

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

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

**Avista Utilities
Natural Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	41,953	30,455	11,498
Total	<u>41,953</u>	<u>30,455</u>	<u>11,498</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>29,270</u>	<u>21,900</u>	<u>7,370</u>
Increase (Decrease) in Expense	(12,684)	(8,555)	(4,129)
Allocation Note 4: Jurisdictional Four Factor	100.000%	72.593%	27.407%

Prep by: _____

Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2019

Six Year Average of Actual Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2014	295,491	27,303	322,794	23,907	2,610	26,518
FY DEC 31,2015	82,249	21,297	103,547	29,008	8,889	37,896
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
6 yr Avg	158,568	35,928	194,496	21,900	7,370	29,270

Payments from Account 228210 by Service and State

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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	
201901	(5,901)	(1,059)		150	5,751		39	1,020		-
201902	(3,186)		(639)	1,424	1,762				639	-
201903	(1,979)	(6,744)	(100,342)		1,979			6,744	342	(100,000)
201904	(3,750)	(216)	95,312	3,600	150		103	113	4,688	100,000
201905	(4,153)	(2,937)	(3,565)	3,092	1,061		144	2,793	3,565	-
201906	(37,413)	(2,650)	(16,128)	31,436	5,977			2,650	16,128	-
201907	(3,873)	(1,024)	(7,138)	160	3,713			1,024	7,138	-
201908	(12,044)		(2,657)	9,538	2,506				2,657	-
201909	(27,948)	(10,848)	(4,953)	205	27,743			10,848	4,953	-
201910	(36,086)	(16,200)	(21,951)	5,223	30,863			16,200	21,951	-
201911	(2,776)	(142)	(3,366)	441	2,335			142	3,366	-
201912	(16,206)	(135)	(5,185)	2,100	14,106			135	5,185	-
	(155,314)	(41,953)	(70,611)	57,368	97,945	-	286	41,667	70,611	-

Source: General Ledger

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Adjustment No. _____

Workpaper Ref. C-ID-4

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction	Service	OR GD	Grand Total
			AN ED	GD		
L52 - Claims Accrual	201901	208-DC PAY	5,901	1,059		6,960
	201901	208-DC PAY	3,186		639	3,825
	201901	208-DC PAY	1,979	6,744	100,342	109,064
	201901	208-DC PAY	3,750	216	95,312	99,278
	201901	208-DC PAY	4,153	2,937	3,565	10,655
	201901	208-DC PAY	37,413	2,650	16,128	56,191
	201901	208-DC PAY	3,873	1,024	7,138	12,035
	201901	208-DC PAY	12,044		2,657	14,701
	201901	208-DC PAY	27,948	10,848	4,953	43,749
	201901	208-DC PAY	36,086	16,200	21,951	74,237
	201901	208-DC PAY	2,776	142	3,366	6,283
	201901	208-DC PAY	16,206	135	5,185	21,526
L52 - Claims Accrual Total			<u>155,314</u>	<u>41,953</u>	<u>261,236</u>	<u>458,504</u>

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1) 12.2019 inj & dam adj

Date: 4/27/2020

Mgr. Review: _____