

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

Line No.	DESCRIPTION	Pro Forma LEAP Deferral Amortization
	Adjustment Number	3.17
	Workpaper Reference	G-PLEAP
	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	1,550
23	Taxes	-
24	Total Admin. & General	<u>1,550</u>
25	Total Gas Expense	<u>1,550</u>
26	OPERATING INCOME BEFORE FIT	(1,550)
	FEDERAL INCOME TAX	
27	Current Accrual	(326)
28	Debt Interest	21
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (1,245)</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	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(3,959)
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ (3,959)</u>

Avista Utilites
 Excess Line Extension Allowance
WASHINGTON AMA RATE YEAR

Adjustment No. _____

Workpaper Ref. G-DDC-1

<u>PERIOD</u>		WASHINGTON		
		Deferred Asset Balance	Deferred Tax Balance	
September	2021	6,351,433	(1,333,801)	
September	2022	4,216,790	(885,526)	
TOTAL		10,568,223	(2,219,327)	
Divide by 2		÷2	÷2	
Beg/End Mo Avg		5,284,111	(1,109,663)	
October	2021	6,173,546	(1,296,445)	
November	2021	5,995,659	(1,259,088)	
December	2021	5,817,772	(1,221,732)	
January	2021	5,639,885	(1,184,376)	
February	2022	5,461,998	(1,147,020)	
March	2022	5,284,111	(1,109,663)	
April	2022	5,106,225	(1,072,307)	
May	2022	4,928,338	(1,034,951)	
June	2022	4,750,451	(997,595)	
July	2022	4,572,564	(960,238)	
August	2022	4,394,677	(922,882)	
TOTAL		63,409,338	(13,315,961)	
Divide by 12		÷12	÷12	
Pro Forma Average Monthly Average		5,284,111	(1,109,663)	Rate Base Total 4,174,448
Test Year Average Monthly Average		10,295,922	(2,162,144)	8,133,778 ROO G-APL-12A
Pro Forma Rate Base Adjustment		(\$5,011,811)	\$1,052,481	(\$3,959,330)

Annual Expense

Pro Forma Amortization	407302 Direct	
Test Year Amortization	2,134,643	G-DDC-2
	584,253	ROO G-OPS-12A page 4
Adjustment	\$1,550,390	G-DDC-2

Prep by: _____ 1st Review: _____

3.17 G - PF LEAP Deferral and Amortization Page 3

Adjustment No. _____

Worksheet Ref. G-DDC-2
PF 3.17 Page 2

EXCESS LINE EXTENSION ALLOWANCE REGULATORY ASSET										
WA	Total			Months to Amortize		60				
Date	Monthly Deferral of costs Expense (Benefit)	Vintage 1 Amortization Expense (Benefit)	Vintage 2 Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
DR (CR)	Rebates	5/1/2019 - 4/30/2023	3/1/2020 - 2/28/2025	407302 GD WA	182302 GDWA	182302 GD WA	410100 GD WA	283302 GD WA	283302 GD WA	
4/30/2016	(36,388.32)				36,388.32	36,388.32	12,735.91	(12,735.91)	(12,735.91)	
5/31/2016	(68,108.61)				68,108.61	104,496.93	23,838.01	(23,838.01)	(36,573.93)	
6/30/2016	(65,281.35)				65,281.35	169,778.28	22,848.47	(22,848.47)	(59,422.40)	
7/31/2016	(95,026.26)				95,026.26	264,804.54	33,259.19	(33,259.19)	(92,681.59)	
8/31/2016	(157,162.65)				157,162.65	421,967.19	55,006.93	(55,006.93)	(147,688.52)	
9/30/2016	(194,963.78)				194,963.78	616,930.97	68,237.32	(68,237.32)	(215,925.84)	
10/31/2016	(217,394.13)				217,394.13	834,325.10	76,087.95	(76,087.95)	(292,013.79)	
11/30/2016	(324,629.81)				324,629.81	1,158,954.91	113,620.43	(113,620.43)	(405,634.22)	
12/31/2016	(285,072.78)				285,072.78	1,444,027.69	99,775.47	(99,775.47)	(505,409.69)	
1/31/2017	(644,989.53)				644,989.53	2,089,017.22	225,746.34	(225,746.34)	(731,156.03)	
2/28/2017	(403,769.55)				403,769.55	2,492,786.77	141,319.34	(141,319.34)	(872,475.37)	
3/31/2017	(428,478.98)				428,478.98	2,921,265.75	149,967.64	(149,967.64)	(1,022,443.01)	
4/30/2017	(236,434.26)				236,434.26	3,157,700.01	82,751.99	(82,751.99)	(1,105,195.00)	
5/31/2017	(361,546.90)				361,546.90	3,519,246.91	126,541.42	(126,541.42)	(1,231,736.42)	
6/30/2017	(407,025.76)				407,025.76	3,926,272.67	142,459.02	(142,459.02)	(1,374,195.43)	
7/31/2017	(315,462.53)				315,462.53	4,241,735.20	110,411.89	(110,411.89)	(1,484,607.32)	
8/31/2017	(578,434.03)				578,434.03	4,820,169.23	202,451.91	(202,451.91)	(1,687,059.23)	
9/30/2017	(440,779.01)				440,779.01	5,260,948.24	154,272.65	(154,272.65)	(1,841,331.88)	
10/31/2017	(371,390.02)				371,390.02	5,632,338.26	129,986.51	(129,986.51)	(1,971,318.39)	
11/30/2017	(477,929.79)				477,929.79	6,110,268.05	167,275.43	(167,275.43)	(2,138,593.82)	
12/31/2017	(518,515.44)				518,515.44	6,628,783.49	181,480.40	(181,480.40)	(2,320,074.22)	
12/31/2017	Tax Reform Transfer to Excess Tax Regulatory Liability								928,029.69	(1,392,044.53)
1/31/2018	(581,951.71)				581,951.71	7,210,735.20	122,209.86	(122,209.86)	(1,514,254.39)	
2/28/2018	(374,342.09)				374,342.09	7,585,077.29	78,611.84	(78,611.84)	(1,592,866.23)	
3/31/2018	(339,753.92)				339,753.92	7,924,831.21	71,348.32	(71,348.32)	(1,664,214.55)	
4/30/2018	(232,194.32)				232,194.32	8,157,025.53	48,760.81	(48,760.81)	(1,712,975.36)	
5/31/2018	(256,229.76)	48,687.76		48,687.76	207,542.00	8,364,567.53	43,583.82	(43,583.82)	(1,756,559.18)	
6/30/2018	(261,242.78)	48,687.76		48,687.76	212,555.02	8,577,122.55	44,636.55	(44,636.55)	(1,801,195.74)	
7/31/2018	(265,984.29)	48,687.76		48,687.76	217,296.53	8,794,419.08	45,632.27	(45,632.27)	(1,846,828.01)	
8/31/2018	(191,793.18)	48,687.76		48,687.76	143,105.42	8,937,524.50	30,052.14	(30,052.14)	(1,876,880.15)	
9/30/2018	(211,558.82)	48,687.76		48,687.76	162,871.06	9,100,395.56	34,202.92	(34,202.92)	(1,911,083.07)	
10/31/2018	(213,175.75)	48,687.76		48,687.76	164,487.99	9,264,883.55	34,542.48	(34,542.48)	(1,945,625.55)	
11/30/2018	(274,197.13)	48,687.76		48,687.76	225,509.37	9,490,392.92	47,356.97	(47,356.97)	(1,992,982.51)	
12/31/2018	(245,739.56)	48,687.76		48,687.76	197,051.80	9,687,444.72	41,380.88	(41,380.88)	(2,034,363.39)	
1/31/2019	(455,856.33)	48,687.76		48,687.76	407,168.57	10,094,613.29	85,505.40	(85,505.40)	(2,119,868.79)	
2/28/2019	(140,413.39)	48,687.76		48,687.76	91,725.63	10,186,338.92	19,262.38	(19,262.38)	(2,139,131.17)	
3/31/2019		48,687.76		48,687.76	(48,687.76)	10,137,651.16	(10,224.43)	10,224.43	(2,128,906.74)	
4/30/2019		48,687.76		48,687.76	(48,687.76)	10,088,963.40	(10,224.43)	10,224.43	(2,118,682.31)	
5/31/2019		48,687.76		48,687.76	(48,687.76)	10,040,275.64	(10,224.43)	10,224.43	(2,108,457.88)	
6/30/2019		48,687.76		48,687.76	(48,687.76)	9,991,587.88	(10,224.43)	10,224.43	(2,098,233.45)	
7/31/2019		48,687.76		48,687.76	(48,687.76)	9,942,900.12	(10,224.43)	10,224.43	(2,088,009.03)	
8/31/2019		48,687.76		48,687.76	(48,687.76)	9,894,212.36	(10,224.43)	10,224.43	(2,077,784.60)	
9/30/2019		48,687.76		48,687.76	(48,687.76)	9,845,524.60	(10,224.43)	10,224.43	(2,067,560.17)	
10/31/2019		48,687.76		48,687.76	(48,687.76)	9,796,836.84	(10,224.43)	10,224.43	(2,057,335.74)	
11/30/2019		48,687.76		48,687.76	(48,687.76)	9,748,149.08	(10,224.43)	10,224.43	(2,047,111.31)	
12/31/2019		48,687.76		48,687.76	(48,687.76)	9,699,461.32	(10,224.43)	10,224.43	(2,036,886.88)	
1/31/2020		48,687.76		48,687.76	(48,687.76)	9,650,773.56	(10,224.43)	10,224.43	(2,026,662.45)	
2/29/2020		48,687.76		48,687.76	(48,687.76)	9,602,085.80	(10,224.43)	10,224.43	(2,016,438.02)	
3/31/2020		48,687.76		48,687.76	(48,687.76)	9,553,398.04	(10,224.43)	10,224.43	(2,006,213.59)	
4/30/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	9,375,511.10	(37,356.26)	37,356.26	(1,968,857.33)	
5/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	9,197,624.16	(37,356.26)	37,356.26	(1,931,501.07)	
6/30/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	9,019,737.22	(37,356.26)	37,356.26	(1,894,144.82)	
7/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,841,850.28	(37,356.26)	37,356.26	(1,856,788.56)	
8/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,663,963.34	(37,356.26)	37,356.26	(1,819,432.30)	
9/30/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,486,076.40	(37,356.26)	37,356.26	(1,782,076.04)	
10/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,308,189.46	(37,356.26)	37,356.26	(1,744,719.79)	
11/30/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,130,302.52	(37,356.26)	37,356.26	(1,707,363.53)	
12/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	7,952,415.58	(37,356.26)	37,356.26	(1,670,007.27)	
1/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,774,528.64	(37,356.26)	37,356.26	(1,632,651.01)	
2/28/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,596,641.70	(37,356.26)	37,356.26	(1,595,294.76)	
3/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,418,754.76	(37,356.26)	37,356.26	(1,557,938.50)	
4/30/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,240,867.82	(37,356.26)	37,356.26	(1,520,582.24)	
5/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,062,980.88	(37,356.26)	37,356.26	(1,483,225.98)	
6/30/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,885,093.94	(37,356.26)	37,356.26	(1,445,869.73)	
7/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,707,207.00	(37,356.26)	37,356.26	(1,408,513.47)	
8/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,529,320.06	(37,356.26)	37,356.26	(1,371,157.21)	
9/30/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,351,433.12	(37,356.26)	37,356.26	(1,333,800.96)	

Prep by: _____ 1st Review: _____

EXCESS LINE EXTENSION ALLOWANCE REGULATORY ASSET										
WA	Total	Months to Amortize				60				
Date	Monthly Deferral of costs Expense (Benefit)	Vintage 1 Amortization Expense (Benefit)	Vintage 2 Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
DR (CR)	Rebates	5/1/2019 - 4/30/2023	3/1/2020 - 2/28/2025	407302 GD WA	182302 GDWA	182302 GD WA	410100 GD WA	283302 GD WA	283302 GD WA	
10/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,173,546.18	(37,356.26)	37,356.26	(1,296,444.70)	
11/30/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	5,995,659.24	(37,356.26)	37,356.26	(1,259,088.44)	
12/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	5,817,772.30	(37,356.26)	37,356.26	(1,221,732.18)	
1/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	5,639,885.36	(37,356.26)	37,356.26	(1,184,375.93)	
2/28/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	5,461,998.42	(37,356.26)	37,356.26	(1,147,019.67)	
3/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	5,284,111.48	(37,356.26)	37,356.26	(1,109,663.41)	
4/30/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	5,106,224.54	(37,356.26)	37,356.26	(1,072,307.15)	
5/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,928,337.60	(37,356.26)	37,356.26	(1,034,950.90)	
6/30/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,750,450.66	(37,356.26)	37,356.26	(997,594.64)	
7/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,572,563.72	(37,356.26)	37,356.26	(960,238.38)	
8/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,394,676.78	(37,356.26)	37,356.26	(922,882.12)	
9/30/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,216,789.84	(37,356.26)	37,356.26	(885,525.87)	
10/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,038,902.90	(37,356.26)	37,356.26	(848,169.61)	
11/30/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	3,861,015.96	(37,356.26)	37,356.26	(810,813.35)	
12/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	3,683,129.02	(37,356.26)	37,356.26	(773,457.09)	
1/31/2023		48,687.76	129,199.18	177,886.94	(177,886.94)	3,505,242.08	(37,356.26)	37,356.26	(736,100.84)	
2/28/2023		48,687.76	129,199.18	177,886.94	(177,886.94)	3,327,355.14	(37,356.26)	37,356.26	(698,744.58)	
3/31/2023		48,687.76	129,199.18	177,886.94	(177,886.94)	3,149,468.20	(37,356.26)	37,356.26	(661,388.32)	
4/30/2023		48,687.91	129,199.18	177,887.09	(177,887.09)	2,971,581.11	(37,356.29)	37,356.29	(624,032.03)	
5/31/2023			129,199.18	129,199.18	(129,199.18)	2,842,381.93	(27,131.83)	27,131.83	(596,900.21)	
6/30/2023			129,199.18	129,199.18	(129,199.18)	2,713,182.75	(27,131.83)	27,131.83	(569,768.38)	
7/31/2023			129,199.18	129,199.18	(129,199.18)	2,583,983.57	(27,131.83)	27,131.83	(542,636.55)	
8/31/2023			129,199.18	129,199.18	(129,199.18)	2,454,784.39	(27,131.83)	27,131.83	(515,504.72)	
9/30/2023			129,199.18	129,199.18	(129,199.18)	2,325,585.21	(27,131.83)	27,131.83	(488,372.89)	
10/31/2023			129,199.18	129,199.18	(129,199.18)	2,196,386.03	(27,131.83)	27,131.83	(461,241.07)	
11/30/2023			129,199.18	129,199.18	(129,199.18)	2,067,186.85	(27,131.83)	27,131.83	(434,109.24)	
12/31/2023			129,199.18	129,199.18	(129,199.18)	1,937,987.67	(27,131.83)	27,131.83	(406,977.41)	
1/31/2024			129,199.18	129,199.18	(129,199.18)	1,808,788.49	(27,131.83)	27,131.83	(379,845.58)	
2/29/2024			129,199.18	129,199.18	(129,199.18)	1,679,589.31	(27,131.83)	27,131.83	(352,713.76)	
3/31/2024			129,199.18	129,199.18	(129,199.18)	1,550,390.13	(27,131.83)	27,131.83	(325,581.93)	
4/30/2024			129,199.18	129,199.18	(129,199.18)	1,421,190.95	(27,131.83)	27,131.83	(298,450.10)	
5/31/2024			129,199.18	129,199.18	(129,199.18)	1,291,991.77	(27,131.83)	27,131.83	(271,318.27)	
6/30/2024			129,199.18	129,199.18	(129,199.18)	1,162,792.59	(27,131.83)	27,131.83	(244,186.44)	
7/31/2024			129,199.18	129,199.18	(129,199.18)	1,033,593.41	(27,131.83)	27,131.83	(217,054.62)	
8/31/2024			129,199.18	129,199.18	(129,199.18)	904,394.23	(27,131.83)	27,131.83	(189,922.79)	
9/30/2024			129,199.18	129,199.18	(129,199.18)	775,195.05	(27,131.83)	27,131.83	(162,790.96)	
10/31/2024			129,199.18	129,199.18	(129,199.18)	645,995.87	(27,131.83)	27,131.83	(135,659.13)	
11/30/2024			129,199.18	129,199.18	(129,199.18)	516,796.69	(27,131.83)	27,131.83	(108,527.30)	
12/31/2024			129,199.18	129,199.18	(129,199.18)	387,597.51	(27,131.83)	27,131.83	(81,395.48)	
1/31/2025			129,199.18	129,199.18	(129,199.18)	258,398.33	(27,131.83)	27,131.83	(54,263.65)	
2/28/2025			129,199.36	129,199.36	(129,199.36)	129,198.97	(27,131.87)	27,131.87	(27,131.78)	
3/31/2025			129,199.36	129,199.36	(129,199.36)	(0.39)	(27,131.87)	27,131.87	0.08	
4/30/2025					-	(0.39)	-	-	0.08	
5/31/2025					-	(0.39)	-	-	0.08	
6/30/2025					-	(0.39)	-	-	0.08	
	(10,673,216.52)	2,921,265.75	7,751,951.16	10,673,216.91	(0.39)		928,029.61	0.08		
Test Period Expense				584,253.12	G-DDC-1					
Rate Period Expense				2,134,643.28	G-DDC-1					

Prep by: _____ 1st Review: _____