

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

Line No.	DESCRIPTION	Pro Forma ARAM DFIT
	Adjstment Number	3.03
	Workpaper Reference	G-ARAM
	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	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	41
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (41)</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	<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>

ARAM Amortization in Historical Test Year

Source: FIT_DFIT Expense Adjustment 2.06 3) Reconcile 2019 SCH Ms to DFIT Expense

2019	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(3,599,988)	346,174	(3,946,162)	226,731	(3,373,257)	100.000%			67.337%	32.663%				(2,271,450)	(1,101,807)			
2 GAS	(426,269)	223,063	(649,332)	71,167	(355,102)		100.000%				70.165%	29.835%		-	-	(249,158)	(105,945)	
3 GAS-Oregon	(276,803)	(7,891)	(268,912)	34,301	(242,502)			100.000%					100.000%	-	-	-	-	(242,502)
4 Utility - CD AA	(5,144,648)	(310,168)	(4,834,480)		(5,144,648)	70.578%	20.513%	8.909%	67.337%	32.663%	70.165%	29.835%	100.000%	(2,444,999)	(1,185,990)	(740,466)	(314,855)	(458,337)
5 Utility - CD AN	(443)	-	(443)		(443)	77.874%	22.126%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(232)	(113)	(69)	(29)	-
6 Rathdrum Turbine	(347,100)	8	(347,108)		(347,100)	100.000%			67.337%	32.663%				(233,726)	(113,373)	-	-	
7	(9,795,251)	251,186	(10,046,437)	332,199	(9,463,052)									(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)

Pro Forma ARAM Amortization in Rate Year

Flowthrough With 12ME 09.30.2022 ARAM Estimated Assignment

	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
8 Electric	(5,618,527)	346,174	(5,964,702)	226,731	(5,391,796)	100.000%			67.337%	32.663%				(3,630,674)	(1,761,122)			
9 GAS	(614,914)	223,063	(837,977)	71,167	(543,747)		100.000%				70.165%	29.835%		-	-	(381,520)	(162,227)	
10 GAS-Oregon	(345,503)	(7,891)	(337,612)	34,301	(311,202)			100.000%					100.000%	-	-	-	-	(311,202)
11 Utility - CD AA	(3,870,363)	(310,168)	(3,560,195)	-	(3,870,363)	69.822%	20.882%	9.296%	67.337%	32.663%	70.165%	29.835%	100.000%	(1,819,691)	(882,673)	(567,080)	(241,129)	(359,789)
12 Utility - CD AN	(443)	-	(443)	-	(443)	77.318%	22.682%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(231)	(112)	(71)	(30)	-
13 Rathdrum Turbine	8	8	-	-	8	100.000%			67.337%	32.663%				6	3	-	-	
14	(10,449,742)	251,186	(10,700,928)	332,199	(10,117,543)									(5,450,590)	(2,643,905)	(948,670)	(403,386)	(670,991)
15 PF ARAM DFIT Adj	(654,491)	-	(654,491)	-	(654,491)									(500,182)	(242,622)	41,022	17,443	29,848

	A	B	C	D	E	F
2	Allocation based on Projection: 20		2021	2022	2023	2024
3			Excess Def	Excess Def	Excess Def	Excess Def
4	*AMR-Elec	E	(9,973)	(9,972)	(9,973)	(9,972)
5	*AMR-Gas	GN	(4,325)	(4,324)	(4,325)	(4,324)
6	*AMR-Util 9	AN	(443)	(443)	(443)	(443)
7	Boulder Park	E	(118,609)	(124,420)	(125,828)	(110,051)
8	Buildings	AA	(19,034)	(35,970)	(47,344)	(47,943)
9	Colstrip 3	E	(826,211)	(847,608)	(813,192)	(284,092)
10	Colstrip 4	E	(618,223)	(774,473)	(784,967)	(511,840)
11	Computer Equipment	AA	(235,886)	(0)	0	-
12	CS 2	E	(82,609)	(97,805)	(272,389)	(524,891)
13	Electric Distribution	E	(2,181,704)	(2,339,550)	(2,391,154)	(2,305,430)
14	Gas Distribution	GN	(762,571)	(857,345)	(920,371)	(985,190)
15	General Transportation	AA	(534,736)	(568,331)	(582,515)	(535,896)
16	General Other	AA	(569,365)	(552,482)	(561,325)	(532,594)
17	Hydro Production	E	(509,229)	(523,341)	(514,905)	(495,578)
18	Intangible Plant	AA	(2,356,081)	(2,350,660)	(2,370,066)	(1,904,141)
19	Kettle Falls	E	(326,738)	(266,481)	(105,828)	(87,575)
20	Kettle Falls CT	E	(1,886)	(16,028)	(38,017)	(38,017)
21	Land	AA	(808)	(847)	(858)	(829)
22	OR Distribution	GS	(296,795)	(351,218)	(419,031)	(460,794)
23	Other Production	E	(6,529)	(4,465)	(3,445)	(1,251)
24	Rathdrum Turbine	E	(368,840)	(387,178)	(404,080)	(406,083)
25	Solar Production	E	(5,746)	(3,453)	(3,558)	(3,558)
26	Transmission	E	(625,800)	(664,129)	(785,453)	(796,995)
27	Total		(10,462,141)	(10,780,523)	(11,159,065)	(10,047,487)
28	SOURCE: Report 215/216/260		(10,462,141)	(10,780,523)	(11,159,065)	(10,047,487)
29						
30	CD AA Four Factor		100.000%	69.822%	20.882%	9.296%
31	CD AN Four Factor		100.000%	77.318%	22.682%	0.000%
32						
33						
34	2021		Total	Electric	Gas North	Gas South
35	Electric	E	(5,682,097)	(5,682,097)		
36	GAS	GN	(766,896)		(766,896)	
37	GAS-Oregon	GS	(296,795)			(296,795)
38	Utility - CD AA	AA	(3,715,910)	(2,594,523)	(775,956)	(345,431)
39	Utility - CD AN	AN	(443)	(342)	(100)	-
40						
41	Total		(10,462,141)	(8,276,962)	(1,542,953)	(642,226)
42	Diff		-			
43	Check figure		0			
44						
45	2022		Total	Electric	Gas North	Gas South
46	Electric	E	(6,058,903)	(6,058,903)		
47	GAS	GN	(861,670)		(861,670)	
48	GAS-Oregon	GS	(351,218)			(351,218)
49	Utility - CD AA	AA	(3,508,290)	(2,449,558)	(732,601)	(326,131)
50	Utility - CD AN	AN	(443)	(342)	(100)	-
51						
52	Total		(10,780,523)	(8,508,804)	(1,594,371)	(677,348)
53	Diff		0			
54	Check figure		-			

**Allocation Factors - Four Factor
12/31/2020**

	<u>WA</u>	<u>ID</u>							
Electric	69.189%	30.811%	100.000%						
Gas North	72.593%	27.407%	100.000%						
	<u>Electric</u>	<u>Gas North</u>	<u>Oregon</u>	<u>WA E</u>	<u>ID E</u>	<u>WA G</u>	<u>ID G</u>	<u>OR</u>	
CD.AA	69.822%	20.882%	9.296%	48.309%	21.513%	15.159%	5.723%	9.296%	100.000%
CD.AN	77.318%	22.682%		53.496%	23.822%	16.466%	6.216%		100.000%