

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

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	(66)
12	Total Underground Storage	<u>(66)</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	305
16	Total Distribution	<u>305</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>239</u>
26	OPERATING INCOME BEFORE FIT	(239)
	FEDERAL INCOME TAX	
27	Current Accrual	(50)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (189)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS	ALLOCATION
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	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
Actual Per Results										
U/G Storage (1):										
408190	520,576					520,576	323,030	147,311	50,236	520,577
Dist:										
408170	2,844,901	1,655,639		4,318,910		8,819,449	2,844,901	1,655,639	4,318,910	8,819,449
Actual Per Results										
	3,365,477	1,655,639	-	4,318,910	-	9,340,026	3,167,931	1,802,950	4,369,146	9,340,026

U/G Storage Allocation

<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>
62.05%	28.30%	9.65%

	<u>Expense</u>									
Current Period										
	3,563,960	1,655,639	-	4,318,910	-	9,538,509				
U/G Storage:										
408190	413,783					413,783	256,762	117,091	39,930	413,783
Dist:										
408170	3,150,177	1,655,639		4,318,910		9,124,726	3,150,177	1,655,639	4,318,910	9,124,726
	3,563,960	1,655,639	-	4,318,910	-	9,538,509	3,406,939	1,772,730	4,358,840	9,538,509

Restating Adjustment										
U/G Storage:										
408190	(106,793)	-	-	-	-	(106,793)	(66,268)	(30,220)	(10,306)	(106,794)
Dist:										
408170	305,276	-	-	-	-	305,276	305,276	-	-	305,276
	198,483	-	-	-	-	198,483	239,008	(30,220)	(10,306)	198,482

Prep by: _____

Sum of Transaction Amount - 2019 Actual in GL												
		ED						GD				Grand Total
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,307,486	9,749,570	3,380,090	3,171,431	17,611,440				0	17,611,440
408170	TAXES OTHER THAN INC-DIST PROP		3,115,158	11,534		7,080,705	10,207,398	1,655,639	4,318,910	2,844,901	8,819,449	19,026,847
408180	TAXES OTHER THAN INC-TRANS PRO		1,566,547	1,776,805	12,906	2,692,481	6,048,739				0	6,048,739
408190	TAXES OTHER THAN INC - STORAGE						0			520,576	520,576	520,576
Grand Total		2,863	5,989,192	11,537,909	3,392,995	12,944,617	33,867,577	1,655,639	4,318,910	3,365,477	9,340,026	43,207,603
Costs for prior-period recorded in 2019-need to remove												
		ED						GD				Grand Total
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	-	5,420	-	-	(456,642)	(451,222)	-	-	-	-	(451,222)
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	(1,019,523)	(1,019,523)	-	-	(517,210)	(517,210)	(1,536,734)
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	(387,680)	(387,680)	-	-	-	-	(387,680)
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	38,691	38,691	38,691
Grand Total		-	5,420	-	-	(1,863,845)	(1,858,425)	-	-	(478,519)	(478,519)	(2,336,944)
Costs for 2019 recorded in 2020-need to add												
		ED						GD				Grand Total
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	-	-	-	-	(165,298)	(165,298)	-	-	-	-	(165,298)
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	(369,053)	(369,053)	-	-	(211,934)	(211,934)	(580,987)
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	(139,679)	(139,679)	-	-	-	-	(139,679)
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	(68,102)	(68,102)	(68,102)
Grand Total		-	-	-	-	(674,031)	(674,031)	-	-	(280,036)	(280,036)	(954,067)
Revised 2019 Costs												
		ED						GD				Grand Total
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,302,066	9,749,570	3,380,090	3,462,775	17,897,364	0	0	0	0	17,897,364
408170	TAXES OTHER THAN INC-DIST PROP	0	3,115,158	11,534	0	7,731,175	10,857,868	1,655,639	4,318,910	3,150,177	9,124,726	19,982,593
408180	TAXES OTHER THAN INC-TRANS PRO	0	1,566,547	1,776,805	12,906	2,940,481	6,296,739	0	0	0	0	6,296,739
408190	TAXES OTHER THAN INC - STORAGE	0	0	0	0	0	0	0	0	413,783	413,783	413,783
Grand Total		2,863	5,983,772	11,537,909	3,392,995	14,134,431	35,051,971	1,655,639	4,318,910	3,563,960	9,538,509	44,590,480
This is a summary. See file with detail from GL and pivot table.												

Sum of Transaction Amount

FERC Account	Transaction Description	ED ID	ED WA	GD WA	Grand Total
408150	ID 2018 Thermal Property Tax Close Out	50			50
	Idaho Property Tax rebate 2018	5,370			5,370
	WA ED 2018 Hydro Property Tax		(324,309)		(324,309)
	WA ED 2018 Other Property Tax		(44,732)		(44,732)
	WA ED 2018 Thermal Property Tax		(87,601)		(87,601)
408170	Wa ED 2018 Distribution Property Tax		(1,019,523)		(1,019,523)
	WA Gas 2018 Property Tax			(517,210)	(517,210)
408180	WA ED 2018 Transmission Property Tax		(387,680)		(387,680)
408190	WA Gas 2018 Property Tax - Storage			38,691	38,691
Grand Total		5,420	(1,863,845)	(478,519)	(2,336,944)

These costs were recorded in 2019 but were for 2018.

Sum of Transaction Amount			Service	Jurisdiction	
Accounting Year	FERC Account	Transaction Description	ED	GD WA	
2020	408150	WA 2019 Hydro Property Tax	(117,395)		
		WA 2019 Other Property Tax	(16,192)		
		WA 2019 Thermal Property Tax	<u>(31,710)</u>		
	408150 Total		<u>(165,298)</u>		
	408170	Wa 2019 Distribution Property Tax	(369,053)		
		WA 2019 Property Tax			<u>(211,934)</u>
	408170 Total		<u>(369,053)</u>	<u>(211,934)</u>	
	408180	WA 2019 Forest Assessment	655		
		WA 2019 Transmission Property Tax	<u>(140,335)</u>		
	408180 Total		<u>(139,679)</u>		
	408190	WA 2019 Property Tax - Storage			<u>(68,102)</u>
	408190 Total				<u>(68,102)</u>
2020 Total			<u>(674,031)</u>	<u>(280,036)</u>	

These costs were recorded in 2020 but were for 2019.