

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

Line No.	DESCRIPTION	Regulatory Expense
	Adjstment Number	<b>2.04</b>
	Workpaper Reference	<b>G-RE</b>
	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	(58)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(58)</u>
25	Total Gas Expense	<u>(58)</u>
26	OPERATING INCOME BEFORE FIT	58
	FEDERAL INCOME TAX	
27	Current Accrual	12
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 46</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**  
**Calculation of Regulatory Expense Adjustment - Gas**  
**Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	295,440	295,440	
IPUC	137,539		137,539
<b>TOTAL REVISED EXP</b>	<b>432,979</b>	<b>295,440</b>	<b>137,539</b>
Less Accrual: (2)			
WUTC	353,408	353,408	
IPUC	200,494		200,494
<b>TOTAL ACCRUAL</b>	<b>553,901</b>	<b>353,408</b>	<b>200,494</b>
 Adjustment	 <b>(120,922)</b>	 <b>(57,968)</b>	 <b>(62,954)</b>

## NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

**Avista Utilities**  
**WUTC Filing Fees Adjustment**  
**Twelve Months Ended December 31, 2019**

	Total	WUTC FEES Washington	Idaho
<b>Gas Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(480) Residential	141,223,576	97,151,452	44,072,123
(481) Commercial / Industrial	67,329,877	47,979,148	19,350,728
(484) Interdepartmental	238,489	209,620	28,869
(499) Unbilled	(3,714,764)	(2,788,442)	(926,322)
Total Sales to Ultimate Consumers	205,077,177	142,551,778	62,525,399
Other Operating Revenues:			
(488) Misc Service Revenues	14,773	7,083	7,690
(489) Revenue From Gas Transport	5,770,419	5,183,204	587,215
(493) Rent From Gas Property	2,751	2,751	0
Total Other Operating Revenues	5,787,943	5,193,038	594,905
<b>Total Gas Subject to Fees</b>	210,865,120	147,744,816	63,120,304
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002179
<b>REGULATORY FEES</b>	<b>432,979</b>	<b>295,440</b>	<b>137,539</b>

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

## Notes:

(1) Figures from Results report G-OPS-12A

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