

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

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjstment Number	2.11
	Workpaper Reference	G-EAS
	REVENUES	
1	Total General Business	\$ 8,060
2	Total Transportation	-
3	Other Revenues	(59,974)
4	Total Gas Revenues	<u>(51,914)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(47,738)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	1,928
8	Total Production	<u>(45,810)</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	309
16	Total Distribution	<u>309</u>
17	Customer Accounting	27
18	Customer Service & Information	(8,485)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	16
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,205
23	Taxes	-
24	Total Admin. & General	<u>1,221</u>
25	Total Gas Expense	<u>(52,738)</u>
26	OPERATING INCOME BEFORE FIT	824
	FEDERAL INCOME TAX	
27	Current Accrual	173
28	Debt Interest	-
29	Deferred FIT	651
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (0)</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
 Eliminate Adder Schedules
 Twelve Months Ended December 31, 2019

Workpaper Ref. G-EAS-1

Adder Schedule Amounts Embedded in Results of Operations
 Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 174 Tax Reform Temporary Rebate	Schedule 175 Decoupling Rebate / Surcharge	Schedule 189/191/192 Public Purpose Tariff Riders	Eliminate Contra Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's
REVENUES												
1	Total General Business	0.956282	\$ 55,217,121		\$ 55,217,121	\$ (12,858,931)	\$ (2,122,113)	\$ (1,952,904)	\$ 8,872,616		\$ (8,061,332)	\$ 8,060
2	Total Transportation				\$ -						\$ -	
3	Other Revenues		\$ 58,106,774	\$ (58,106,774)	\$ -			\$ 1,867,528		\$ -	\$ 1,867,528	\$ (59,974)
4	Total Gas Revenues		\$ 113,323,895	\$ (58,106,774)	\$ 55,217,121	\$ (12,858,931)	\$ (2,122,113)	\$ (85,377)	\$ 8,872,616	\$ -	\$ (6,193,805)	\$ (51,914)
EXPENSES												
Production Expenses												
5	City Gate Purchases		\$ 112,838,165	\$ (60,035,023)	\$ 52,803,142	\$ (12,296,765)	\$ -	\$ -			\$ (12,296,765)	\$ (47,738)
6	Purchased Gas Expense				-						\$ -	
7	Net Nat Gas Storage Trans		\$ (1,928,249)	\$ 1,928,249	-						\$ -	\$ 1,928
8	Total Production		\$ 110,909,916	\$ (58,106,774)	\$ 52,803,142	\$ (12,296,765)	\$ -	\$ -	\$ -	\$ -	\$ (12,296,765)	\$ (45,810)
Underground Storage												
9	Operating Expenses				-						\$ -	
10	Depreciation/Amortization				-						\$ -	
11	Taxes				-						\$ -	
12	Total Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution												
13	Operating Expenses				-						\$ -	
14	Depreciation/Amortization				-						\$ -	
15	Taxes	0.038392	\$ 2,119,889		2,119,889	\$ (493,679)	\$ (81,472)	\$ (74,976)	\$ 340,636		\$ (309,490)	\$ 309
16	Total Distribution		\$ 2,119,889	\$ -	\$ 2,119,889	\$ (493,679)	\$ (81,472)	\$ (74,976)	\$ 340,636	\$ -	\$ (309,490)	\$ 309
17	Customer Accounting	0.003326	\$ 183,655		183,655	\$ (42,769)	\$ (7,058)	\$ (6,495)	\$ 29,511		\$ (26,812)	\$ 27
18	Customer Service & Information				-				\$ 8,484,724		\$ 8,484,724	\$ (8,485)
19	Sales Expenses				-						\$ -	
Administrative & General												
20	Operating Expenses	0.002000	\$ 110,434		110,434	\$ (25,718)	\$ (4,244)	\$ (3,906)	\$ 17,745		\$ (16,123)	\$ 16
21	Depreciation/Amortization				-						\$ -	
22	Regulatory Amortizations				-		\$ (1,205,040)				\$ (1,205,040)	\$ 1,205
23	Taxes				-						\$ -	
24	Total Admin. & General		\$ 110,434	\$ -	\$ 110,434	\$ (25,718)	\$ (1,209,284)	\$ (3,906)	\$ 17,745	\$ -	\$ (1,221,163)	\$ 1,221
25	Total Gas Expense		\$ 113,323,895	\$ (58,106,774)	\$ 55,217,121	\$ (12,858,931)	\$ (1,297,814)	\$ (85,377)	\$ 8,872,616	\$ -	\$ (5,369,506)	\$ (52,738)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ (824,299)	\$ -	\$ -	\$ -	\$ (824,299)	\$ 824
	FIT @ 21%		\$ -	\$ -	\$ -	\$ -	\$ (173,103)	\$ -	\$ -	\$ -	\$ (173,103)	\$ 173
	DFIT Flow Through Tax Reform Amort						\$ (651,196)				\$ (651,196)	\$ 651
	NET OPERATING INCOME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -

Prep by: _____ 1st Review: _____

Query Name: V2 Transactions_by_FERC_GL_Detail

Accounting Periods : 201901 through 201912

Selected Accounts

Source Id:<All>	Jurisdiction:WA	Service:GD
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Ferc Acct	Ferc Acct Desc	Transaction Amount
407230	TAX REFORM AMORTIZATION	(\$1,205,040.10)
805110	AMORTIZE RECOVERABLE GAS COSTS	(\$12,296,765.33)
908600	CUST SVC & INFO EXP	\$8,515,255.06
908690	AMORT UNBILLED DSM TARIFF RIDE	(\$30,531.00)
495311	CONTRA DECOUPLING DEFFERAL	\$0.00
495329	AMORTIZE RES DECOUPLING	(\$2,439,657.86)
495339	AMORTIZE NON-RES DECOUPLING	\$572,130.32
Total		(\$6,884,608.91)

Schedule 174 amortization, calendar (Tax Reform - excludes 2017 non-plant excess tax amortized as flow-through DFIT)
 Schedule 155 amortization of prior gas costs, calendar
 Schedule 189/191/192 revenue offset, billed (Public Purpose Rider)
 Schedule 189/191/192 revenue offset, unbilled (Public Purpose Rider)
 reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB
 Sch 175 Amortization Residential Decoupling, calendar
 Sch 175 Amortization Non-Residential Decoupling, calendar

Current Gas Costs included in PGA	
483xxx Sales For Resale	55,067,624
495028 Deferred Exchange	3,039,150
Total Revenue	<u>58,106,774</u>
804/805 City Gate Purchases	100,541,400
less: 805110 Amortization of Recoverable Gas Costs	12,296,765
808xxx Net Natural Gas Storage Transactions	(1,599,800)
811000 Gas Used For Products Extraction	<u>(328,449)</u>
Total Expense	<u>110,909,916</u>
Net Gas Costs Recovered in Rates	<u><u>52,803,142</u></u>

G-OPS-12A page 1
 G-495-12A

 G-OPS-12A page 1
 G-OPS-12A page 1
 G-OPS-12A page 1

Prep by: _____ 1st Review: _____

Date: 4/21/2020 Mgr. Review: _____

Journal Name (All)

Sum of Transaction Amount		Jurisdiction		Service		WA Total	Grand Total
FERC Account	FERC Account Description	WA	ED	GD			
407230	TAX REFORM AMORTIZATION	\$ (3,914,140.00)		\$ (1,205,040.10)		\$ (5,119,180.10)	\$ (5,119,180.10)
407395	OPTIONAL RENEWABLE POWER REV O	\$ 156,370.72				\$ 156,370.72	\$ 156,370.72
407450	AMORT BPA RX	\$ (3,102,919.36)				\$ (3,102,919.36)	\$ (3,102,919.36)
407494	AMORT SCH 98 REC REV	\$ 34,085.00				\$ 34,085.00	\$ 34,085.00
407499	AMORT SCH 59 BPA RES EXCH CRED	\$ (419,873.00)				\$ (419,873.00)	\$ (419,873.00)
456311	CONTRA DECOUPLING DEFERRAL	\$ (1,396,884.38)				\$ (1,396,884.38)	\$ (1,396,884.38)
456329	AMORTIZATION RES DECOUPLING DE	\$ (929,434.70)				\$ (929,434.70)	\$ (929,434.70)
456339	AMORTIZATION NON-RES DECOUPLIN	\$ 2,113,562.55				\$ 2,113,562.55	\$ 2,113,562.55
495329	AMORTIZATION RES DECOUPLING DE			\$ (2,439,657.86)		\$ (2,439,657.86)	\$ (2,439,657.86)
495339	AMORTIZATION NON-RES DECOUPLIN			\$ 572,130.32		\$ 572,130.32	\$ 572,130.32
557324	DEF POWER SUPPLY EXP-REC AMORT	\$ (1,658,472.00)				\$ (1,658,472.00)	\$ (1,658,472.00)
805110	AMORTIZE RECOVERABLE GAS COSTS			\$ (12,296,765.33)		\$ (12,296,765.33)	\$ (12,296,765.33)
908600	CUST SVC & INFO EXP	\$ 27,222,127.48		\$ 8,515,255.06		\$ 35,737,382.54	\$ 35,737,382.54
908690	AMORT UNBILLED DSM TARIFF RIDE	\$ (386,825.00)		\$ (30,531.00)		\$ (417,356.00)	\$ (417,356.00)
Grand Total		\$ 17,717,597.31		\$ (6,884,608.91)		\$ 10,832,988.40	\$ 10,832,988.40

2019		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
SCH M	Schedule Ms							
997082	Meal Disallowances	Perm	435,627	193,992	132,841	50,153	79,476	892,089
997112	AFUDC EQUITY TAX FLOW THROUGH	Perm	-	-	-	-	-	-
997113	AFUDC EQUITY CWIP	Perm	-	-	-	-	-	-
997120	Transportation Disallowance	Perm	36,234	17,576	10,973	4,666	6,792	76,241
997017	Amort - Invest in Exch Pwr	Perm	794,680	-	-	-	-	794,680
			<u>1,266,541</u>	<u>211,568</u>	<u>143,814</u>	<u>54,819</u>	<u>86,268</u>	<u>1,763,010</u>
997000	Book Depreciation	Plant	99,326,036	50,351,441	23,640,751	9,409,776	13,852,849	196,580,853
997001	Contributions In Aid of Construction	Plant	4,888,064	2,371,041	587,837	249,955	121,510	8,218,407
997049	Tax Depreciation	Plant	(122,785,667)	(59,559,354)	(28,732,182)	(12,217,268)	(19,925,537)	(243,220,008)
997080	Book Transportation Depr	Plant	3,934,647	1,908,570	930,793	395,785	1,666,199	8,835,994
997101	Repairs 481 (a)	Plant	(21,817,188)	(10,582,812)	(3,929,240)	(1,670,760)	(3,600,000)	(41,600,000)
997111	CAPITALIZED TRANSPORTATION		(163,919)	(79,512)	(49,642)	(21,109)	(30,728)	(344,910)
997119	AFUDC Tax CPI		2,030,087	984,730	506,100	215,200	369,479	4,105,596
			<u>(34,587,940)</u>	<u>(14,605,896)</u>	<u>(7,045,583)</u>	<u>(3,638,421)</u>	<u>(7,546,228)</u>	<u>(67,424,068)</u>
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	592,084	287,201	179,312	76,246	110,991	1,245,834
997007	Idaho PCA	Temp	-	(7,886,123)	-	-	-	(7,886,123)
997008	DSM Book Amortization	Temp	-	-	-	-	(135,318)	(135,318)
997009	Rathdrum Turbine Lease	Temp	(22,775)	(11,047)	-	-	-	(33,822)
997010	Deferred Gas Credit and Refunds	Temp	-	-	(21,959,815)	(9,719,992)	(6,168,057)	(37,847,864)
997016	Redemption Expense	Temp	637,405	309,184	144,469	61,430	89,424	1,241,912
997017	Amort - Invest in Exch Pwr	Temp	838,281	-	-	-	-	838,281
997018	DSM Tariff Rider	Temp	5,008,508	2,758,982	(263,546)	(156,114)	166,439	7,514,269
997020	FAS87 Current Pension Accrual	Temp	755,995	366,709	228,952	97,353	141,718	1,590,727
997024	Kettle Falls Disallowance	Temp	(5,609)	-	-	-	-	(5,609)
997027	Uncollectibles	Temp	(1,337,651)	(648,851)	(405,107)	(172,256)	(250,755)	(2,814,620)
997031	Decoupling Mechanism	Temp	(8,118,704)	(580,565)	(1,404,768)	223,108	(177,184)	(10,058,113)
997032	Interest Rate Swaps	Temp	(4,986,482)	(2,418,781)	(1,510,153)	(642,135)	(934,760)	(10,492,311)
997033	BPA Residential Exchange	Temp	(666,453)	(568,209)	-	-	-	(1,234,662)
997034	Montana Hydro Settlement	Temp	3,258,748	1,724,809	-	-	-	4,983,557
997035	SCH M (Leases)	Temp	17,056	7,595	5,201	1,964	3,112	34,928
997043	Washington Deferred Power Costs	Temp	1,096,569	-	-	-	-	1,096,569
997044	Non-Monetary Power Costs	Temp	171,288	83,086	-	-	-	254,374
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	747,435	319,744	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	(359,626)	22,206	269,250	(15,144)	(253,142)	(336,456)
997081	Deferred Compensation	Temp	453,409	219,934	137,314	58,388	84,995	954,040
997083	Paid Time Off	Temp	291,672	141,481	88,333	37,560	54,677	613,723
997088	Deferred O&M Colstrip & CS2	Temp	-	(261,474)	-	-	-	(261,474)
997095	WA REC DEF	Temp	(1,396,907)	-	-	-	-	(1,396,907)
997096	CDA Settlement Costs	Temp	22,032	10,687	-	-	-	32,719
997099	Kettle Falls Diesel Leak	Temp	124,329	60,308	-	-	-	184,637
997102	Amort Idaho Earnings Test (254229)	Temp	-	(87,014)	-	-	-	(87,014)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Excess Nat Gas Line Extension	Temp	-	-	(657,272)	-	-	(657,272)
997107	MDM System	Temp	(17,272,075)	-	(3,953,313)	-	249,000	(20,976,388)
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	(40,777)	-	-	2,468,771	2,427,994
997109	TAX REFORM AMORTIZATION	Temp	(4,146,455)	(3,787,244)	(1,469,943)	-	(2,246,387)	(11,650,029)
997110	FISERVE	Temp	(728,253)	(330,841)	(445,756)	(214,574)	55,908	(1,663,516)
997114	AFUDC DEBT CWIP	Temp	311,589	151,142	94,364	40,125	58,410	655,630
997115	AFUDC EQUITY TAX DEFERRAL	Temp	778,866	342,779	229,489	110,152	(157,643)	1,303,643
997117	Colstrip Plant ADJ	Temp	-	(1,428,366)	-	-	-	(1,428,366)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	81,297	-	81,297
			<u>(23,838,477)</u>	<u>(10,531,931)</u>	<u>(30,692,989)</u>	<u>(9,964,456)</u>	<u>(6,839,801)</u>	<u>(81,867,654)</u>
TOTAL	SCHEDULE Ms		(57,159,876)	(24,926,259)	(37,594,758)	(13,548,058)	(14,299,761)	(147,528,712)
	DFIT Plant - Calculated	-21%	7,263,467	3,067,238	1,479,572	764,068	1,584,708	14,159,054
	Book AFUDC DFIT that will reverse in subsequent ye		877,716	425,752	101,860	43,312	64,893	1,513,533
	Flow Through DFIT, including ARAM		(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)	(9,463,052)
	ITC Flow Through DFIT and Allocation True-Up		36,377	17,645	-	-	-	54,022
	Plant DFIT		3,227,152	1,109,352	591,740	386,551	948,761	6,263,558
	Other DFIT (on Temp items)	-21%	4,891,101	2,211,706	6,445,528	2,092,536	1,436,358	17,077,228
	Other Flow-Through DFIT - Tax Reform		-	-	(651,196)	41,610	(148,968)	(758,554)
	TOTAL DFIT Calculated using Schedule M's		<u>8,118,253</u>	<u>3,321,058</u>	<u>6,386,072</u>	<u>2,520,697</u>	<u>2,236,152</u>	<u>22,582,232</u>
	PER ROO DFIT		7,830,166	3,631,221	6,500,601	2,434,408	2,248,418	22,644,814
	Difference - Immaterial		(288,087)	310,163	114,529	(86,289)	12,266	62,582
	Due to Allocation of Expense in ROO							