

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

Line No.	DESCRIPTION	Pro Forma Fee Free Amortization
	Adjstment Number	3.10
	Workpaper Reference	G-PFEE
	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	67
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	805
23	Taxes	-
24	Total Admin. & General	<u>805</u>
25	Total Gas Expense	<u>872</u>
26	OPERATING INCOME BEFORE FIT	(872)
	FEDERAL INCOME TAX	
27	Current Accrual	(183)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (689)</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 Utilites
 FEE FEE DEFERRAL
 WASHINGTON RATE YEAR 10/01/2021 - 9/31/2022**

Annual Expense

Pro Forma Expense	491,619		
Pro Forma Amortization	343,149		G-FFA-2
Test Year Amortization		ROO G-OPS-12A	G-FFA-2
Adjusted balances	834,769		

	Jan 2019 - Dec 2019	Reverse Deferral	Record Amortization of Deferral	Record Rate Year Expense	Adjustment	Total
Customer Collections 903314	\$ 424,909	\$ (424,909)		\$ 491,619	\$ 66,710	\$ 491,619
Regulatory Credits Deferral 407414	\$ (462,395)	\$ 462,395	\$ 343,149		\$ 805,544	\$ 343,149
Net Impact	\$ (37,486)	\$ 37,486	\$ 343,149	\$ 491,619	\$ 872,254	\$ 834,769

Rate Year Expense

10/1/2021	40,968.29	Rate year monthly expense for the period 10/1/2021 through 9/31/2022 is based on the last 4 month average as recorded.
11/1/2021	40,968.29	
12/1/2021	40,968.29	
1/1/2022	40,968.29	
2/1/2022	40,968.29	
3/1/2022	40,968.29	Amortization Expense
4/1/2022	40,968.29	10/1/2021 57,191.56 Amount reset
5/1/2022	40,968.29	11/1/2021 57,191.56
6/1/2022	40,968.29	12/1/2021 57,191.56
7/1/2022	40,968.29	1/1/2022 57,191.56
8/1/2022	40,968.29	2/1/2022 57,191.56
9/1/2022	40,968.29	3/1/2022 57,191.56
		4/1/2022 - 2-YR amortization expires
		5/1/2022 -
		6/1/2022 -
		7/1/2022 -
		8/1/2022 -
		9/1/2022 -
	491,619.42	343,149.33

FEE FREE DEFERRAL & REGULATORY ASSET							
		Months to Amortize		24			
WA Date	Total Monthly Deferral of Expense	Total Monthly Amortization Expense	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)		4/1/2020 - 3/31/2022	182314 GDWA	182314 GD WA	GD WA	283314 GD WA	283314 GD WA
2/28/2017	(4,600.97)		4,600.97	4,600.97	1,610.34	(1,610.34)	(1,610.34)
3/31/2017	(14,852.71)		14,852.71	19,453.68	5,198.45	(5,198.45)	(6,808.79)
4/30/2017	(13,541.44)		13,541.44	32,995.12	4,739.51	(4,739.51)	(11,548.29)
5/31/2017	(14,686.47)		14,686.47	47,681.59	5,140.27	(5,140.27)	(16,688.56)
6/30/2017	(15,810.09)		15,810.09	63,491.69	5,533.53	(5,533.53)	(22,222.09)
7/31/2017	(16,980.48)		16,980.48	80,472.17	5,943.17	(5,943.17)	(28,165.26)
8/31/2017	(18,397.12)		18,397.12	98,869.28	6,438.99	(6,438.99)	(34,604.25)
9/30/2017	(19,395.07)		19,395.07	118,264.35	6,788.28	(6,788.28)	(41,392.52)
10/31/2017	(20,557.57)		20,557.57	138,821.92	7,195.15	(7,195.15)	(48,587.67)
11/30/2017	(22,736.62)		22,736.62	161,558.54	7,957.82	(7,957.82)	(56,545.49)
12/31/2017	(23,173.33)		23,173.33	184,731.88	8,110.67	(8,110.67)	(64,656.16)
12/31/2017						25,862.46	(38,793.69)
1/31/2018	(26,426.93)		26,426.93	211,158.80	5,549.65	(5,549.65)	(44,343.35)
2/28/2018	(26,746.83)		26,746.83	237,905.64	5,616.84	(5,616.84)	(49,960.18)
3/31/2018	(28,980.51)		28,980.51	266,886.15	6,085.91	(6,085.91)	(56,046.09)
4/30/2018	(27,071.85)		27,071.85	293,958.00	5,685.09	(5,685.09)	(61,731.18)
5/31/2018	(28,415.00)		28,415.00	322,373.00	5,967.15	(5,967.15)	(67,698.33)
6/30/2018	(27,967.47)		27,967.47	350,340.47	5,873.17	(5,873.17)	(73,571.50)
7/31/2018	(27,766.11)		27,766.11	378,106.59	5,830.88	(5,830.88)	(79,402.38)
8/31/2018	(29,626.56)		29,626.56	407,733.15	6,221.58	(6,221.58)	(85,623.96)
9/30/2018	(29,359.41)		29,359.41	437,092.56	6,165.48	(6,165.48)	(91,789.44)
10/31/2018	(32,142.71)		32,142.71	469,235.27	6,749.97	(6,749.97)	(98,539.41)
11/30/2018	(30,949.87)		30,949.87	500,185.14	6,499.47	(6,499.47)	(105,038.88)
12/31/2018	(30,951.00)		30,951.00	531,136.14	6,499.71	(6,499.71)	(111,538.59)
1/31/2019	(34,687.86)		34,687.86	565,824.00	7,284.45	(7,284.45)	(118,823.04)
2/28/2019	(33,635.90)		33,635.90	599,459.90	7,063.54	(7,063.54)	(125,886.58)
3/31/2019	(35,515.95)		35,515.95	634,975.85	7,458.35	(7,458.35)	(133,344.93)
4/30/2019	(35,585.05)		35,585.05	670,560.90	7,472.86	(7,472.86)	(140,817.79)
5/31/2019	(35,924.86)		35,924.86	706,485.76	7,544.22	(7,544.22)	(148,362.01)
6/30/2019	(33,666.74)		33,666.74	740,152.50	7,070.02	(7,070.02)	(155,432.02)
7/31/2019	(35,756.38)		35,756.38	775,908.88	7,508.84	(7,508.84)	(162,940.87)
8/31/2019	(36,998.52)		36,998.52	812,907.40	7,769.69	(7,769.69)	(170,710.55)
9/30/2019	(35,957.41)		35,957.41	848,864.81	7,551.06	(7,551.06)	(178,261.61)
10/31/2019	(38,531.91)		38,531.91	887,396.73	8,091.70	(8,091.70)	(186,353.31)
11/30/2019	(37,485.66)		37,485.66	924,882.39	7,871.99	(7,871.99)	(194,225.30)
12/31/2019	(38,994.50)		38,994.50	963,876.89	8,188.85	(8,188.85)	(202,414.15)
1/31/2020	(42,553.21)		42,553.21	1,006,430.10	8,936.17	(8,936.17)	(211,350.32)
2/29/2020	(40,987.94)		40,987.94	1,047,418.04	8,607.47	(8,607.47)	(219,957.79)
3/31/2020	(41,154.33)		41,154.33	1,088,572.38	8,642.41	(8,642.41)	(228,600.20)
4/30/2020		41,412.39	(41,412.39)	1,047,159.98	(8,696.60)	8,696.60	(219,903.60)
5/31/2020		41,412.39	(41,412.39)	1,005,747.59	(8,696.60)	8,696.60	(211,206.99)
6/30/2020		41,412.39	(41,412.39)	964,335.20	(8,696.60)	8,696.60	(202,510.39)
7/31/2020		41,412.39	(41,412.39)	922,922.81	(8,696.60)	8,696.60	(193,813.79)
8/31/2020		41,412.39	(41,412.39)	881,510.42	(8,696.60)	8,696.60	(185,117.19)
9/30/2020		41,412.39	(41,412.39)	840,098.03	(8,696.60)	8,696.60	(176,420.59)
10/31/2020		41,412.39	(41,412.39)	798,685.64	(8,696.60)	8,696.60	(167,723.98)
11/30/2020		41,412.39	(41,412.39)	757,273.24	(8,696.60)	8,696.60	(159,027.38)
12/31/2020		41,412.39	(41,412.39)	715,860.85	(8,696.60)	8,696.60	(150,330.78)
1/31/2021		41,412.39	(41,412.39)	674,448.46	(8,696.60)	8,696.60	(141,634.18)
2/28/2021		41,412.39	(41,412.39)	633,036.07	(8,696.60)	8,696.60	(132,937.57)
3/31/2021		41,412.39	(41,412.39)	591,623.68	(8,696.60)	8,696.60	(124,240.97)

4/30/2021	41,412.39	(41,412.39)	550,211.29	(8,696.60)	8,696.60	(115,544.37)
5/31/2021	41,412.39	(41,412.39)	508,798.90	(8,696.60)	8,696.60	(106,847.77)
6/30/2021	41,412.39	(41,412.39)	467,386.50	(8,696.60)	8,696.60	(98,151.17)
7/31/2021	41,412.39	(41,412.39)	425,974.11	(8,696.60)	8,696.60	(89,454.56)
8/31/2021	41,412.39	(41,412.39)	384,561.72	(8,696.60)	8,696.60	(80,757.96)
9/30/2021	41,412.39	(41,412.39)	343,149.33	(8,696.60)	8,696.60	(72,061.36)
10/31/2021	57,191.56	(57,191.56)	285,957.78	(12,010.23)	12,010.23	(60,051.13)
11/30/2021	57,191.56	(57,191.56)	228,766.22	(12,010.23)	12,010.23	(48,040.91)
12/31/2021	57,191.56	(57,191.56)	171,574.67	(12,010.23)	12,010.23	(36,030.68)
1/31/2022	57,191.56	(57,191.56)	114,383.11	(12,010.23)	12,010.23	(24,020.45)
2/28/2022	57,191.56	(57,191.56)	57,191.56	(12,010.23)	12,010.23	(12,010.23)
3/31/2022	57,191.56	(57,191.56)	-	(12,010.23)	12,010.23	0.00
(1,088,572.38)		1,088,572.38	-	25,862.46	0.00	

Rate Period Expense 343,149 G-DDC-1
 Test Period Expense 424,909

1 Monthly amounts per deferral and amounts recorded per GL vary from monthly billing from FISERV due to timing lag of recording the expense. Actual expense for calendar year 2019 totaled \$424,909. Monthly amounts above represent actual activity used to determine the two-year amortization expense.

Row Labels	Column Labels		WA		Total Sum of Electric Amount	Total Sum of Gas North Amount						
	ID	Sum of Electric Amount	Sum of Gas North Amount	Sum of Electric Amount			Sum of Gas North Amount					
903314	\$	434,990	\$	283,255	\$	904,175	\$	588,782	\$	1,339,166	\$	872,038
201902	\$	22,112	\$	14,368	\$	47,959	\$	31,163	\$	70,071	\$	45,531
201906	\$	26,335	\$	17,112	\$	54,764	\$	35,585	\$	81,100	\$	52,697
201904	\$	24,214	\$	15,734	\$	51,765	\$	33,636	\$	75,979	\$	49,370
201903	\$	25,119	\$	16,322	\$	53,384	\$	34,688	\$	78,503	\$	51,010
201905	\$	28,035	\$	18,217	\$	54,658	\$	35,516	\$	82,693	\$	53,733
201907	\$	52,198	\$	33,917	\$	107,100	\$	69,592	\$	159,298	\$	103,509
201908	\$	27,309	\$	17,745	\$	55,028	\$	35,756	\$	82,337	\$	53,502
201909	\$	27,220	\$	17,687	\$	56,940	\$	36,999	\$	84,159	\$	54,685
201910	\$	26,065	\$	16,936	\$	55,337	\$	35,957	\$	81,402	\$	52,894
201911	\$	29,205	\$	18,977	\$	59,300	\$	38,532	\$	88,505	\$	57,509
201912	\$	27,252	\$	17,708	\$	57,689	\$	37,486	\$	84,942	\$	55,194
202001	\$	28,704	\$	18,796	\$	59,828	\$	39,178	\$	88,532	\$	57,974
202002	\$	29,634	\$	19,405	\$	64,983	\$	42,553	\$	94,617	\$	61,958
202003	\$	29,864	\$	19,556	\$	62,593	\$	40,988	\$	92,457	\$	60,544
202004	\$	31,724	\$	20,774	\$	62,847	\$	41,154	\$	94,570	\$	61,928
Grand Total	\$	434,990	\$	283,255	\$	904,175	\$	588,782	\$	1,339,166	\$	872,038
				\$	62,563	\$	40,968	4 MO Avg				

2019 TY 903 WA E

\$ 653,924

2019 TY 903 WA G

\$ 424,909

Row Labels	Column Labels		WA		Total Sum of Electric Amount	Total Sum of Gas North Amount						
	ID	Sum of Electric Amount	Sum of Gas North Amount	Sum of Electric Amount			Sum of Gas North Amount					
407414	\$	(338,180)	\$	(219,723)	\$	(841,504)	\$	(547,452)	\$	(1,179,684)	\$	(767,175)
201903	\$	(47,231)	\$	(30,690)	\$	(101,343)	\$	(65,851)	\$	(148,574)	\$	(96,541)
201904	\$	(24,214)	\$	(15,734)	\$	(51,765)	\$	(33,636)	\$	(75,979)	\$	(49,370)
201906	\$	(54,371)	\$	(35,329)	\$	(109,423)	\$	(71,101)	\$	(163,793)	\$	(106,430)
201907	\$	(27,635)	\$	(17,957)	\$	(55,287)	\$	(35,925)	\$	(82,923)	\$	(53,882)
201908	\$	(51,872)	\$	(33,706)	\$	(106,840)	\$	(69,423)	\$	(158,712)	\$	(103,129)
201909	\$	(27,220)	\$	(17,687)	\$	(56,940)	\$	(36,999)	\$	(84,159)	\$	(54,685)
201911	\$	(55,270)	\$	(35,913)	\$	(114,637)	\$	(74,489)	\$	(169,907)	\$	(110,403)
201912	\$	(54,504)	\$	(35,416)	\$	(115,379)	\$	(74,971)	\$	(169,883)	\$	(110,387)
202001	\$	15,863	\$	10,388	\$	(2,315)	\$	(1,516)	\$	13,548	\$	8,872
202003	\$	(11,726)	\$	(7,679)	\$	(127,576)	\$	(83,541)	\$	(139,302)	\$	(91,220)
Grand Total	\$	(338,180)	\$	(219,723)	\$	(841,504)	\$	(547,452)	\$	(1,179,684)	\$	(767,175)

2019 TY 407 WA E

\$ (711,613)

2019 TY 407 WA G

\$ (462,395)

\$ 653,924