

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

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	15
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>15</u>
26	OPERATING INCOME BEFORE FIT	(15)
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	0
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (12)</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	(1)
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ (1)</u>

AVISTA UTILITIES  
DEFERRED DEBITS AND CREDITS ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2019

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Customer Advances	10	(2,939)	(2,397)	(542)	Test Year	-	-	-		G-DDC-5
Customer Deposits	11	(567,846)	(567,872)	26	Test Year	14,594	-	14,594	905000 Cust Acctg	G-DDC-7
Sub-Total Deferred Debits and Credits		(570,785)	(570,269)	-516		14,594	-	14,594		
Excess Nat Gas Line Ext	3		8,133,778							
Gas Stored	1		3,936,095							
Gas Inventory	2		6,475,580							
Working Capital	12		3,494,231							
AFUDC			325,534							
AMI Deferral A/D			(530,214)							
G-APL-12A Check total			<b>21,264,735</b>							

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

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

Date: 4/27/2020 Mgr. Review: \_\_\_\_\_

**AVISTA UTILITIES**  
**RATE BASE ADJUSTMENT - CUSTOMER ADVANCES**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS		
		Customer Advance Bal	252000		EDWA Wash	EDID Idaho	252000		Customer Advance Bal	GDWA Wash	GDID Idaho
		252000						252000			252000
					WA	ID					
	Dec 2018	(2,139,174)			(1,018,716)	(1,120,458)		(3,031)	0		(3,031)
	Dec 2019	(2,083,490)			(826,598)	(1,256,892)		0	0		0
	TOTAL	(4,222,664)			(1,845,314)	(2,377,350)		(3,031)	0		(3,031)
	Divide by 2	±2			±2	±2		±2	±2		±2
	Beg/End Mo Avg	(2,111,332)			(922,657)	(1,188,675)		(1,516)	0		(1,516)
	Jan 2019	(2,227,530)			(1,009,696)	(1,217,834)		(3,031)	0		(3,031)
	Feb 2019	(2,174,806)			(1,008,408)	(1,166,398)		(2,694)	0		(2,694)
	Mar 2019	(2,141,982)			(1,008,408)	(1,133,574)		(2,694)	0		(2,694)
	Apr 2019	(2,148,199)			(1,024,614)	(1,123,585)		(2,694)	0		(2,694)
	May 2019	(2,121,406)			(986,454)	(1,134,952)		(2,694)	0		(2,694)
	Jun 2019	(2,139,921)			(976,302)	(1,163,619)		(2,021)	0		(2,021)
	Jul 2019	(2,028,398)			(900,914)	(1,127,484)		(2,021)	0		(2,021)
	Aug 2019	(2,085,674)			(900,914)	(1,184,760)		(2,021)	0		(2,021)
	Sep 2019	(2,002,644)			(839,914)	(1,162,730)		(2,021)	0		(2,021)
	Oct 2019	(1,994,016)			(803,054)	(1,190,962)		0	2,021		(2,021)
	Nov 2019	(2,081,091)			(803,054)	(1,278,037)		(2,021)	(2,021)		0
	TOTAL	(25,256,999)			(11,184,389)	(14,072,610)		(25,428)	0		(25,428)
	Divide by 12	÷12			÷12	÷12		÷12	÷12		÷12
	Ave Monthly Average	(2,104,750)			(932,032)	(1,172,718)		(2,119)	0		(2,119)

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	252000	Wash	Idaho	Wash	Idaho
		252000		252000	252000	252000	
	Dec 2018	0					
	Dec 2019	0					
	TOTAL	0					
	Divide by 2	±2					
	Beg/End Mo Avg	0					
	Jan 2019	0					
	Feb 2019	0					
	Mar 2019	0					
	Apr 2019	0					
	May 2019	0					
	Jun 2019	0					
	Jul 2019	0					
	Aug 2019	2,649					
	Sep 2019	(162)					
	Oct 2019	(209,224)					
	Nov 2019	0					
	TOTAL	(206,737)					
	Divide by 12	÷12					
	Ave Monthly Average	(17,228)					
		(14,866)		(6,941)	(3,539)	(2,939)	(1,447)

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

WWP Elec	Distribution Plant	Percentage	Unassigned Advances	
			Account	252000
	WA	40.29%	(6,941)	
	ID	20.54%	(3,539)	
<b>WWP Gas</b>	WA	17.06%	(2,939)	
	ID	8.40%	(1,447)	
<b>WPNG Gas</b>	OR	13.71%	(2,362)	
<b>TOTAL</b>		100.0%	<b>(17,228)</b>	

**RECAP**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(14,866)	(6,941)	(3,539)	(2,939)	(1,447)
252000 ED	(2,104,750)	(932,032)	(1,172,718)		
252000 GD	(2,119)			0	(2,119)
<b>TOTALS</b>	<b>(\$2,121,735)</b>	<b>(\$938,973)</b>	<b>(\$1,176,257)</b>	<b>(\$2,939)</b>	<b>(\$3,566)</b>

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,120,458.26)	(97,376.00)	(1,217,834.26)
201902	(1,217,834.26)	51,436.00	(1,166,398.26)
201903	(1,166,398.26)	32,824.12	(1,133,574.14)
201904	(1,133,574.14)	9,989.00	(1,123,585.14)
201905	(1,123,585.14)	(11,366.38)	(1,134,951.52)
201906	(1,134,951.52)	(28,667.00)	(1,163,618.52)
201907	(1,163,618.52)	36,134.32	(1,127,484.20)
201908	(1,127,484.20)	(57,275.94)	(1,184,760.14)
201909	(1,184,760.14)	22,030.00	(1,162,730.14)
201910	(1,162,730.14)	(28,232.00)	(1,190,962.14)
201911	(1,190,962.14)	(87,075.00)	(1,278,037.14)
201912	(1,278,037.14)	21,145.00	(1,256,892.14)
		<b>(136,433.88)</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,018,716.00)	9,020.00	(1,009,696.00)
201902	(1,009,696.00)	1,288.00	(1,008,408.00)
201903	(1,008,408.00)	0.00	(1,008,408.00)
201904	(1,008,408.00)	(16,206.00)	(1,024,614.00)
201905	(1,024,614.00)	38,160.00	(986,454.00)
201906	(986,454.00)	10,152.00	(976,302.00)
201907	(976,302.00)	75,388.00	(900,914.00)
201908	(900,914.00)	0.00	(900,914.00)
201909	(900,914.00)	61,000.00	(839,914.00)
201910	(839,914.00)	36,860.00	(803,054.00)
201911	(803,054.00)	0.00	(803,054.00)
201912	(803,054.00)	(23,544.00)	(826,598.00)
		<b>192,118.00</b>	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(3,031.20)	0.00	(3,031.20)
201902	(3,031.20)	336.80	(2,694.40)
201903	(2,694.40)	0.00	(2,694.40)
201904	(2,694.40)	0.00	(2,694.40)
201905	(2,694.40)	0.00	(2,694.40)
201906	(2,694.40)	673.60	(2,020.80)
201907	(2,020.80)	0.00	(2,020.80)
201908	(2,020.80)	0.00	(2,020.80)
201909	(2,020.80)	0.00	(2,020.80)
201910	(2,020.80)	0.00	(2,020.80)
201911	(2,020.80)	2,020.80	0.00
201912	0.00	0.00	0.00
		<b>3,031.20</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00	0.00	0.00
201902	0.00	0.00	0.00
201903	0.00	0.00	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	0.00	0.00
201907	0.00	0.00	0.00
201908	0.00	0.00	0.00
201909	0.00	0.00	0.00
201910	0.00	2,020.80	2,020.80
201911	0.00	(2,020.80)	(2,020.80)
201912	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
201901	0.00	0.00	0.00
201902	0.00	0.00	0.00
201903	0.00	0.00	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	0.00	0.00
201907	0.00	0.00	0.00
201908	0.00	2,649.40	2,649.40
201909	2,649.40	(2,811.23)	(161.83)
201910	(161.83)	(209,061.97)	(209,223.80)
201911	(209,223.80)	209,223.80	0.00
201912	0.00	0.00	0.00
		<b>0.00</b>	

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

Date: 4/27/2020 Mgr. Review: \_\_\_\_\_

**AVISTA UTILITIES**  
**Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2018	9,330	2,522,232.00
1/31/2019	9,408	2,530,422.33
2/28/2019	9,377	2,552,701.93
3/31/2019	9,393	2,541,602.24
4/30/2019	9,521	2,541,530.25
5/31/2019	9,583	2,557,639.85
6/30/2019	9,642	2,533,438.43
7/31/2019	9,661	2,537,851.61
8/31/2019	9,873	2,554,452.25
9/30/2019	10,038	2,580,404.96
10/31/2019	10,306	2,589,256.27
11/30/2019	10,509	2,660,500.06
12/31/2019	10,754	2,712,276.86

(Dec 2018 + Dec 2019) / 2 \$2,617,254.43

**AMA Deposits** \$2,566,421.22

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

WA Electric	77.874%	<b>\$1,998,574.86</b>
WA Gas	22.126%	<b>\$567,846.36</b>
<b>TOTAL</b>		<u><b>\$2,566,421.22</b></u>

For Commission Basis Historical 2019 Rate	
<u>Int. Rate Per WAC for 2020</u>	<u>Allocate to Service:</u>
2.57%	<b>\$51,363.37</b>
2.57%	<b>\$14,593.65</b>
	<u><b>\$65,957.03</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: \_\_\_\_\_

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