	(123,642)
41	NET PLANT	202,267	8,762	211,029	-	211,029
42	DEFERRED FIT	(38,076)	(5,575)	(43,651)		(43,651)
43	Net Plant After DFIT	164,191	3,187	167,378	-	167,378
44	GAS INVENTORY	4,748	-	4,748		4,748
45	GAIN ON SALE OF BUILDING	-	-	-		-
46	OTHER	70	-	70		70
47	WORKING CAPITAL	1,721	(432)	1,289		1,289
48	TOTAL RATE BASE	\$170,730	\$2,755	\$173,485	\$0	\$173,485
49	RATE OF RETURN	8.36%		7.28%		7.30%

AVISTA UTILITIES  
IDAHO NATURAL GAS RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

		09.2022 RY2					
		WITH 2018 PROPOSED RATES			WITH 2021 PROPOSED RATES		
Line No.	DESCRIPTION	09.2021 Pro Forma Total	09.2022 Total Adjustments	09.2022 Pro Forma Total	09.2021 Proposed Revenues & Related Exp	09.2022 Proposed Revenues & Related Exp	09.2022 Pro Forma Proposed Total
	a	b	c	d	e	f	g
<b>REVENUES</b>							
1	Total General Business	\$43,182		\$43,182	\$ 52	\$950	\$44,184
2	Total Transportation	588	-	588			588
3	Other Revenues	97	-	97			97
4	Total Gas Revenues	43,867	-	43,867	52	950	44,869
<b>EXPENSES</b>							
Production Expenses							
5	City Gate Purchases	0	-	0			0
6	Purchased Gas Expense	418	7	425			425
7	Net Nat Gas Storage Trans	-	-	-			-
8	Total Production	419	7	426	-	-	426
Underground Storage							
9	Operating Expenses	859	0	859			859
10	Depreciation	207	10	217			217
11	Taxes	167	14	181			181
12	Total Underground Storage	1,233	24	1,257	-	-	1,257
Distribution							
13	Operating Expenses	5,793	165	5,958			5,958
14	Depreciation	6,346	181	6,527			6,527
15	Taxes	1,781	119	1,900			1,900
16	State Income Taxes	(197)	(38)	(235)	2	44	(189)
17	Total Distribution	13,723	427	14,150	2	44	14,196
18	Customer Accounting	2,710	68	2,778	-	2	2,780
19	Customer Service & Information	477	6	483			483
20	Sales Expenses	-	-	-			-
Administrative & General							
21	Operating Expenses	6,259	109	6,368	-	2	6,370
22	Depreciation/Amortization	4,398	155	4,553			4,553
23	Regulatory Amortizations	272	-	272			272
24	Taxes	-	-	-			-
25	Total Admin. & General	10,929	264	11,193	-	2	11,195
26	Total Gas Expense	29,491	796	30,287	2	48	30,337
27	OPERATING INCOME BEFORE FIT	14,376	(796)	13,580	50	902	14,532
<b>FEDERAL INCOME TAX</b>							
28	Current Accrual	(646)	(167)	(813)	11	189	(613)
29	Debt Interest	(14)	(6)	(20)	-	-	(20)
30	Deferred FIT	2,413	-	2,413			2,413
31	Amort ITC	(4)	-	(4)			(4)
32	NET OPERATING INCOME	\$12,626	(\$623)	\$12,003	\$39	\$713	\$12,755
<b>RATE BASE: PLANT IN SERVICE</b>							
33	Underground Storage	\$15,184	\$650	\$15,834			\$15,834
34	Distribution Plant	271,226	7,848	279,075			279,075
35	General Plant	48,261	895	49,156			49,156
36	Total Plant in Service	334,671	9,393	344,064	-	-	344,064
<b>ACCUMULATED DEPREC/AMORT</b>							
37	Underground Storage	(5,753)	(190)	(5,943)			(5,943)
38	Distribution Plant	(97,487)	(6,141)	(103,628)			(103,628)
39	General Plant	(20,401)	(2,169)	(22,570)			(22,570)
40	Total Accum. Depreciation/Amort.	(123,642)	(8,500)	(132,142)	-	-	(132,142)
41	NET PLANT	211,029	894	211,923	-	-	211,923
42	DEFERRED FIT	(43,651)	329	(43,322)			(43,322)
43	Net Plant After DFIT	167,378	1,223	168,601	-	-	168,601
44	GAS INVENTORY	4,748	-	4,748			4,748
45	GAIN ON SALE OF BUILDING	-	-	-			-
46	OTHER	70	-	70			70
47	WORKING CAPITAL	1,289	-	1,289			1,289
48	TOTAL RATE BASE	\$173,485	\$1,223	\$174,708	\$0	\$0	\$174,708
49	RATE OF RETURN	7.28%		6.87%			7.30%

**AVISTA UTILITIES**  
**Calculation of General Revenue Requirement**  
**Idaho - Natural Gas**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	RY1	RY2	Incremental
		Sep-21	Sep-22	RY2 Sep-22
		(000's of Dollars)	(000's of Dollars)	(000's of Dollars)
1	Pro Forma Rate Base	\$173,485	\$ 174,708	
2	Proposed Rate of Return	7.30%	7.30%	
3	Net Operating Income Requirement	\$12,664	\$12,754	
4	Pro Forma Net Operating Income	\$12,626	\$ 12,003	
5	Net Operating Income Deficiency	\$38	\$751	\$712
6	Conversion Factor	0.74972	0.74972	0.74972
7	Revenue Requirement	\$52	\$1,002	\$950
8	Total Base Distribution Revenues	\$43,770		\$43,822
9	Percentage Base Distribution Revenue Increase	<u>0.12%</u>		<u>2.17%</u>
10	Total Present Billed Revenue	\$63,718		\$63,770
11	Percentage Billed Revenue Increase	<u>0.08%</u>		<u>1.49%</u>



**AVISTA UTILITIES  
PRO FORMA COST OF CAPITAL  
Idaho - Natural Gas**

Proposed:			
<u>Component</u>	<u>Capital Structure</u>	<u>Pro Forma Cost</u>	<u>Pro Forma Weighted Cost</u>
Total Debt	50.00%	4.70%	2.35%
Common Equity	50.00%	9.90%	4.95%
Total	<u>100.00%</u>		<u>7.30%</u>

**AVISTA UTILITIES**  
**Revenue Conversion Factor**  
**Idaho - Natural Gas System**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

<b>Line No.</b>	<b>Description</b>	<b>Factor</b>
1	<b>Revenues</b>	1.000000
	<b>Expenses:</b>	
2	Uncollectibles	0.002401
3	Commission Fees	0.002593
4	Idaho State Income Tax	0.045994
5	Total Expenses	<u>0.050988</u>
6	Net Operating Income Before FIT	0.949012
7	21% Federal Income Tax @ 21%	<u>0.199293</u>
8	REVENUE CONVERSION FACTOR	<u><u>0.749719</u></u>

Rate Year September 1, 2021 - August 31, 2022

(Restated and Pro Forma)									
Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits, Credits & Regulatory Amortizations	Working Capital	Restating 2019 Capital EOP	Eliminate B & O Taxes	Uncollectible Expense	Regulatory Expense
	Adjustment Number Workpaper Reference	1.00 G-ROO	1.01 G-DFIT	1.02 G-DDC	1.03 G-WC	1.04 G-CAP19	2.01 G-EBO	2.02 G-UE	2.03 G-RE
REVENUES									
1	Total General Business	\$62,525	\$ -	\$0	\$ -	\$ -	(\$1,115)	\$0	\$0
2	Total Transportation	587	-	-	-	-	(9)	-	-
3	Other Revenues	28,697	-	-	-	-	-	-	-
4	Total Gas Revenues	\$91,809	-	\$0	-	-	(\$1,124)	\$0	\$0
EXPENSES									
Production Expenses									
5	City Gate Purchases	46,740	-	-	-	-	-	-	-
6	Purchased Gas Expense	442	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(1,002)	-	-	-	-	-	-	-
8	Total Production	46,180	-	-	-	-	-	-	-
Underground Storage									
9	Operating Expenses	859	-	-	-	-	-	-	-
10	Depreciation/Amortization	226	-	-	-	-	-	-	-
11	Taxes	147	-	-	-	-	-	-	-
12	Total Underground Storage	1,232	-	-	-	-	-	-	-
Distribution									
13	Operating Expenses	5,461	-	-	-	-	-	-	-
14	Depreciation/Amortization	5,889	-	-	-	-	-	-	-
15	Taxes	2,781	-	-	-	-	(1,126)	-	-
16	State Income Taxes	106	-	17	-	-	0	1	2
17	Total Distribution	14,237	-	17	-	-	(1,126)	1	2
18	Customer Accounting	2,572	-	-	-	-	-	(14)	-
19	Customer Service & Information	1,911	-	-	-	-	-	-	-
20	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	5,861	-	-	-	-	-	-	(37)
22	Depreciation/Amortization	3,295	-	-	-	-	-	-	-
23	Regulatory Amortizations	172	-	(360)	-	-	-	-	-
24	Taxes	-	-	-	-	-	-	-	-
25	Total Admin. & General	9,328	-	(360)	-	-	-	-	(37)
26	Total Gas Expense	75,460	-	(343)	-	-	(1,126)	(13)	(35)
27	OPERATING INCOME BEFORE FIT	16,349	-	343	-	-	2	13	35
FEDERAL INCOME TAX									
28	Current Accrual	(349)	-	72	-	-	0	3	7
29	Debt Interest	-	(3)	-	2	(19)	-	-	-
30	Deferred FIT	2,435	-	-	-	-	-	-	-
31	Amort ITC	(4)	-	-	-	-	-	-	-
32	NET OPERATING INCOME	\$ 14,267	\$ 3	\$ 271	\$ (2)	\$ 19	\$ 2	\$ 11	\$ 28
RATE BASE									
PLANT IN SERVICE									
33	Underground Storage	\$13,504	\$ -	\$0	\$ -	\$ 320	\$0	\$0	\$0
34	Distribution Plant	248,944	-	-	-	5,371	-	-	-
35	General Plant	41,937	-	-	-	1,400	-	-	-
36	Total Plant in Service	304,385	-	-	-	7,091	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
37	Underground Storage	(5,274)	-	-	-	(102)	-	-	-
38	Distribution Plant	(82,519)	-	-	-	(2,387)	-	-	-
39	General Plant	(14,325)	-	-	-	(948)	-	-	-
40	Total Accumulated Depreciation/Amortization	(102,118)	-	-	-	(3,437)	-	-	-
41	NET PLANT	202,267	-	-	-	3,654	-	-	-
42	DEFERRED TAXES	(38,076)	548	-	-	217	-	-	-
43	Net Plant After DFIT	164,191	548	-	-	3,871	-	-	-
44	GAS INVENTORY	4,748	-	-	-	-	-	-	-
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
46	OTHER	70	-	-	-	-	-	-	-
47	WORKING CAPITAL	1,721	-	-	(432)	-	-	-	-
48	TOTAL RATE BASE	\$ 170,730	\$ 548	\$ -	\$ (432)	\$ 3,871	\$ -	\$ -	\$ -
49	RATE OF RETURN	8.36%							
50	REVENUE REQUIREMENT	(2,406)	50	(362)	(39)	351	(2)	(14)	(37)

AVISTA UTILITIES  
IDAHO NATURAL GAS RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages	FIT / DFIT Expense	SIT / SITC Expense	Revenue Normalization & Gas Cost Adjust	Miscellaneous Restating	Restate Incentive	Restate Debt Interest	Restated Total
	Adjustment Number	2.04	2.05	2.06	2.07	2.08	2.09	2.10	
	Workpaper Reference	G-ID	G-FIT	G-SIT	G-RNGC	G-MR	G-RI	G-RDI	R-Ttl
REVENUES									
1	Total General Business	\$0	\$ -	\$ -	\$ (18,228)	\$0	\$0	\$ -	\$43,182
2	Total Transportation	-	-	-	10	-	-	-	588
3	Other Revenues	-	-	-	(28,600)	-	-	-	97
4	Total Gas Revenues	\$0	-	-	(46,818)	\$0	\$0	-	43,867
EXPENSES									
Production Expenses									
5	City Gate Purchases	-	-	-	(46,740)	-	-	-	-
6	Purchased Gas Expense	-	-	-	(37)	-	-	-	405
7	Net Nat Gas Storage Trans	-	-	-	1,002	-	-	-	-
8	Total Production	-	-	-	(45,775)	-	-	-	405
Underground Storage									
9	Operating Expenses	-	-	-	-	-	-	-	859
10	Depreciation/Amortization	-	-	-	-	-	-	-	226
11	Taxes	-	-	-	-	-	-	-	147
12	Total Underground Storage	-	-	-	-	-	-	-	1,232
Distribution									
13	Operating Expenses	-	-	-	-	-	-	-	5,461
14	Depreciation/Amortization	-	-	-	-	-	-	-	5,889
15	Taxes	-	-	-	-	-	-	-	1,655
16	State Income Taxes	0	-	(198)	23	1	(4)	-	(53)
17	Total Distribution	0	-	(198)	23	1	(4)	-	12,952
18	Customer Accounting	-	-	-	(44)	-	-	-	2,514
19	Customer Service & Information	-	-	-	(1,446)	-	-	-	465
20	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	(4)	-	-	(47)	(22)	88	-	5,839
22	Depreciation/Amortization	-	-	-	-	-	-	-	3,295
23	Regulatory Amortizations	-	-	-	-	-	-	-	(188)
24	Taxes	-	-	-	-	-	-	-	-
25	Total Admin. & General	(4)	-	-	(47)	(22)	88	-	8,946
26	Total Gas Expense	(4)	-	(198)	(47,289)	(21)	84	-	26,514
27	OPERATING INCOME BEFORE FIT	4	-	198	471	21	(84)	-	17,353
FEDERAL INCOME TAX									
28	Current Accrual	1	-	42	99	4	(18)	134	(4)
29	Debt Interest	-	-	-	-	-	-	-	(20)
30	Deferred FIT	-	-	-	(41)	-	-	-	2,394
31	Amort ITC	-	-	-	-	-	-	-	(4)
32	NET OPERATING INCOME	\$ 3	\$ -	\$ 156	\$ 413	\$ 17	\$ (66)	\$ (134)	\$ 14,987
RATE BASE									
PLANT IN SERVICE									
33	Underground Storage	\$0	\$ -	\$ -	\$ -	\$0	\$0	\$ -	\$ 13,824
34	Distribution Plant	-	-	-	-	-	-	-	254,315
35	General Plant	-	-	-	-	-	-	-	43,337
36	Total Plant in Service	-	-	-	-	-	-	-	311,476
ACCUMULATED DEPRECIATION/AMORT									
37	Underground Storage	-	-	-	-	-	-	-	(5,376)
38	Distribution Plant	-	-	-	-	-	-	-	(84,906)
39	General Plant	-	-	-	-	-	-	-	(15,273)
40	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	(105,555)
41	NET PLANT	-	-	-	-	-	-	-	205,921
42	DEFERRED TAXES	-	-	-	-	-	-	-	(37,311)
43	Net Plant After DFIT	-	-	-	-	-	-	-	168,610
44	GAS INVENTORY	-	-	-	-	-	-	-	4,748
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
46	OTHER	-	-	-	-	-	-	-	70
47	WORKING CAPITAL	-	-	-	-	-	-	-	1,289
48	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,717
49	RATE OF RETURN								8.58%
50	REVENUE REQUIREMENT	(4)	-	(209)	(551)	(22)	88	179	(2,978)

AVISTA UTILITIES  
IDAHO NATURAL GAS RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma IS/IT Costs	Pro Forma Property Tax	Pro Forma Insurance Expense	Pro Forma ARAM DFIT
	Adjustment Number	3.01	3.02	3.03	3.04	3.05	3.06	3.07
	Workpaper Reference	G-PLN	G-PLE	G-PEB	G-ISIT	G-PPT	G-Ins	G-ARAM
REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
2	Total Transportation	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-
4	Total Gas Revenues	\$0	\$0	\$0	\$0	\$0	\$0	-
EXPENSES								
Production Expenses								
5	City Gate Purchases	-	-	0	-	-	-	-
6	Purchased Gas Expense	14	-	(1)	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	14	-	(0)	-	-	-	-
Underground Storage								
9	Operating Expenses	0	-	(0)	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	20	-	-
12	Total Underground Storage	0	-	(0)	-	20	-	-
Distribution								
13	Operating Expenses	350	-	(18)	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	126	-	-
16	State Income Taxes	(30)	2	1	(10)	(7)	(6)	-
17	Total Distribution	320	2	(17)	(10)	119	(6)	-
18	Customer Accounting	143	-	(7)	-	-	-	-
19	Customer Service & Information	13	-	(1)	-	-	-	-
20	Sales Expenses	-	-	-	-	-	-	-
Administrative & General								
21	Operating Expenses	123	(37)	(6)	219	-	121	-
22	Depreciation/Amortization	-	-	-	-	-	-	-
23	Regulatory Amortizations	-	-	-	-	-	-	-
24	Taxes	-	-	-	-	-	-	-
25	Total Admin. & General	123	(37)	(6)	219	-	121	-
26	Total Gas Expense	614	(35)	(31)	209	139	115	-
27	OPERATING INCOME BEFORE FIT	(614)	35	31	(209)	(139)	(115)	-
FEDERAL INCOME TAX								
28	Current Accrual	(129)	7	6	(44)	(29)	(40)	-
29	Debt Interest	-	-	-	-	-	-	-
30	Deferred FIT	-	-	-	-	-	-	19
31	Amort ITC	-	-	-	-	-	-	-
32	NET OPERATING INCOME	\$ (485)	\$ 28	\$ 24	\$ (165)	\$ (110)	\$ (75)	\$ (19)
RATE BASE								
PLANT IN SERVICE								
33	Underground Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
34	Distribution Plant	-	-	-	-	-	-	-
35	General Plant	-	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
37	Underground Storage	-	-	-	-	-	-	-
38	Distribution Plant	-	-	-	-	-	-	-
39	General Plant	-	-	-	-	-	-	-
40	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-
41	NET PLANT	-	-	-	-	-	-	-
42	DEFERRED TAXES	-	-	-	-	-	-	-
43	Net Plant After DFIT	-	-	-	-	-	-	-
44	GAS INVENTORY	-	-	-	-	-	-	-
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
46	OTHER	-	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-	-
48	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	RATE OF RETURN	647	(37)	(32)	220	147	100	25
50	REVENUE REQUIREMENT	647	(37)	(32)	220	147	100	25

AVISTA UTILITIES  
IDAHO NATURAL GAS RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019

(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Capital Add 2020 EOP	Pro Forma Capital Add 08.2021 EOP	Pro Forma Capital Add 08.2022 AMA	Pro Forma Fee Free Amortization	Restate 2019 ADFIT	Base
							RY1 RATE CHANGE TOTAL
		3.08	3.09	3.10	3.11	3.12	09.2021 FINAL TOTAL
	Adjustment Number Workpaper Reference	G-CAP20E	G-CAP21E	G-CAP22A	G-Fee	G-ADFIT	F-Ttl
<b>REVENUES</b>							
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$43,182
2	Total Transportation	-	-	-	-	-	588
3	Other Revenues	-	-	-	-	-	97
4	Total Gas Revenues	-	-	-	-	-	43,867
<b>EXPENSES</b>							
<b>Production Expenses</b>							
5	City Gate Purchases	-	-	-	-	-	0
6	Purchased Gas Expense	-	-	-	-	-	418
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	419
<b>Underground Storage</b>							
9	Operating Expenses	-	-	-	-	-	859
10	Depreciation/Amortization	(25)	6	-	-	-	207
11	Taxes	-	-	-	-	-	167
12	Total Underground Storage	(25)	6	-	-	-	1,233
<b>Distribution</b>							
13	Operating Expenses	-	-	-	-	-	5,793
14	Depreciation/Amortization	326	134	(3)	-	-	6,346
15	Taxes	-	-	-	-	-	1,781
16	State Income Taxes	(56)	(19)	4	(24)	-	(197)
17	Total Distribution	270	115	1	(24)	-	13,723
18	Customer Accounting	-	-	-	60	-	2,710
19	Customer Service & Information	-	-	-	-	-	477
20	Sales Expenses	-	-	-	-	-	-
<b>Administrative &amp; General</b>							
21	Operating Expenses	-	-	-	-	-	6,259
22	Depreciation/Amortization	920	265	(82)	-	-	4,398
23	Regulatory Amortizations	-	-	-	460	-	272
24	Taxes	-	-	-	-	-	-
25	Total Admin. & General	920	265	(82)	460	-	10,929
26	Total Gas Expense	1,165	386	(81)	496	-	29,491
27	OPERATING INCOME BEFORE FIT	(1,165)	(386)	81	(496)	-	14,376
<b>FEDERAL INCOME TAX</b>							
28	Current Accrual	(245)	(81)	17	(104)	-	(646)
29	Debt Interest	(13)	(7)	(5)	-	32	(14)
30	Deferred FIT	-	-	-	-	-	2,413
31	Amort ITC	-	-	-	-	-	(4)
32	NET OPERATING INCOME	\$ (907)	\$ (298)	\$ 69	\$ (392)	\$ (32)	\$ 12,626
<b>RATE BASE</b>							
<b>PLANT IN SERVICE</b>							
33	Underground Storage	\$ 601	\$ 433	\$ 325	\$ -	\$ -	\$ 15,184
34	Distribution Plant	6,784	6,042	4,085	-	-	271,226
35	General Plant	2,957	1,024	943	-	-	48,261
36	Total Plant in Service	10,343	7,499	5,353	-	-	334,671
<b>ACCUMULATED DEPRECIATION/AMORT</b>							
37	Underground Storage	(168)	(118)	(92)	-	-	(5,753)
38	Distribution Plant	(5,657)	(3,916)	(3,009)	-	-	(97,487)
39	General Plant	(1,868)	(1,997)	(1,263)	-	-	(20,401)
40	Total Accumulated Depreciation/Amortization	(7,693)	(6,031)	(4,363)	-	-	(123,642)
41	NET PLANT	2,650	1,469	990	-	-	211,029
42	DEFERRED TAXES	21	25	89	-	(6,475)	(43,651)
43	Net Plant After DFIT	2,671	1,493	1,079	-	(6,475)	167,378
44	GAS INVENTORY	-	-	-	-	-	4,748
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
46	OTHER	-	-	-	-	-	70
47	WORKING CAPITAL	-	-	-	-	-	1,289
48	TOTAL RATE BASE	\$ 2,671	\$ 1,493	\$ 1,079	\$ -	\$ (6,475)	\$ 173,485
49	RATE OF RETURN						7.28%
50	REVENUE REQUIREMENT	1,470	543	13	523	(588)	52

Rate Year September 1, 2022 - August 31, 2023

Line No.	DESCRIPTION	2021 FINAL TOTAL	Planned Capital Add 08.2022 EOP	Planned Capital Add 08.2023 AMA	Pro Forma Property Tax	Pro Forma Labor Non-Exec	Pro Forma IS/IT Expenses	RY2 RATE CHANGE TOTAL	Base RY2 Rate Change INCREMENTAL
								09.2022 FINAL TOTAL	09.2022 I Above 09.2021 TOTAL
	Adjstment Number Workpaper Reference	F-Ttl	22.01 G-CAP22E	22.02 G-CAP23A	22.03 G-PPT22	22.04 G-PLN22	22.05 G-ISIT22	F-Ttl	F-Ttl
REVENUES									
1	Total General Business	\$ 43,182	\$ -	\$ -	\$0	\$0	\$0	\$ 43,182	\$ -
2	Total Transportation	588	-	-	-	-	-	588	-
3	Other Revenues	97	-	-	-	-	-	97	-
4	Total Gas Revenues	43,867	-	-	\$0	\$0	\$0	43,867	-
EXPENSES									
Production Expenses									
5	City Gate Purchases	0	-	-	-	-	-	0	-
6	Purchased Gas Expense	418	-	-	-	7	-	425	7
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	-
8	Total Production	419	-	-	-	7	-	426	7
Underground Storage									
9	Operating Expenses	859	-	-	-	0	0	859	0
10	Depreciation/Amortization	207	10	-	-	-	-	217	10
11	Taxes	167	-	-	14	-	-	181	14
12	Total Underground Storage	1,233	10	-	14	0	0	1,257	24
Distribution									
13	Operating Expenses	5,793	-	-	-	165	-	5,958	165
14	Depreciation/Amortization	6,346	187	(6)	-	-	-	6,527	181
15	Taxes	1,781	-	-	119	-	-	1,900	119
16	State Income Taxes	(197)	(26)	10	(6)	(14)	(2)	(235)	(38)
17	Total Distribution	13,723	161	4	113	151	(2)	14,150	427
18	Customer Accounting	2,710	-	-	-	68	-	2,778	68
19	Customer Service & Information	477	-	-	-	6	-	483	6
20	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	6,259	-	-	-	59	50	6,368	109
22	Depreciation/Amortization	4,398	373	(218)	-	-	-	4,553	155
23	Regulatory Amortizations	272	-	-	-	-	-	272	-
24	Taxes	-	-	-	-	-	-	-	-
25	Total Admin. & General	10,929	373	(218)	-	59	50	11,193	264
26	Total Gas Expense	29,491	544	(214)	127	291	48	30,287	796
27	OPERATING INCOME BEFORE FIT	14,376	(544)	214	(127)	(291)	(48)	13,580	(796)
FEDERAL INCOME TAX									
28	Current Accrual	(646)	(114)	45	(27)	(61)	(10)	(813)	(167)
29	Debt Interest	(14)	(2)	(4)	-	-	-	(20)	(6)
30	Deferred FIT	2,413	-	-	-	-	-	2,413	-
31	Amort ITC	(4)	-	-	-	-	-	(4)	-
32	NET OPERATING INCOME	\$ 12,626	\$ (428)	\$ 173	\$ (100)	\$ (230)	\$ (38)	\$ 12,003	\$ (623)
RATE BASE									
PLANT IN SERVICE									
33	Underground Storage	\$ 15,184	\$ 325	\$ 325	\$0	\$0	\$0	\$ 15,834	650
34	Distribution Plant	271,226	4,164	3,685	-	-	-	279,075	7,848
35	General Plant	48,261	(149)	1,044	-	-	-	49,156	895
36	Total Plant in Service	334,671	4,340	5,053	-	-	-	344,064	9,393
ACCUMULATED DEPRECIATION/AMORTIZATION									
37	Underground Storage	(5,753)	(93)	(97)	-	-	-	(5,943)	(190)
38	Distribution Plant	(97,487)	(3,039)	(3,102)	-	-	-	(103,628)	(6,141)
39	General Plant	(20,401)	(929)	(1,240)	-	-	-	(22,570)	(2,169)
40	Total Accumulated Depreciation/Amortization	(123,642)	(4,061)	(4,438)	-	-	-	(132,142)	(8,500)
41	NET PLANT	211,029	278	615	-	-	-	211,923	894
42	DEFERRED TAXES	(43,651)	131	198	-	-	-	(43,322)	329
43	Net Plant After DFIT	167,378	409	813	-	-	-	168,601	1,223
44	GAS INVENTORY	4,748	-	-	-	-	-	4,748	-
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
46	OTHER	70	-	-	-	-	-	70	-
47	WORKING CAPITAL	1,289	-	-	-	-	-	1,289	-
48	TOTAL RATE BASE	\$ 173,485	\$ 409	\$ 813	\$ -	\$ -	\$ -	\$ 174,708	\$ 1,223
49	RATE OF RETURN	7.28%	-	-	-	-	-	6.87%	-
50	REVENUE REQUIREMENT	52	610	(151)	134	307	50	1,002	950

AVISTA UTILITIES  
IDAHO NATURAL GAS RESULTS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	INFORMATIONAL ONLY		
		RY1 RATE CHANGE TOTAL	TARIFF #176	RY1 - Billed
		09.2021 FINAL TOTAL	Strategic Tax DFIT Tariff	After Tariff FINAL TOTAL
		F-Ttl	4.00T E-Tax	F-Ttl Billed
	Adjustment Number			
	Workpaper Reference			
	REVENUES			
1	Total General Business	\$43,182	\$0	\$43,182
2	Total Transportation	588	-	\$588
3	Other Revenues	97	-	97
4	Total Gas Revenues	43,867	\$0	43,867
	EXPENSES			
	Production Expenses			
5	City Gate Purchases	0	-	\$0
6	Purchased Gas Expense	418	-	\$418
7	Net Nat Gas Storage Trans	-	-	-
8	Total Production	419	-	419
	Underground Storage			
9	Operating Expenses	859	0	\$859
10	Depreciation/Amortization	207	-	\$207
11	Taxes	167	-	167
12	Total Underground Storage	1,233	0	1,233
	Distribution			
13	Operating Expenses	5,793	-	\$5,793
14	Depreciation/Amortization	6,346	-	\$6,346
15	Taxes	1,781	-	\$1,781
16	State Income Taxes	(197)	58	(138)
17	Total Distribution	13,723	58	13,782
18	Customer Accounting	2,710	-	\$2,710
19	Customer Service & Information	477	-	\$477
20	Sales Expenses	-	-	\$0
	Administrative & General			
21	Operating Expenses	6,259	-	\$6,259
22	Depreciation/Amortization	4,398	-	\$4,398
23	Regulatory Amortizations	272	(1,268)	(\$996)
24	Taxes	-	-	\$0
25	Total Admin. & General	10,929	(1,268)	9,661
26	Total Gas Expense	29,491	(1,209)	28,282
27	OPERATING INCOME BEFORE FIT	14,376	1,209	15,585
	FEDERAL INCOME TAX			
28	Current Accrual	(646)	254	(\$392)
29	Debt Interest	(14)	(3)	(\$16)
30	Deferred FIT	2,413	-	\$2,413
31	Amort ITC	(4)	-	(4)
32	NET OPERATING INCOME	\$ 12,626	\$ 958	\$ 13,584
	RATE BASE			
	PLANT IN SERVICE			
33	Underground Storage	\$ 15,184	\$0	\$15,184
34	Distribution Plant	271,226	-	\$271,226
35	General Plant	48,261	-	48,261
36	Total Plant in Service	334,671	-	334,671
	ACCUMULATED DEPRECIATION/AMORT			
37	Underground Storage	(5,753)	-	(\$5,753)
38	Distribution Plant	(97,487)	-	(\$97,487)
39	General Plant	(20,401)	-	(20,401)
40	Total Accumulated Depreciation/Amortization	(123,642)	-	(123,642)
41	NET PLANT	211,029	-	211,029
42	DEFERRED TAXES	(43,651)	528	(43,123)
43	Net Plant After DFIT	167,378	528	167,906
44	GAS INVENTORY	4,748	-	\$4,748
45	GAIN ON SALE OF BUILDING	-	-	-
46	OTHER	70	-	\$70
47	WORKING CAPITAL	1,289	-	1,289
48	TOTAL RATE BASE	\$ 173,485	\$ 528	\$ 174,013
49	RATE OF RETURN	7.28%	-	7.81%
50	REVENUE REQUIREMENT	52	(1,226)	(1,175)

Billed  
-1.8%