

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

Line No.	DESCRIPTION	Pro Forma IS/IT Expense
	Adjstment Number	3.08
	Workpaper Reference	G-PIT
	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	624
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>624</u>
25	Total Gas Expense	<u>624</u>
26	OPERATING INCOME BEFORE FIT	(624)
	FEDERAL INCOME TAX	
27	Current Accrual	(131)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (493)</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**  
**Washington Jurisdiction**  
**Proforma IS/IT Adjustment**  
**For the Twelve Months ended December 31, 2019**

	ISIT-2	CD AA	ISIT-2	CD AN	CD WA	ISIT-2	CD ID	ISIT-2	ED AN	ISIT-2	ED WA	GD AA	GD OR	Total Costs			
Pro Forma System Non-Labor Costs	\$	3,411,127	\$	5,203	\$	521,003	\$	-	\$	-	\$	(61,501)	\$	-	\$	3,875,832	
Pro Forma System Labor Costs	ISIT-3																
Adjust IS/IT Costs 2021 Pro Forma	\$	3,411,127	\$	5,203	\$	521,003	\$	-	\$	-	\$	(61,501)	\$	-	\$	3,875,832	
<b><u>Allocated to Washington Electric</u></b>																	
9 (4-Factor, Common Electric and Gas North)	0.77874																
7 (4-Factor, Common All Services)	0.70578																
4 (Jurisdictional 4-Factor)	0.69189	\$	1,665,729	\$	2,803	\$	405,726	\$	-	\$	-	\$	(61,501)	\$	-	\$	2,012,757
<b><u>Allocated to Washington Gas</u></b>																	
9 (4-Factor, Common Electric and Gas North)	0.22126																
7 (4-Factor, Common All Services)	0.20513																
4 (Jurisdictional 4-Factor)	0.72593	\$	507,951	\$	836	\$	115,277	\$	-	\$	-	\$	-	\$	-	\$	624,064
<b><u>Allocated to Idaho Electric</u></b>																	
9 (4-Factor, Common Electric and Gas North)	0.77874																
7 (4-Factor, Common All Services)	0.70578																
4 (Jurisdictional 4-Factor)	0.30811	\$	741,777	\$	1,248	\$	-	\$	-	\$	-	\$	-	\$	-	\$	743,025
<b><u>Allocated to Idaho Gas</u></b>																	
9 (4-Factor, Common Electric and Gas North)	0.22126																
7 (4-Factor, Common All Services)	0.20513																
4 (Jurisdictional 4-Factor)	0.27407	\$	191,774	\$	315	\$	-	\$	-	\$	-	\$	-	\$	-	\$	192,089
<b><u>Allocated to Oregon</u></b>																	
7 (4-Factor, Common All Services)	0.08909	\$	303,897	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	303,897
		\$	1		(0.60)		0.01		-		-		-		-	\$	0

Sum of Amount							Incremental
Sv	Jur	Systems	2019	2020	2021		Total
CD	AA	Central Systems	\$ 424,561	\$ 343,959	\$ 352,473		
		Communications Systems	\$ 918,371	\$ 877,885	\$ 896,067		
		Distributed Systems	\$ 677,821	\$ 1,151,345	\$ 1,346,286		
		General Business Systems	\$ 8,224,121	\$ 9,187,506	\$ 10,694,170		
		Network Systems	\$ 1,096,511	\$ 1,159,481	\$ 1,181,265		
		Security Systems	\$ 996,581	\$ 1,195,003	\$ 1,278,834		
	AA Total		\$ 12,337,967	\$ 13,915,178	\$ 15,749,094		
		<b>Adjustment</b>		\$ 1,577,212	\$ 1,833,916	\$ 3,411,127	
CD	AN	Distributed Systems	\$ 79,734	\$ 84,937	\$ 84,937		
	AN Total		\$ 79,734	\$ 84,937	\$ 84,937		
		<b>Adjustment</b>		\$ 5,203	\$ -	\$ 5,203	
CD	WA	General Business Systems	\$ 125,808	\$ 309,255	\$ 342,233		
		Network Systems	\$ 85,652	\$ 131,904	\$ 134,775		
		Security Systems	\$ 165,853	\$ 376,181	\$ 421,309		
	WA Total		\$ 377,314	\$ 817,341	\$ 898,317		
		<b>Adjustment</b>		\$ 440,027	\$ 80,976	\$ 521,003	
CD Total			\$ 12,795,014	\$ 14,817,456	\$ 16,732,347		
ED	AN	General Business Systems					
	AN Total		\$ -	\$ -	\$ -		
		<b>Adjustment</b>		\$ -	\$ -	\$ -	
ED	WA	General Business Systems	\$ 136,733	\$ 108,271	\$ 106,207		
		Security Systems	\$ 30,975	\$ -	\$ -		
	WA Total		\$ 167,708	\$ 108,271	\$ 106,207		
		<b>Adjustment</b>		\$ (59,437)	\$ (2,064)	\$ (61,501)	
ED Total			\$ 167,708	\$ 108,271	\$ 106,207		
<b>Grand Total</b>			\$ 12,962,722	\$ 14,925,727	\$ 16,838,554		
		<b>Total Adjustment</b>		\$ 1,963,005	\$ 1,912,827	\$ 3,875,832	

Prep by: \_\_\_\_\_

Item\_BID (Multiple Items) <- removed 4 EIM IDs  
 AccountingPeriod (Multiple Items)

Sum of Amount Svc	Jur	Systems	AccountingYear			
			2019	2020	2021	
CD	AA	Central Systems	424,561	343,959	352,473	
		Communications Systems	918,371	877,885	896,067	
		Distributed Systems	677,821	1,151,345	1,346,286	
		Network Systems	1,096,511	1,159,481	1,181,265	
		Security Systems	996,581	1,195,003	1,278,834	
		Business Application Systems	8,224,121	9,187,506	10,694,170	
	<b>AA Total</b>		<b>12,337,967</b>	<b>13,915,178</b>	<b>15,749,094</b>	\$ 3,411,127
	AN	Network Systems	79,734	84,937	84,937	
	<b>AN Total</b>		<b>79,734</b>	<b>84,937</b>	<b>84,937</b>	\$ 5,203
	WA	Network Systems	125,808	309,255	342,233	
Security Systems		85,652	131,904	134,775		
Business Application Systems		165,853	376,181	421,309		
<b>WA Total</b>			<b>377,314</b>	<b>817,341</b>	<b>898,317</b>	\$ 521,003
<b>CD Total</b>		<b>12,795,014</b>	<b>14,817,456</b>	<b>16,732,347</b>		
ED	AN	Business Application Systems		0		
	<b>AN Total</b>			<b>0</b>		
	WA	Network Systems	0			
		Security Systems	30,975			
		Business Application Systems	136,733	108,271	106,207	
<b>WA Total</b>		<b>167,708</b>	<b>108,271</b>	<b>106,207</b>	\$ (61,501)	
<b>ED Total</b>		<b>167,708</b>	<b>108,271</b>	<b>106,207</b>		
<b>Grand Total</b>		<b>12,962,722</b>	<b>14,925,727</b>	<b>16,838,554</b>	\$ 3,875,832	