

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

Line No.	DESCRIPTION	Restate 2019 AMA Rate Base to EOP
	Adjstment Number	2.15
	Workpaper Reference	G-EOP19
	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	(164)
11	Taxes	-
12	Total Underground Storage	<u>(164)</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(112)
15	Taxes	-
16	Total Distribution	<u>(112)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	14
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>14</u>
25	Total Gas Expense	<u>(262)</u>
26	OPERATING INCOME BEFORE FIT	262
	FEDERAL INCOME TAX	
27	Current Accrual	55
28	Debt Interest	(66)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 273</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 700
33	Distribution Plant	4,409
34	General Plant	<u>8,492</u>
35	Total Plant in Service	13,601
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(223)
37	Distribution Plant	2,029
38	General Plant	(2,799)
39	Total Accumulated Depreciation/Amortization	<u>(994)</u>
40	NET PLANT	12,608
41	DEFREED TAXES	<u>123</u>
42	Net Plant After DFIT	12,731
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ 12,731</u>

Avista
Ms. Schultz Workpapers

Workpaper Ref. G-CAP SUMMARY

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	AMA	EOP	AMA to EOP	AMA to EOP	Adjustment 2.19	RECONCILIATION
	12.31.2019 Actual Results	12.31.2019 Actual Results	New Revenue Incremental Difference	AMI Incremental Difference	Restate AMA to EOP Rate Base	12.31.2019 EOP Balance Restated
EXPENSES	ROO	2) Adj. Dep Exp		2) Adj. Dep Exp		
Intangible	5,477	5,753		22	299	5,776
Underground Storage	494	330		0	(164)	330
Distribution	12,468	13,089	(238)	(495)	(112)	12,356
General	5,201	4,972		(57)	(285)	4,916
Total Natural Gas Expenses	23,641	24,145	(238)	(529)	(262)	23,378
RATE BASE						
PLANT IN SERVICE	ROO	ROO	NR.1G-New Rev	AMI - Natural Gas		
Intangible	42,432	43,483		226	1,277	43,709
Underground Storage	29,714	30,414			700	30,414
Distribution	505,864	527,450	(9,733)	(7,444)	4,409	510,273
General	99,229	106,857		(413)	7,215	106,444
Total Plant in Service	677,239	708,205	(9,733)	(7,631)	13,601	690,840
ACCUMULATED DEPRECIATION/AMORT	ROO	ROO	NR.1G-New Rev	AMI - Natural Gas		
Intangible	(13,395)	(15,758)		579	(1,784)	(15,179)
Underground Storage	(11,565)	(11,789)			(223)	(11,789)
Distribution	(151,240)	(149,849)	238	399	2,029	(149,211)
General	(25,355)	(26,537)		167	(1,015)	(26,370)
Total Accumulated Depreciation	(201,556)	(203,933)	238	1,146	(994)	(202,549)
NET PLANT	475,683	504,272	(9,495)	(6,486)	12,608	488,291
DEFERRED TAXES	ADFIT AMA	ADFIT EOP	NR.1G-New Rev			
Net Plant After DFIT	(92,008)	(92,332)	447		123	(91,885)
	383,675	411,940	(9,048)	(6,486)	12,731	396,406

	2) Adj. Dep Exp	Natural Gas Depreciation Exp Adjustment to Plant	Natural Gas Depreciation Exp Adjustment to Plant - AMI
Intangible Plant		276,334	(22,487)
Underground Storage Plant		(164,007)	-
Distribution Plant		620,799	494,868
General Plant		91,267	56,640
Transportation		(319,627)	-
		504,766	529,022

Plant Acc'l Cost	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	AMA
370121 Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
381121	4,076,144	4,304,262	5,225,871	6,984,606	7,655,749	8,561,740	10,876,422	11,379,896	12,593,090	13,743,349	13,713,394	14,614,430	17,479,992	10,035,906
389421 GP	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
391120	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728
391121	965,797	965,905	965,983	966,836	966,956	968,354	968,558	968,824	969,204	969,963	969,824	970,272	1,066,026	972,216
395121	28,760	28,760	28,760	29,069	29,069	29,069	30,390	30,377	30,377	35,070	35,070	35,070	34,649	31,066
397121	684,623	706,224	708,589	776,814	833,352	929,196	1,017,809	1,087,318	1,165,429	1,197,812	1,223,163	1,282,872	1,309,466	993,802
303120 Intangibles	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,327,733	4,508,507
303121	3,711,178	3,981,989	4,335,501	4,520,963	4,538,355	4,569,771	4,572,174	4,572,414	4,392,215	4,392,847	4,392,732	4,393,112	4,345,767	4,390,879
	<u>14,377,965</u>	<u>14,898,603</u>	<u>16,176,167</u>	<u>18,189,751</u>	<u>18,934,943</u>	<u>19,969,593</u>	<u>22,376,816</u>	<u>22,950,292</u>	<u>24,061,779</u>	<u>25,250,504</u>	<u>25,245,647</u>	<u>26,207,219</u>	<u>28,958,728</u>	<u>21,327,472</u>

Dist													17,479,992	10,035,906	7,444,085	G-CAP SUMMARY
GP													2,805,237	2,392,179	413,058	
Intangibles													8,673,500	8,899,386	(225,887)	
Total													<u>28,958,728</u>	<u>21,327,472</u>	<u>7,631,256</u>	

Plant Acc'l A/D	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	AMA
370121 Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
381121	(38,027)	(61,282)	(87,728)	(121,612)	(162,239)	(207,243)	(261,184)	(322,945)	(389,470)	(462,554)	(538,746)	(617,356)	(699,569)	(300,097)
389421 GP	(10)	(14)	(18)	(22)	(26)	(30)	(34)	(38)	(42)	(46)	(50)	(54)	(58)	(34)
391120	(130,106)	(136,651)	(143,197)	(149,742)	(156,288)	(162,833)	(169,378)	(175,924)	(182,469)	(189,015)	(195,560)	(202,106)	(208,651)	(169,378)
391121	(54,738)	(70,835)	(86,934)	(103,041)	(119,156)	(135,284)	(151,425)	(167,569)	(183,720)	(199,879)	(216,044)	(232,212)	(246,933)	(151,411)
395121	(1,003)	(1,404)	(1,805)	(2,209)	(2,370)	(2,532)	(2,697)	(2,866)	(3,035)	(3,217)	(3,412)	(3,607)	(3,732)	(2,627)
397121	(9,694)	(11,655)	(13,650)	(15,746)	(18,081)	(20,632)	(23,445)	(26,482)	(32,742)	(39,310)	(46,038)	(53,003)	(58,637)	(27,912)
303120 Intangibles	(432,207)	(462,348)	(492,489)	(522,631)	(552,772)	(582,914)	(613,055)	(643,197)	(673,338)	(703,479)	(733,621)	(763,762)	(770,331)	(612,073)
303121	(267,537)	(332,370)	(402,410)	(476,959)	(553,227)	(629,922)	(706,918)	(782,881)	(832,824)	(906,093)	(979,692)	(1,053,294)	(1,116,872)	(695,733)
	<u>(933,320)</u>	<u>(1,076,559)</u>	<u>(1,228,233)</u>	<u>(1,391,962)</u>	<u>(1,564,159)</u>	<u>(1,741,389)</u>	<u>(1,928,135)</u>	<u>(2,121,901)</u>	<u>(2,297,640)</u>	<u>(2,503,593)</u>	<u>(2,713,163)</u>	<u>(2,925,393)</u>	<u>(3,104,782)</u>	<u>(1,959,265)</u>

Dist													(699,569)	(300,097)	(399,473)	G-CAP SUMMARY
GP													(518,010)	(351,363)	(166,648)	
Intangibles													(1,887,203)	(1,307,806)	(579,397)	
Total													<u>(3,104,782)</u>	<u>(1,959,265)</u>	<u>(1,145,517)</u>	

Avista Utilities
Pro Forma Rate Base Adjustment
0
Adjustment from EOP to AMA (net reduction)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Plant Additions by Month	in (000's)														EOP	AMA
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Dec</u>	<u>Dec</u>	<u>Additions</u>	<u>Balance</u>
New Revenue Capital Additions {1000's ER's}																
WA Electric Distribution Subtotal	1,670	1,801	2,155	1,802	2,717	1,898	3,841	2,430	1,862	1,921	2,476	2,450			27,022	12,911
AMA Calculation:															NR.1E	NR.1E
Beg Bal	0	1,670	3,470	5,625	7,427	10,144	12,042	15,883	18,313	20,175	22,096	24,572				
Additions	1,670	1,801	2,155	1,802	2,717	1,898	3,841	2,430	1,862	1,921	2,476	2,450				
End Bal	1,670	3,470	5,625	7,427	10,144	12,042	15,883	18,313	20,175	22,096	24,572	27,022				
Monthly Average	835	2,570	4,548	6,526	8,785	11,093	13,963	17,098	19,244	21,136	23,334	25,797				
New Revenue Capital Additions {1000's ER's}																
ID Electric Distribution Subtotal	775	667	803	641	740	710	1,194	897	993	1,036	1,512	1,131			11,100	4,890
AMA Calculation:																
Beg Bal	0	775	1,443	2,246	2,887	3,627	4,338	5,532	6,429	7,422	8,458	9,970				
Additions	775	667	803	641	740	710	1,194	897	993	1,036	1,512	1,131				
End Bal	775	1,443	2,246	2,887	3,627	4,338	5,532	6,429	7,422	8,458	9,970	11,100				
Monthly Average	388	1,109	1,845	2,567	3,257	3,982	4,935	5,980	6,925	7,940	9,214	10,535				
New Revenue Capital Additions {1000's ER's}																
WA Gas Distribution Subtotal	830	858	1,104	1,034	1,997	1,393	1,270	1,658	1,571	2,070	2,256	1,276			17,318	7,584
AMA Calculation:															NR.1G	NR.1G
Beg Bal	0	830	1,688	2,792	3,826	5,823	7,217	8,487	10,145	11,716	13,786	16,042				
Additions	830	858	1,104	1,034	1,997	1,393	1,270	1,658	1,571	2,070	2,256	1,276				
End Bal	830	1,688	2,792	3,826	5,823	7,217	8,487	10,145	11,716	13,786	16,042	17,318				
Monthly Average	415	1,259	2,240	3,309	4,825	6,520	7,852	9,316	10,931	12,751	14,914	16,680				
New Revenue Capital Additions {1000's ER's}																
ID Gas Distribution Subtotal	464	296	311	436	589	471	658	463	648	923	771	582			6,613	2,860
AMA Calculation:																
Beg Bal	0	464	760	1,071	1,507	2,096	2,568	3,226	3,689	4,337	5,261	6,031				
Additions	464	296	311	436	589	471	658	463	648	923	771	582				
End Bal	464	760	1,071	1,507	2,096	2,568	3,226	3,689	4,337	5,261	6,031	6,613				
Monthly Average	232	612	915	1,289	1,802	2,332	2,897	3,458	4,013	4,799	5,646	6,322				
New Revenue Capital Additions {1000's ER's}																
OR Gas Distribution Subtotal	313	615	416	652	890	374	825	1,035	1,190	1,118	933	1,175			9,536	3,900
AMA Calculation:																
Beg Bal	0	313	928	1,343	1,996	2,886	3,260	4,085	5,120	6,310	7,427	8,361				
Additions	313	615	416	652	890	374	825	1,035	1,190	1,118	933	1,175				
End Bal	313	928	1,343	1,996	2,886	3,260	4,085	5,120	6,310	7,427	8,361	9,536				
Monthly Average	157	620	1,136	1,670	2,441	3,073	3,672	4,602	5,715	6,869	7,894	8,949				