

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UG-19\_\_\_\_\_

NATURAL GAS COST OF SERVICE

WORKPAPERS

JOSEPH D. MILLER

REPRESENTING AVISTA CORPORATION

**Miller Workpapers  
Natural Gas Cost of Service  
Docket No. UG-19\_\_\_\_  
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AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

Natural Gas Utility

1	2	3	4	5	6	7	8	9	10	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07
Proforma	Pro Forma Results of Operations	Company Base Case			Notes	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Regulate Property Taxes	Uncollectible Expense	Regulatory Expense	Injuries & Damages	FIT/DFIT Expense	Office Space Charges to Subs			
						Adj G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT	G-OSC			
10	Operation & Maintenance Expenses																			
11	<b>Purchased Gas Expenses</b>																			
12	804/805-000 Gas Purchases					90,669,000														
13	804-001 Pipeline Demand Costs																			
14	804-002 Transport Variable Charges																			
15	804-017 Transaction Fees																			
16	804-730 Gas Costs - Intracompany LDC Gas																			
17	804-170 Gas Transaction Fees																			
18	804-600 Gas Purchases - Financial																			
19	804-700 Off System Gas Purchases - Bookout																			
20	804-711 Off System Bookout Offset																			
21	804-010 Gas Costs - Fixed Hedge																			
22	805-110 Gas Exp - Rate Amortizations																			
23	805-120 Gas Expense - Rate Deferrals																			
24	805-980 Gas Expense - Estimated Amortizations																			
25	805-990 Gas Expense - Estimated Deferrals																			
26	Open																			
27	804-xxx Net Natural Gas Storage Transactions					(232,000)														
28	<b>Total Purchased Gas Cost</b>					<b>90,377,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29	811-00 Gas Used for Products Extraction					79,000														
30	813-010 GTI Expenses					876,000														
31	813-xxx Other Gas Expenses																			
32	<b>Total Purchased Gas Expenses</b>					<b>91,332,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
33																				
34	<b>Underground Storage Expenses</b>																			
35	814-OP Supervision & Engineering					14,000														
36	815-OP Maps & Records					0														
37	816-OP Wells Expenses					0														
38	817-OP Lines Expenses					0														
39	818-OP Compressor Station Expenses					0														
40	819-OP Compressor Station Fuel & Power					0														
41	820-OP Measuring & Regulator Station					0														
42	821-OP Purification Expenses					0														
43	824-OP Other Expenses					548,000														
44	825-OP Storage Well Royalties & Rents					0														
45	826-OP Rents					0														
46																				
47	830-MT Supervision & Engineering					0														
48	831-MT Maps & Records					0														
49	832-MT Wells Expenses					0														
50	833-MT Lines Expenses					0														
51	834-MT Compressor Station Expenses					0														
52	835-MT Compressor Station Fuel & Power					0														
53	836-MT Measuring and Regulator Station Expenses					0														
54	837-MT Other Equipment					971,000														
55	<b>Total Underground Storage Expenses</b>					<b>1,533,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
56																				
57																				
59																				
60																				
61	Proforma																			

Natural Gas Utility

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

Account	Description	2.08 Restate Excise Tax G-RET	2.09 Net Gains/ Losses G-NGL	2.10 Weather Normalization Gas Cost Adjust G-WNGC	2.11 Eliminate Addit. Schedules G-EAS	2.12 Misc. Restating Adjustments G-MR	2.13 Restating Incentives G-RI	2.14 Restate Debit Int G-DI	2.15 Restate 2018 Rate Base G-EOP18	3.01 Pro Forma Revenue Normalization G-PRV	3.02 Pro Forma LEAP Deferral Amort G-LEAP	3.03 Pro Forma Non-Exec Labor G-PLN	3.04 Pro Forma Exec Labor G-PL	3.05 Pro Forma Empl. Benefits G-PEB
1	Proforma													
2	Pro Forma Results of Operations													
3	Company Base Case													
4														
5														
6														
7	Account	Description												
8	9	Operation & Maintenance Expenses												
10	10	<b>Purchased Gas Expenses</b>												
11	11	804/805-000 Gas Purchases		2,651,000	(41,801,000)	0	0	0	0	(51,519,000)	0	0	0	0
12	12	804-001 Pipeline Demand Costs		0	0	0	0	0	0	0	0	0	0	0
13	13	804-002 Transport Variable Charges		0	0	0	0	0	0	0	0	0	0	0
14	14	804-017 Transaction Fees		0	0	0	0	0	0	0	0	0	0	0
15	15	804-730 Gas Costs - Intracompany LDC Gas		0	0	0	0	0	0	0	0	0	0	0
16	16	804-170 Gas Transaction Fees		0	0	0	0	0	0	0	0	0	0	0
17	17	804-600 Gas Purchases - Financial		0	0	0	0	0	0	0	0	0	0	0
18	18	804-700 Off System Gas Purchases - Bookout		0	0	0	0	0	0	0	0	0	0	0
19	19	804-711 Off System Bookout Offset		0	0	0	0	0	0	0	0	0	0	0
20	20	804-010 Gas Costs - Fixed Hedge		0	0	0	0	0	0	0	0	0	0	0
21	21	805-110 Gas Exp - Rate Amortizations		0	0	0	0	0	0	0	0	0	0	0
22	22	805-120 Gas Expense - Rate Deferrals		0	0	0	0	0	0	0	0	0	0	0
23	23	805-980 Gas Expense - Estimated Amortizations		0	0	0	0	0	0	0	0	0	0	0
24	24	805-990 Gas Expense - Estimated Deferrals		0	0	0	0	0	0	0	0	0	0	0
25	25	Open		0	0	0	0	0	0	0	0	0	0	0
26	26	808-xxx Net Natural Gas Storage Transactions		292,000	0	0	0	0	0	0	0	0	0	0
27	27	804-xx Proforma Purchased Gas Expense		0	(41,509,000)	0	0	0	0	(51,519,000)	0	0	0	0
28	28	<b>Total Purchased Gas Cost</b>		<b>2,651,000</b>	<b>(41,509,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(51,519,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29	29	811-00 Gas Used for Products Extraction		4,000	0	0	0	0	0	0	0	0	0	0
30	30	813-010 GTI Expenses		0	0	0	0	0	0	0	0	0	0	0
31	31	813-xxx Other Gas Expenses		0	0	0	0	0	0	0	0	0	0	0
32	32	<b>Total Purchased Gas Expenses</b>		<b>2,655,000</b>	<b>(41,509,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(51,519,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,000</b>
33	33													
34	34	<b>Underground Storage Expenses</b>												
35	35	814-OP Supervision & Engineering		0	0	0	0	0	0	0	0	0	0	0
36	36	815-OP Maps & Records		0	0	0	0	0	0	0	0	0	0	0
37	37	816-OP Wells Expenses		0	0	0	0	0	0	0	0	0	0	0
38	38	817-OP Lines Expenses		0	0	0	0	0	0	0	0	0	0	0
39	39	818-OP Compressor Station Expenses		0	0	0	0	0	0	0	0	0	0	0
40	40	819-OP Compressor Station Fuel & Power		0	0	0	0	0	0	0	0	0	0	0
41	41	820-OP Measuring & Regulator Station		0	0	0	0	0	0	0	0	0	0	0
42	42	821-OP Purification Expenses		0	0	0	0	0	0	0	0	0	0	0
43	43	824-OP Other Expenses		0	0	0	0	0	0	0	0	0	0	0
44	44	825-OP Storage Well Royalties & Rents		0	0	0	0	0	0	0	0	0	0	0
45	45	826-OP Rents		0	0	0	0	0	0	0	0	0	0	0
46	46													
47	47	830-MT Supervision & Engineering		0	0	0	0	0	0	0	0	0	0	0
48	48	831-MT Maps & Records		0	0	0	0	0	0	0	0	0	0	0
49	49	832-MT Wells Expenses		0	0	0	0	0	0	0	0	0	0	0
50	50	833-MT Lines Expenses		0	0	0	0	0	0	0	0	0	0	0
51	51	834-MT Compressor Station Expenses		0	0	0	0	0	0	0	0	0	0	0
52	52	835-MT Compressor Station Fuel & Power		0	0	0	0	0	0	0	0	0	0	0
53	53	836-MT Measuring and Regulator Station Expenses		0	0	0	0	0	0	0	0	0	0	0
54	54	837-MT Other Equipment		0	0	0	0	0	0	0	0	0	0	0
55	55	<b>Total Underground Storage Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
56	56													
57	57													
58	58													
59	59													
60	60													
61	61	Proforma												

AVISTA UTILITIES - Washington Jurisdiction  
 Operations and Maintenance Expenses  
 for 12-Months Ended December 31, 2018

Proforma	3.06	3.07	3.08	3.09	3.1	3.11	3.12	(am)	(an)	(ap)
Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total	check
Account	Incentive Adj	ISIT	Property Tax	Depreciation Exp	2019 Threshold Cap Add	O&M Offsets	Fee Free	of All		
Description	G-RI	G-PS	G-PPT	G-PDEP	G-CAP19	G-POFF	G-PFEE	Adjustments		
1 Proforma										
2 Pro Forma Results of Operations										
3 Company Base Case										
4										
5										
6										
7										
8										
9 Operation & Maintenance Expenses										
10 Purchased Gas Expenses										
11 804/805-000 Gas Purchases								(90,669,000)		
12 804-001 Pipeline Demand Costs								0		
13 804-002 Transport Variable Charges								0		
14 804-017 Transaction Fees								0		
15 804-730 Gas Costs - Intracompany LDC Gas								0		
16 804-170 Gas Transaction Fees								0		
17 804-600 Gas Purchases - Financial								0		
18 804-700 Off System Gas Purchases - Bookout								0		
19 804-711 Off System Bookout Offset								0		
20 804-010 Gas Costs - Fixed Hedge								0		
21 805-110 Gas Exp - Rate Amortizations								0		
22 805-120 Gas Expense - Rate Deferrals								0		
23 805-980 Gas Expense - Estimated Amortizations								0		
24 805-990 Gas Expense - Estimated Deferrals								0		
25 Open								0		
26 808-xxx Net Natural Gas Storage Transactions								292,000		
27 804-xx Proforma Purchased Gas Expense								0		
28	0	0	0	0	0	0	0	(90,377,000)	0	ok
29 811-00 Gas Used for Products Extraction								0		
30 813-010 GTI Expenses								4,000	83,000	
31 813-xxx Other Gas Expenses								40,000	916,000	
32	0	0	0	0	0	0	0	(90,333,000)	999,000	ok
33										
34										
35 Underground Storage Expenses										
36 814-OP Supervision & Engineering								0	14,000	
37 815-OP Maps & Records								0	0	
38 816-OP Wells Expenses								0	0	
39 817-OP Lines Expenses								0	0	
40 818-OP Compressor Station Expenses								0	0	
41 819-OP Compressor Station Fuel & Power								0	0	
42 820-OP Measuring & Regulator Station								0	0	
43 821-OP Purification Expenses								0	0	
44 824-OP Other Expenses								0	0	
45 825-OP Storage Well Royalties & Rents								0	548,000	
46 826-OP Rents								0	0	
47 830-MT Supervision & Engineering								0	0	
48 831-MT Maps & Records								0	0	
49 832-MT Wells Expenses								0	0	
50 833-MT Lines Expenses								0	0	
51 834-MT Compressor Station Expenses								0	0	
52 835-MT Compressor Station Fuel & Power								0	0	
53 836-MT Measuring and Regulator Station Expenses								0	0	
54 837-MT Other Equipment								0	971,000	
55	0	0	0	0	0	0	0	0	1,533,000	ok
56										
57										
58										
59										
60										
61 Proforma										

AVISTA UTILITIES - Washington - Jurisdiction  
 Operations and Maintenance Expenses  
 for 12-Months Ended December 31, 2018

1	Proforma		(ap)
2	Pro Forma Results of Operations		Total
3	Company Base Case		\$000's
4			in bold
5			
6			
7	Account	Description	
8			
9	Operation & Maintenance Expenses		
10		<b>Purchased Gas Expenses</b>	<b>0</b>
11	804/805-000	Gas Purchases	0
12	804-001	Pipeline Demand Costs	0
13	804-002	Transport Variable Charges	0
14	804-017	Transaction Fees	0
15	804-730	Gas Costs - Intracompany LDC Gas	0
16	804-170	Gas Transaction Fees	0
17	804-600	Gas Purchases - Financial	0
18	804-700	Oil System Gas Purchases - Bookout	0
19	804-711	Oil System Bookout Offset	0
20	804-010	Gas Costs - Fixed Hedge	0
21	805-110	Gas Exp - Rate Amortizations	0
22	805-120	Gas Expense - Rate Deferrals	0
23	805-980	Gas Expense - Estimated Amortizations	0
24	805-990	Gas Expense - Estimated Deferrals	0
25	Open		0
26	808-xxx	Net Natural Gas Storage Transactions	0
27	804-xx	Proforma Purchased Gas Expense	0
28		<b>Total Purchased Gas Cost</b>	<b>0</b>
29	811-00	Gas Used for Products Extraction	0
30	813-010	GTI Expenses	83,000
31	813-xxx	Other Gas Expenses	916,000
32		<b>Total Purchased Gas Expenses</b>	<b>999</b>
33			
34		<b>Underground Storage Expenses</b>	
35	814-OP	Supervision & Engineering	14,000
36	815-OP	Maps & Records	
37	816-OP	Wells Expenses	
38	817-OP	Lines Expenses	
39	818-OP	Compressor Station Expenses	
40	819-OP	Compressor Station Fuel & Power	
41	820-OP	Measuring & Regulator Station	
42	821-OP	Purification Expenses	
43	824-OP	Other Expenses	548,000
44	825-OP	Storage Well Royalties & Rents	
45	826-OP	Rents	
46			
47	830-MT	Supervision & Engineering	
48	831-MT	Maps & Records	
49	832-MT	Wells Expenses	
50	833-MT	Lines Expenses	
51	834-MT	Compressor Station Expenses	
52	835-MT	Compressor Station Fuel & Power	
53	836-MT	Measuring and Regulator Station Expenses	
54	837-MT	Other Equipment	970,000
55		<b>Total Underground Storage Expenses</b>	<b>1,552</b>
56			
57			
58			
59			
60			
61	Proforma		

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

62	Pro Forma Results of Operations	63	Company Base Case	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	Operation and Maintenance Expenses									
																																																													Notes	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
Account	Description	Balance per Books	Deferred FIT Rate Base G-DFIT	Deferred Debits and Credits G-DDC	Working Capital G-WC	Remove AMI Rate Base G-AMI	Eliminate B & O Taxes G-EBO	Resale Property Taxes G-RPT	Uncollectible Expense G-UE	Regulatory Expense G-RE	Injuries & Damages G-ID	FIT/DFIT Expense G-FIT	Office Space Charges to Subs G-OSC																																																									
	<b>Distribution Expenses</b>																																																																					
	<i>Operation Expense</i>																																																																					
71	870-OP Supervision & Engineering	1,405,000																																																																				
72	871-OP Distribution Load Dispatching	0																																																																				
73	872-OP Compressor Station Labor & Expenses	0																																																																				
74	874-OP Mains & Services Expense	3,093,000																																																																				
75	875-OP Measuring & Regulating Stations-General	96,000																																																																				
76	876-OP Measuring & Regulating Stations-Industrial	13,000																																																																				
77	877-OP Measuring & Regulating Stations-City Gate	62,000																																																																				
78	878-OP Meters & House Regulators Expenses	324,000																																																																				
79	879-OP Customer Installations	1,426,000																																																																				
80	880-OP Other Distribution Expense	2,095,000																																																																				
81	881-OP Rents	31,000																																																																				
82	<b>Total Distribution Operation Expense</b>	<b>8,545,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																																									
	<i>Maintenance Expense</i>																																																																					
84	885-MT Supervision & Engineering	95,000																																																																				
85	887-MT Mains	785,000																																																																				
86	888-MT Compressor Station Equipment	0																																																																				
87	889-MT Measuring & Regulating Stations-General	211,000																																																																				
88	890-MT Measuring & Regulating Stations-Industrial	55,000																																																																				
89	891-MT Measuring & Regulating Stations-City Gate	38,000																																																																				
90	892-MT Services	1,087,000																																																																				
91	893-MT Meters & House Regulators	1,332,000																																																																				
92	894-MT Other Equipment	168,000																																																																				
93	<b>Total Distribution Maintenance Expense</b>	<b>3,771,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																																									
94	<b>Total Distribution Expense</b>	<b>12,316,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																																									
	<b>Customer Accounting Expenses</b>																																																																					
98	901-OP Supervision	78,000																																																																				
99	902-OP Meter Reading	1,829,000																																																																				
100	903-OP Customer Records & Collection	4,328,000																																																																				
101	904-OP Uncollectible Accounts	871,000						(320,000)																																																														
102	905-OP Misc Customer Accounts Expenses	128,000	10,000																																																																			
103	<b>Total Customer Accounting Expenses</b>	<b>7,234,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(320,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																																									
	<b>Customer Information Expense</b>																																																																					
106	907-OP Supervision	0																																																																				
107	908-OP Customer Assistance Expenses	7,341,000																																																																				
108	909-OP Advertising	593,000																																																																				
109	910-OP Misc Customer Service & Info Expense	159,000																																																																				
110	<b>Total Customer Information Expense</b>	<b>8,093,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																																									
	<b>Sales Expenses</b>																																																																					
113	911-OP Supervision	0																																																																				
114	912-OP Demonstrating & Selling Expenses	0																																																																				
115	913-OP Advertising Expenses	0																																																																				
116	916-OP Misc Sales Expenses	0																																																																				
117	<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																																									
118	<b>Subtotal Expenses</b>	<b>120,508,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(320,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																																									
119				10,000																																																																		
120	Proforma																																																																					

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

Account	Description	2.08 Restate Excise Tax G-RET	2.09 Net Gains/ Losses G-ANGL	2.10 Weather Normalization Gas Cost Adjust G-WNGC	2.11 Eliminate Adder Schedules G-EAS	2.12 Misc. Restating Adjustments G-MR	2.13 Restating Incentives G-RI	2.14 Restate Debt Int G-DI	2.15 Restate 2018 Rate Base G-EOP18	3.01 Pro Forma Revenue Normalization G-PREV	3.02 Pro Forma LEAP Deferral Amort G-PLEAP	3.03 Pro Forma Non-Exec Labor G-PLN	3.04 Pro Forma Exec Labor G-PLC	3.05 Pro Forma Empl. Benefits G-PEB
62	Pro Forma Results of Operations													
63	Company Base Case													
64														
65														
66														
67														
68														
69														
70	<b>Distribution Expenses</b>													
71	Operation Expense													
72	Supervision & Engineering					(5,000)					29,000			37,000
73	Distribution Load Dispatching													0
74	Compressor Station Labor & Expenses										79,000			82,000
75	Mains & Services Expense									3,000				3,000
76	Measuring & Regulating Stations-General										2,000			2,000
77	Measuring & Regulating Stations-Industrial													0
78	Measuring & Regulating Stations-City Gate													0
79	Meters & House Regulators Expenses										59,000			9,000
80	Customer Installations					(3,000)					74,000			56,000
81	Other Distribution Expense													1,000
82	Rents													0
83	<b>Total Distribution Operation Expense</b>					<b>(8,000)</b>					<b>246,000</b>			<b>228,000</b>
84	<b>Maintenance Expense</b>													
85	Supervision & Engineering										4,000			3,000
86	Mains										28,000			21,000
87	Compressor Station Equipment													0
88	Measuring & Regulating Stations-General										5,000			6,000
89	Measuring & Regulating Stations-Industrial										1,000			1,000
90	Measuring & Regulating Stations-City Gate										1,000			1,000
91	Services										29,000			29,000
92	Meters & House Regulators										44,000			35,000
93	Other Equipment										4,000			4,000
94	<b>Total Distribution Maintenance Expense</b>										<b>116,000</b>			<b>100,000</b>
95	<b>Total Distribution Expense</b>					<b>(8,000)</b>					<b>362,000</b>			<b>328,000</b>
96														
97	<b>Customer Accounting Expenses</b>													
98	Supervision										2,000			2,000
99	Meter Reading										69,000			44,000
100	Customer Records & Collection										70,000			106,000
101	Uncollectible Accounts			24,000						(220,000)				21,000
102	Misc Customer Accounts Expenses										2,000			3,000
103	<b>Total Customer Accounting Expenses</b>			<b>24,000</b>		<b>19,000</b>				<b>(220,000)</b>	<b>143,000</b>			<b>176,000</b>
104	<b>Customer Information Expense</b>													
105	Supervision										7,000			15,000
106	Customer Assistance Expenses										3,000			1,000
107	Advertising										1,000			0
108	Misc Customer Service & Info Expense													0
109	<b>Total Customer Information Expense</b>					<b>(1,000)</b>					<b>11,000</b>			<b>16,000</b>
110														
111	<b>Sales Expenses</b>													
112	Supervision													0
113	Demonstrating & Selling Expenses													0
114	Advertising Expenses													0
115	Misc Sales Expenses													0
116	<b>Total Sales Expenses</b>													0
117														
118	<b>Subtotal Expenses</b>					<b>(9,000)</b>					<b>532,000</b>			<b>544,000</b>
119														
120	Proforma													Natural Gas Utility



AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

Account	Description	3.06 Pro Forma Incentive Adj G-RI	3.07 Pro Forma ISIT G-PI5	3.08 Pro Forma Property Tax G-PPT	3.09 Pro Forma Depreciation Exp G-PDEP	3.10 Pro Forma 2019 Threshold Cap Add G-PCAP19	3.11 Pro Forma O&M Offsets G-POFF	3.12 Pro Forma Fee Free G-PFEE	(am) Net Total of All Adjustments	(an) Total	(ao) check
62	Pro Forma Results of Operations										
63	Company Base Case										
64											
65											
66											
67											
68											
69											
70	<b>Distribution Expenses</b>										
71	Operation Expense								61,000	1,466,000	
72	Supervision & Engineering							0	0	0	
73	Distribution Load Dispatching							0	0	0	
74	Compressor Station Labor & Expenses							161,000	3,254,000		
75	Mains & Services Expense							6,000	102,000		
76	Measuring & Regulating Stations-General							0	13,000		
77	Measuring & Regulating Stations-Industrial							4,000	66,000		
78	Measuring & Regulating Stations-City Gate							9,000	333,000		
79	Meters & House Regulators Expenses							97,000	1,523,000		
80	Customer Installations							127,000	2,222,000		
81	Other Distribution Expense							1,000	32,000		
82	Rents							0	0		
83	<b>Total Distribution Operation Expense</b>							<b>466,000</b>	<b>9,011,000</b>	ok	
84	<b>Maintenance Expense</b>										
85	Supervision & Engineering							7,000	102,000		
86	Mains							49,000	834,000		
87	Compressor Station Equipment							0	0		
88	Measuring & Regulating Stations-General							11,000	222,000		
89	Measuring & Regulating Stations-Industrial							2,000	57,000		
90	Measuring & Regulating Stations-City Gate							2,000	40,000		
91	Services							58,000	1,145,000		
92	Meters & House Regulators							79,000	1,411,000		
93	Other Equipment							8,000	176,000		
94	<b>Total Distribution Maintenance Expense</b>							<b>216,000</b>	<b>3,987,000</b>	ok	
95											
96											
97	<b>Total Distribution Expense</b>							<b>682,000</b>	<b>12,998,000</b>	ok	
98											
99	<b>Customer Accounting Expenses</b>										
100	Supervision							4,000	82,000		
101	Meter Reading							113,000	1,942,000		
102	Customer Records & Collection						31,000	207,000	4,535,000		
103	Uncollectible Accounts							(476,000)	395,000		
104	Misc Customer Accounts Expenses							15,000	145,000		
105	<b>Total Customer Accounting Expenses</b>						<b>31,000</b>	<b>(137,000)</b>	<b>7,097,000</b>	ok	
106											
107	<b>Customer Information Expense</b>										
108	Supervision							0	0		
109	Customer Assistance Expenses							(6,838,000)	503,000		
110	Advertising							3,000	596,000		
111	Misc Customer Service & Info Expense							1,000	160,000		
112	<b>Total Customer Information Expense</b>							<b>(6,834,000)</b>	<b>1,259,000</b>	ok	
113											
114	<b>Sales Expenses</b>										
115	Supervision							501	501		
116	Demonstrating & Selling Expenses							0	0		
117	Advertising Expenses							0	0		
118	Misc Sales Expenses							0	0		
119	<b>Total Sales Expenses</b>							<b>501</b>	<b>501</b>	crossfoot error	
120	<b>Subtotal Expenses</b>							<b>(96,621,499)</b>	<b>23,886,501</b>	crossfoot error	

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

62	Pro Forma Results of Operations		
63	Company Base Case	(ap)	Total
64			\$000's
65			in bold
66			
67	Account	Description	
68		<b>Distribution Expenses</b>	
69		<i>Operation Expense</i>	
70		Supervision & Engineering	1,466,000
71	870-OP	Distribution Load Dispatching	0
72	871-OP	Compressor Station Labor & Expenses	0
73	872-OP	Mains & Services Expense	3,255,000
74	874-OP	Measuring & Regulating Stations-General	102,000
75	875-OP	Measuring & Regulating Stations-Industrial	13,000
76	876-OP	Measuring & Regulating Stations-City Gate	66,000
77	877-OP	Meters & House Regulators Expenses	333,000
78	878-OP	Customer Installations	1,523,000
79	879-OP	Other Distribution Expense	2,222,000
80	880-OP	Rents	32,000
81	881-OP	<b>Total Distribution Operation Expense</b>	
82		<i>Maintenance Expense</i>	
83		Supervision & Engineering	102,000
84	885-MT	Mains	834,000
85	887-MT	Compressor Station Equipment	0
86	888-MT	Measuring & Regulating Stations-General	222,000
87	889-MT	Measuring & Regulating Stations-Industrial	57,000
88	890-MT	Measuring & Regulating Stations-City Gate	40,000
89	891-MT	Services	1,144,000
90	892-MT	Meters & House Regulators	1,411,000
91	893-MT	Other Equipment	176,000
92	894-MT	<b>Total Distribution Maintenance Expense</b>	
93		<b>Total Distribution Expense</b>	<b>12,998</b>
94			
95			
96			
97		<b>Customer Accounting Expenses</b>	
98	901-OP	Supervision	82,000
99	902-OP	Meter Reading	1,942,000
100	903-OP	Customer Records & Collection	4,535,000
101	904-OP	Uncollectible Accounts	395,000
102	905-OP	Misc Customer Accounts Expenses	143,000
103		<b>Total Customer Accounting Expenses</b>	<b>7,097</b>
104			
105		<b>Customer Information Expense</b>	
106	907-OP	Supervision	0
107	908-OP	Customer Assistance Expenses	503,000
108	909-OP	Advertising	596,000
109	910-OP	Misc Customer Service & Info Expense	160,000
110		<b>Total Customer Information Expense</b>	<b>1,259</b>
111		<b>Sales Expenses</b>	
112		Supervision	1,000
113	911-OP	Demonstrating & Selling Expenses	0
114	912-OP	Advertising Expenses	0
115	913-OP	Misc Sales Expenses	0
116	916-OP	<b>Total Sales Expenses</b>	<b>1</b>
117			
118		<b>Subtotal Expenses</b>	<b>23,886</b>
119			
120	Proforma		

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

121	Pro Forma Results of Operations	Admin, & General, Other Taxes & Depreciation Expense	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07
122	Company Base Case		Balance	Deferred FIT	Deferred Debits	Working	Remove	Eliminate	Restate	Uncollectible	Regulatory	Injuries &	FIT/DFIT	Office Space
123			per Books	Rate Base	and Credits	Capital	AMI Rate Base	B & O Taxes	Property Taxes	Expense	Expense	Damages	Expense	Charges to Subs
124				G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT	G-OSC
125	Account	Description	Notes											
126														
127														
128		<b>Administrative &amp; General Expenses</b>												
129	920-OP	Admin. & General Salaries	6,923,000											(17,000)
130	921-OP	Office Supplies & Expenses	967,000											
131	922-OP	Admin. Expenses Transferred - Credit	(14,000)											
132	923-OP	Outside Services Employed	1,893,000											
133	924-OP	Property Insurance Premium	223,000											
134	925-OP	Injuries & Damages	607,000									54,000		
135	926-OP	Employee Pension & Benefits	367,000											
136	927-OP	Franchise Requirements	0											
137	928-OP	Regulatory Commission Expenses	729,000								(50,000)			
138	930-OP	Miscellaneous & General Expense	797,000											
139	931-OP	Rents	103,000											
140	935-MT	Maintenance of General Plant	2,450,000											
141		<b>Total Administrative &amp; General Expenses</b>	<b>15,045,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>54,000</b>	<b>0</b>	<b>(17,000)</b>
142														
143		<b>Total Operating &amp; Maintenance Expenses</b>	<b>135,553,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(320,000)</b>	<b>(50,000)</b>	<b>54,000</b>	<b>0</b>	<b>(17,000)</b>
144														
145		<b>Taxes Other Than Income Taxes</b>												
146		Property Related												
147		-Production	0											
148		-Underground Storage	302,000						(78,000)					
149		-Distribution	3,407,000						80,000					
150		-Administrative & General	0						2,000					
151		<b>Total Property Related</b>	<b>3,709,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
152														
153		State Excise	5,538,000											
154		-Distribution												
155														
156		Business & Occupation												
157		-Distribution	5,184,000					(5,184,000)						
158		-Open												
159		-Open												
160		<b>Total Business &amp; Occupation</b>	<b>5,184,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,184,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
161														
162		Miscellaneous	0											
163		-Distribution												
164														
165		<b>Total Taxes Other Than Income Taxes</b>	<b>14,431,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,184,000)</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
166														
167		<b>Depreciation Expense</b>												
168		<i>Underground Storage Plant Depreciation Expense</i>												
169	350	Land & Land Rights Depr. Exp.	1,000											
170	351	Structures & Improvements Depr. Exp.	26,000											
171	352	Wells Depr. Exp.	126,000											
172	353	Lines Depr. Exp.	11,000											
173	354	Compressor Station Equip. Depr. Exp.	164,000											
174	355	Measuring & Regulating Equip. Depr. Exp.	255,000											
175	356	Purification Equipment Depr. Exp.	4,000											
176	357	Other Equipment Depr. Exp.	40,000											
177		<b>Total Underground Storage Plant Depr. Exp.</b>	<b>627,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
178														
179	Proforma													

Natural Gas Utility

AVISTA UTILITIES - Washington Jurisdiction  
 Operations and Maintenance Expenses  
 for 12-Months Ended December 31, 2018

		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04	3.05
		Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt/Int	2018 Rate Base	Normalization	LEAP Deferral Amort	Non-Exec Labor	Exec Labor	Empl. Benefits
		G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP18	G-PREV	G-PLEAP	G-PLN	G-PLI	G-PEB
121	Prio Forma Results of Operations													
122	Company Base Case													
123														
124														
125														
126	Account													
127	Description													
128	<b>Administrative &amp; General Expenses</b>													
129	Admin. & General Salaries					(235,000)	(72,000)					172,000	102,000	
130	Office Supplies & Expenses					(2,000)						3,000		
131	Admin. Expenses Transferred - Credit													
132	Outside Services Employed					(11,000)								
133	Property Insurance Premium													
134	Injuries & Damages													
135	Employee Pension & Benefits													
136	Franchise Requirements													256,000
137	Regulatory Commission Expenses			13,000	10,000	(2,000)				(116,000)		7,000		
138	Miscellaneous & General Expense					(119,000)						2,000		
139	Rents													
140	Maintenance of General Plant					(2,000)								
141	<b>Total Administrative &amp; General Expenses</b>	0	0	13,000	10,000	(371,000)	(72,000)	0	0	(116,000)	0	198,000	102,000	256,000
142														
143	<b>Total Operating &amp; Maintenance Expenses</b>	0	0	2,692,000	(48,340,000)	(980,000)	(72,000)	0	0	(51,855,000)	0	730,000	102,000	800,000
144														
145	<b>Taxes Other Than Income Taxes</b>													
146	Property Related													
147	-Production													
148	-Underground Storage													
149	-Distribution													
150	-Administrative & General													
151	<b>Total Property Related</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
152														
153	State Excise													
154	-Distribution			240,000	194,000					(2,230,000)				
155														
156	Business & Occupation													
157	-Distribution													
158	-Open													
159	-Open													
160	<b>Total Business &amp; Occupation</b>	0	0	0	0	0	0	0	0	0	0	0	0	0
161														
162	Miscellaneous													
163	-Distribution													
164														
165	<b>Total Taxes Other Than Income Taxes</b>	0	0	240,000	194,000	0	0	0	0	(2,230,000)	0	0	0	0
166														
167	<b>Depreciation Expense</b>													
168	Underground Storage Plant Depreciation Exp													
169	Land & Land Rights Depr. Exp.													
170	Structures & Improvements Depr. Exp.											2,000		
171	Wells Depr. Exp.											3,000		
172	Lines Depr. Exp.													
173	Compressor Station Equip. Depr. Exp.											2,000		
174	Measuring & Regulating Equip. Depr. Exp.											34,000		
175	Purification Equipment Depr. Exp.													
176	Other Equipment Depr. Exp.											2,000		
177	<b>Total Underground Storage Plant Depr. Ex</b>	0	0	0	0	0	0	0	0	0	0	43,000	0	0
178														
179	Proforma													

AVISTA UTILITIES - Washington Jurisdiction  
 Operations and Maintenance Expenses  
 for 12-Months Ended December 31, 2018

Account	Description	3.06 Pro Forma Incentive Adj G-R1	3.07 Pro Forma ISIT G-PIS	3.08 Pro Forma Property Tax G-PPT	3.09 Pro Forma Depreciation Exp G-PDEP	3.10 Pro Forma 2019 Threshold Cap Add G-PCAP19	3.11 Pro Forma O&M Offsets G-POFF	3.12 Pro Forma Fee Free G-PFEE	(am) Net Total of All Adjustments	(an) Total	(ao) check
Other Taxes & Depreciation Expense											
121	Pro Forma Results of Operations										
122	Company Base Case										
123											
124											
125											
126											
127											
128	<b>Administrative &amp; General Expenses</b>										
129	Admin. & General Salaries	11,000							(22,000)	6,901,000	
130	Office Supplies & Expenses								(16,000)	951,000	
131	Admin. Expenses Transferred - Credit								0	(14,000)	
132	Outside Services Employed								0	1,893,000	
133	Property Insurance Premium								0	223,000	
134	Injuries & Damages								46,000	653,000	
135	Employee Pension & Benefits								256,000	623,000	
136	Franchise Requirements								0	0	
137	Regulatory Commission Expenses								(138,000)	591,000	
138	Miscellaneous & General Expense	582,000							465,000	1,262,000	
139	Rents								0	103,000	
140	Maintenance of General Plant						(14,000)	(5,000)		2,445,000	
141	<b>Total Administrative &amp; General Expenses</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(14,000)</b>	<b>586,000</b>	<b>(96,035,499)</b>	<b>15,631,000</b>	<b>ok</b>
142											
143											
144											
145	<b>Taxes Other Than Income Taxes</b>										
146	Property Related										
147	-Production								0	0	
148	-Underground Storage			29,000					(49,000)	253,000	
149	-Distribution			447,000					527,000	3,934,000	
150	-Administrative & General								0	0	
151	<b>Total Property Related</b>	<b>0</b>	<b>0</b>	<b>476,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>476,000</b>	<b>(476,000)</b>	<b>4,187,000</b>	<b>ok</b>
152											
153	State Excise								(1,796,000)	3,742,000	
154	-Distribution										
155											
156	Business & Occupation								(5,184,000)	0	
157	-Distribution								0	0	
158	-Open								0	0	
159	-Open								0	0	
160	<b>Total Business &amp; Occupation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,184,000)</b>	<b>(5,184,000)</b>	<b>0</b>	<b>ok</b>
161											
162	Miscellaneous								0	0	
163	-Distribution								0	0	
164											
165	<b>Total Taxes Other Than Income Taxes</b>	<b>0</b>	<b>0</b>	<b>476,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,502,000)</b>	<b>(6,502,000)</b>	<b>7,929,000</b>	<b>ok</b>
166											
167	<b>Depreciation Expense</b>										
168	<i>Underground Storage Plant Depreciation Exp</i>										
169	Land & Land Rights Depr. Exp.					0			0	1,000	
170	Structures & Improvements Depr. Exp.					(10,000)			(8,000)	18,000	
171	Wells Depr. Exp.					(49,000)			(46,000)	80,000	
172	Lines Depr. Exp.					(4,000)			(4,000)	7,000	
173	Compressor Station Equip. Depr. Exp.					(64,000)			(62,000)	102,000	
174	Measuring & Regulating Equip. Depr. Exp.					(99,000)			(65,000)	190,000	
175	Purification Equipment Depr. Exp.					(2,000)			(2,000)	2,000	
176	Other Equipment Depr. Exp.					(16,000)			(14,000)	26,000	
177	<b>Total Underground Storage Plant Depr. Ex</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(244,000)</b>	<b>0</b>	<b>(201,000)</b>	<b>(201,000)</b>	<b>426,000</b>	<b>ok</b>
178											
179	Proforma										

AVISTA UTILITIES - Washington Jurisdiction  
 Operations and Maintenance Expenses  
 for 12-Months Ended December 31, 2018

121	Pro Forma Results of Operations			
122	Company Base Case			
123				
124				
125			(ep)	
126	Account	Description	Total	\$000's
127				in bold
128		<b>Administrative &amp; General Expenses</b>		
129	920-OP	Admin. & General Salaries	6,901,000	
130	921-OP	Office Supplies & Expenses	951,000	
131	922-OP	Admin. Expenses Transferred - Credit	(14,000)	
132	923-OP	Outside Services Employed	1,893,000	
133	924-OP	Property Insurance Premium	223,000	
134	925-OP	Injuries & Damages	653,000	
135	926-OP	Employee Pension & Benefits	623,000	
136	927-OP	Franchise Requirements	0	
137	928-OP	Regulatory Commission Expenses	591,000	
138	930-OP	Miscellaneous & General Expense	1,262,000	
139	931-OP	Rents	103,000	
140	935-MT	Maintenance of General Plant	2,445,000	
141		<b>Total Administrative &amp; General Expenses</b>	<b>15,631</b>	
142				
143		<b>Total Operating &amp; Maintenance Expenses</b>	<b>39,517</b>	
144				
145		<b>Taxes Other Than Income Taxes</b>		
146		Property Related		
147		-Production	253	
148		-Underground Storage	3,934	
149		-Distribution	0	
150		-Administrative & General	0	
151		<b>Total Property Related</b>	<b>4,187</b>	
152				
153		State Excise	3,742	
154		-Distribution	0	
155		Business & Occupation	0	
156		-Distribution	0	
157		-Open	0	
158		-Open	0	
159		<b>Total Business &amp; Occupation</b>	<b>0</b>	
160				
161		Miscellaneous		
162		-Distribution		
163		<b>Total Taxes Other Than Income Taxes</b>	<b>7,929</b>	
164				
165				
166		<b>Depreciation Expense</b>		
167		<i>Underground Storage Plant Depreciation Exp</i>		
168	350	Land & Land Rights Depr. Exp.	1,000	
169	351	Structures & Improvements Depr. Exp.	18,000	
170	352	Wells Depr. Exp.	80,000	
171	353	Lines Depr. Exp.	7,000	
172	354	Compressor Station Equip. Depr. Exp.	101,000	
173	355	Measuring & Regulating Equip. Depr. Exp.	191,000	
174	356	Purification Equipment Depr. Exp.	2,000	
175	357	Other Equipment Depr. Exp.	25,000	
176		<b>Total Underground Storage Plant Depr. Ex</b>	<b>426</b>	
177				
178				
179	Proforma			

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

180	Pro Forma Results of Operations Company Base Case	Description	Depreciation Expense & Income Tax										207	
			1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05		2.06
181		Notes	Balance per Books	Deferred FIT Rate Base G-DFIT	Deferred FIT and Credits G-DDC	Working Capital G-WC	Remove AMI Rate Base G-AMI	Eliminate B & O Taxes G-EBO	Restate Property Taxes G-RPT	Uncollectible Expense G-UE	Regulatory Expense G-RE	Injuries & Damages G-ID	FIT/DFIT Expense G-FIT	Office Space Charges to Subs G-OSC
182		<i>Distribution Plant Depreciation Expense</i>												
183		Land & Land Rights Depr. Exp.	4,000											
184		Structures & Improvements Depr. Exp.	12,000											
185		Mains Depr. Exp.	5,422,000											
186		Mains Depr. Exp.	0											
187		Meas & Reg Station Equip-Gen Depr. Exp.	137,000											
188		Meas & Reg Station Equip-City Gate Depr. Exp.	61,000											
189		Services Depr. Exp.	4,091,000											
190		Meters Depr. Exp.	1,865,000											
191		Meter Installations Depr. Exp.												
192		House Regulators Depr. Exp.												
193		House Regulator Installations Depr. Exp.												
194		Industrial Meas & Reg Station Equip. Depr. Exp.	50,000											
195		Other Equipment Depr. Exp.	0											
196		<b>Total Distribution Plant Depreciation Expense</b>	<b>11,642,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
197		<i>General Plant Depreciation Expense</i>												
198		Land & Land Rights Depr. Exp.	4,000											
199		Structures & Improvements Depr. Exp.	662,000											
200		Office Furniture & Equipment Depr. Exp.	2,561,000											
201		Transportation Equipment Depr. Exp.	0											
202		Stores Equipment Depr. Exp.	37,000											
203		Tools, Shop & Garage Equipment Depr. Exp.	294,000											
204		Laboratory Equipment Depr. Exp.	44,000											
205		Power Operated Equipment Depr. Exp.	0											
206		Communication Equipment Depr. Exp.	506,000											
207		Miscellaneous Equipment Depr. Exp.	16,000											
208		<b>Total General Plant Depreciation Expense</b>	<b>4,124,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
209		<b>Total Depreciation Expense</b>	<b>16,393,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
210		<b>Amortization Expense</b>												
211		Misc Amortization	(529,000)											
212		Intangible Distribution Plant Amortization Exp.	120,000											
213		Intangible Plant - Software Amortization Exp.	4,248,000											
214		Tax Reform Amortization	(1,083,000)											
215		Excess Natural Gas Line Extension	390,000											
216		FISERVE Payment Processing	(339,000)											
217		<b>Total Amortization Expense</b>	<b>2,807,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
218		<b>Total Depreciation and Amortization Expense</b>	<b>19,200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
219		<b>Total Operating Expense Before Income Tax Items</b>	<b>169,184,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>(5,184,000)</b>	<b>2,000</b>	<b>(320,000)</b>	<b>(50,000)</b>	<b>54,000</b>	<b>(17,000)</b>	<b>0</b>	<b>(17,000)</b>
220		Income Tax - State	0		(2,000)		(3,000)	0	67,000	11,000	(11,000)	0	4,000	
221		Income Tax - Federal	2,557,000	7,000		33,000								
222		Debt Interest	0											
223		Investment Tax Credit Adjustment (Net)	(15,000)											
224		Amortization of Deferred Income Taxes	54,000											
225		<b>Total Operating Expense</b>	<b>171,780,000</b>	<b>7,000</b>	<b>8,000</b>	<b>0</b>	<b>(5,187,000)</b>	<b>2,000</b>	<b>(253,000)</b>	<b>(39,000)</b>	<b>43,000</b>	<b>0</b>	<b>(13,000)</b>	<b>0</b>
226		Proforma				Natural Gas Utility								

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

180	Pro Forma Results of Operations		2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04	3.05	
181	Company Base Case		Restate	Net Gains/Losses	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Normalization	Pro Forma LEAP Deferral Amort	Pro Forma Non-Exec Labor	Pro Forma Exec Labor	Pro Forma Empl. Benefits	
182			G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP18	G-PREV	G-PLEAP	G-PLN	G-PL	G-PEB	
183																
184																
185	Account	Description	Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt/Int	2018 Rate Base	Pro Forma Revenue	LEAP Deferral Amort	Non-Exec Labor	Exec Labor	Empl. Benefits	
186			G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP18	G-PREV	G-PLEAP	G-PLN	G-PL	G-PEB	
187		<i>Distribution Plant Depreciation Expense</i>														
188	374	Land & Land Rights Depr. Exp.								2,000						
189	375	Structures & Improvements Depr. Exp.								3,000						
190	376-All	Mains Depr. Exp.								366,000						
191	376	Mains Depr. Exp.														
192	378	Meas & Reg Station Equip-Gen Depr. Exp.								6,000						
193	379	Meas & Reg Station Equip-City Gate Depr. E:								(7,000)						
194	380	Services Depr. Exp.								266,000						
195	381	Meters Depr. Exp.								(70,000)						
196	382	Meter Installations Depr. Exp.														
197	383	House Regulators Depr. Exp.														
198	384	House Regulator Installations Depr. Exp.														
199	385	Industrial Meas & Reg Station Equip. Depr. E								1,000						
200	387	Other Equipment Depr. Exp.														
201		<b>Total Distribution Plant Depreciation Expense</b>	0	0	0	0	0	0	0	567,000	0	0	0	0	0	0
202																
203		<i>General Plant Depreciation Expense</i>														
204	389	Land & Land Rights Depr. Exp.								298,000						
205	390	Structures & Improvements Depr. Exp.								352,000						
206	391	Office Furniture & Equipment Depr. Exp.														
207	392	Transportation Equipment Depr. Exp.														
208	393	Stores Equipment Depr. Exp.								1,000						
209	394	Tools, Shop & Garage Equipment Depr. Exp.								8,000						
210	395	Laboratory Equipment Depr. Exp.								4,000						
211	396	Power Operated Equipment Depr. Exp.								65,000						
212	397	Communication Equipment Depr. Exp.								1,000						
213	398	Miscellaneous Equipment Depr. Exp.														
214		<b>Total General Plant Depreciation Expense</b>	0	0	0	0	0	0	0	729,000	0	0	0	0	0	0
215																
216		<b>Total Depreciation Expense</b>	0	0	0	0	0	0	0	1,339,000	0	0	0	0	0	0
217																
218		<b>Amortization Expense</b>														
219	407 XXX	Misc Amortization		(13,000)												
220	404.20	Intangible Distribution Plant Amortization Exp								15,000						
221	404.30	Intangible Plant - Software Amortization Exp.								217,000						
222	407.23	Tax Reform Amortization				1,083,000										
223	407.302	Excess Natural Gas Line Extension										1,745,000				
224	407.414	FISERVE Payment Processing														
225		<b>Total Amortization Expense</b>	0	(13,000)	0	1,083,000	0	0	0	232,000	0	1,745,000	0	0	0	0
226																
227		<b>Total Depreciation and Amortization Expense</b>	0	(13,000)	0	1,083,000	0	0	0	1,571,000	0	1,745,000	0	0	0	0
228																
229		<b>Total Operating Expense Before Income T</b>	0	(13,000)	2,932,000	(47,063,000)	(380,000)	(72,000)	0	1,571,000	(54,085,000)	1,745,000	730,000	102,000	800,000	
230																
231		Income Tax - State														
232		Income Tax - Federal		3,000	1,000	90,000	104,000	15,000	249,000	(330,000)	407,000	(366,000)	(153,000)	(21,000)	(168,000)	
233		Debt Interest								(174,000)		(1,000)				
234		Investment Tax Credit Adjustment (Net)														
235		Amortization of Deferred Income Taxes				339,000										
236																
237		<b>Total Operating Expense</b>	0	(10,000)	2,933,000	(46,634,000)	(276,000)	(57,000)	249,000	1,067,000	(53,978,000)	1,378,000	577,000	81,000	632,000	
238																
239		Proforma														



AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

180	Pro Forma Results of Operations	Pro Forma Incentive Adj G-R	3.07 Pro Forma ISIT G-PI5	3.08 Pro Forma Property Tax G-PPT	3.09 Pro Forma Depreciation Exp G-PDEP	3.10 Pro Forma 2019 Threshold Cap Add G-PCAP19	3.11 Pro Forma O&M Offsets G-POFF	3.12 Pro Forma Fee Free G-PFEE	(am) Net Total of All Adjustments	(an) Total	(ao) check
181	Company Base Case										
182											
183											
184											
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AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

180	Pro Forma Results of Operations		
181	Company Base Case		
182			
183		(ap)	
184		Total	
185	Account	\$000's	
186	Description	in bold	
187		<i>Distribution Plant Depreciation Expense</i>	
188	374	Land & Land Rights Depr. Exp.	6,000
189	375	Structures & Improvements Depr. Exp.	14,000
190	376-All	Mains Depr. Exp.	5,612,000
191	376	Mains Depr. Exp.	0
192	378	Meas & Reg Station Equip-Gen Depr. Exp.	138,000
193	379	Meas & Reg Station Equip-City Gate Depr. E:	52,000
194	380	Services Depr. Exp.	4,222,000
195	381	Meters Depr. Exp.	1,734,000
196	382	Meter Installations Depr. Exp.	0
197	383	House Regulators Depr. Exp.	0
198	384	House Regulator Installations Depr. Exp.	0
199	385	Industrial Meas & Reg Station Equip. Depr. E	49,000
200	387	Other Equipment Depr. Exp.	0
201		<b>Total Distribution Plant Depreciation Expe</b>	<b>11,827</b>
202			
203		<i>General Plant Depreciation Expense</i>	
204	389	Land & Land Rights Depr. Exp.	4,000
205	390	Structures & Improvements Depr. Exp.	1,078,000
206	391	Office Furniture & Equipment Depr. Exp.	3,368,000
207	392	Transportation Equipment Depr. Exp.	0
208	393	Stores Equipment Depr. Exp.	44,000
209	394	Tools, Shop & Garage Equipment Depr. Exp.	354,000
210	395	Laboratory Equipment Depr. Exp.	56,000
211	396	Power Operated Equipment Depr. Exp.	0
212	397	Communication Equipment Depr. Exp.	660,000
213	398	Miscellaneous Equipment Depr. Exp.	20,000
214		<b>Total General Plant Depreciation Expense</b>	<b>5,584</b>
215			
216		<b>Total Depreciation Expense</b>	<b>17,837</b>
217			
218		<b>Amortization Expense</b>	
219	407.XXX	Misc Amortization	(542,000)
220	404.20	Intangible Distribution Plant Amortization Exp	135,000
221	404.30	Intangible Plant - Software Amortization Exp.	4,465,000
222	407.23	Tax Reform Amortization	0
223	407.302	Excess Natural Gas Line Extension	2,135,000
224	407.414	FISERVE Payment Processing	497,000
225		<b>Total Amortization Expense</b>	<b>6,690</b>
226			
227		<b>Total Depreciation and Amortization Expe</b>	<b>24,527</b>
228			
229		<b>Total Operating Expense Before Income T</b>	<b>71,973</b>
230			
231		Income Tax - State	
232		Income Tax - Federal	1,726
233		Debt Interest	(272)
234		Investment Tax Credit Adjustment (Net)	(15)
235		Amortization of Deferred Income Taxes	393
236			
237		<b>Total Operating Expense</b>	<b>73,805</b>
238			
239		Proforma	

AVISTA UTILITIES - Washington Jurisdiction  
 Operations and Maintenance Expenses  
 for 12-Months Ended December 31, 2018

Account	Description	Notes	1.00 Balance per Books	1.01 Deferred FIT Rate Base G-DFIT	1.02 Deferred Debits and Credits G-DDC	1.03 Working Capital G-WC	1.04 Remove AMI Rate Base G-AMI	2.01 Eliminate B & O Taxes G-EBO	2.02 Restate Property Taxes G-RPT	2.03 Uncollectible Expense G-UJ	2.04 Regulatory Expense G-RE	2.05 Injuries & Damages G-ID	Plant In Service		
													2.06 FIT/DFIT Expense G-FIT	2.07 Office Space Charges to Subs G-OSC	
240	Pro Forma Results of Operations														
241	Company Base Case														
242															
243															
244															
245	Account	Description													
246															
247															
248	<b>Rate Base</b>														
249	<b>Plant In Service</b>														
250		<b>Intangible Plant</b>													
251		Intangible Gas Plant	2,451,000												
252	303.1X	Miscellaneous-Computer Software	34,152,000												
253		<b>Total Intangible Plant</b>	<b>36,603,000</b>												
254															
255		<b>Underground Storage Plant</b>													
256	350	Land & Land Rights	910,000												
257	351	Structures & Improvements	1,754,000												
258	352	Wells	13,294,000												
259	353	Lines	722,000												
260	354	Compressor Station Equipment	8,750,000												
261	355	Measuring & Regulating Equipment	921,000												
262	356	Purification Equipment	279,000												
263	357	Other Equipment	1,812,000												
264		<b>Total Underground Storage Plant</b>	<b>28,442,000</b>												
265															
266		<b>Distribution Plant</b>													
267	374	Land & Land Rights	261,000												
268	375	Structures & Improvements	653,000												
269	376-All	Mains	226,876,000												
270	376	Mains	0												
271	378	Meas & Reg Station Equip-General	3,832,000												
272	379	Meas & Reg Station Equip-City Gate	2,130,000												
273	380	Services	169,033,000												
274	381	Meters	57,192,000												
275	382	Meter Installations	0												
276	383	House Regulators	0												
277	384	House Regulator Installations	0												
278	385	Industrial Meas & Reg Station Equip	2,659,000												
279	387	Other Equipment	0												
280		<b>Total Distribution Plant</b>	<b>462,636,000</b>												
281															
282		<b>General Plant</b>													
283	389	Land & Land Rights	4,444,000												
284	390	Structures & Improvements	27,044,000												
285	391	Office Furniture & Equipment	11,748,000												
286	392	Transportation Equipment	11,977,000												
287	393	Stores Equipment	850,000												
288	394	Tools, Shop & Garage Equipment	6,346,000												
289	395	Laboratory Equipment	338,000												
290	396	Power Operated Equipment	3,222,000												
291	397	Communication Equipment	11,412,000												
292	398	Miscellaneous Equipment	69,000												
293		<b>Total General Plant</b>	<b>77,450,000</b>												
294															
295		<b>Total Plant In Service</b>	<b>605,131,000</b>												
296															
297															
298	Proforma														

Natural Gas Utility

AMSTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

Pro Forma Results of Operations Company Base Case	2.08 Restate Excise Tax G-RET	2.09 Net Gains/ Losses G-NGL	2.10 Weather Normalization Gas Cost Adjust G-WNGC	2.11 Eliminate Adder Schedules G-EAS	2.12 Misc. Restating Adjustments G-MR	2.13 Restating Incentives G-RI	2.14 Restate Debt Int G-DI	2.15 Restate 2018 Rate Base G-EOP18	3.01 Pro Forma Revenue Normalization G-PREV	3.02 Pro Forma LEAP Deferral Amort G-PLEAP	3.03 Pro Forma Non-Exec Labor G-PLN	3.04 Pro Forma Exec Labor G-PL	3.05 Pro Forma Empl. Benefits G-PEB	Plant In Service
240	0	0	0	0	0	0	0	(3,468,000)	0	0	0	0	0	0
241	0	0	0	0	0	0	0	(3,468,000)	0	0	0	0	0	0
242	0	0	0	0	0	0	0	0	0	0	0	0	0	0
243	0	0	0	0	0	0	0	0	0	0	0	0	0	0
244	0	0	0	0	0	0	0	0	0	0	0	0	0	0
245	0	0	0	0	0	0	0	0	0	0	0	0	0	0
246	0	0	0	0	0	0	0	0	0	0	0	0	0	0
247	0	0	0	0	0	0	0	0	0	0	0	0	0	0
248	0	0	0	0	0	0	0	0	0	0	0	0	0	0
249	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252	0	0	0	0	0	0	0	0	0	0	0	0	0	0
253	0	0	0	0	0	0	0	0	0	0	0	0	0	0
254	0	0	0	0	0	0	0	0	0	0	0	0	0	0
255	0	0	0	0	0	0	0	0	0	0	0	0	0	0
256	0	0	0	0	0	0	0	0	0	0	0	0	0	0
257	0	0	0	0	0	0	0	0	0	0	0	0	0	0
258	0	0	0	0	0	0	0	0	0	0	0	0	0	0
259	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261	0	0	0	0	0	0	0	0	0	0	0	0	0	0
262	0	0	0	0	0	0	0	0	0	0	0	0	0	0
263	0	0	0	0	0	0	0	0	0	0	0	0	0	0
264	0	0	0	0	0	0	0	0	0	0	0	0	0	0
265	0	0	0	0	0	0	0	0	0	0	0	0	0	0
266	0	0	0	0	0	0	0	0	0	0	0	0	0	0
267	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272	0	0	0	0	0	0	0	0	0	0	0	0	0	0
273	0	0	0	0	0	0	0	0	0	0	0	0	0	0
274	0	0	0	0	0	0	0	0	0	0	0	0	0	0
275	0	0	0	0	0	0	0	0	0	0	0	0	0	0
276	0	0	0	0	0	0	0	0	0	0	0	0	0	0
277	0	0	0	0	0	0	0	0	0	0	0	0	0	0
278	0	0	0	0	0	0	0	0	0	0	0	0	0	0
279	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280	0	0	0	0	0	0	0	0	0	0	0	0	0	0
281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
282	0	0	0	0	0	0	0	0	0	0	0	0	0	0
283	0	0	0	0	0	0	0	0	0	0	0	0	0	0
284	0	0	0	0	0	0	0	0	0	0	0	0	0	0
285	0	0	0	0	0	0	0	0	0	0	0	0	0	0
286	0	0	0	0	0	0	0	0	0	0	0	0	0	0
287	0	0	0	0	0	0	0	0	0	0	0	0	0	0
288	0	0	0	0	0	0	0	0	0	0	0	0	0	0
289	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291	0	0	0	0	0	0	0	0	0	0	0	0	0	0
292	0	0	0	0	0	0	0	0	0	0	0	0	0	0
293	0	0	0	0	0	0	0	0	0	0	0	0	0	0
294	0	0	0	0	0	0	0	0	0	0	0	0	0	0
295	0	0	0	0	0	0	0	0	0	0	0	0	0	0
296	0	0	0	0	0	0	0	0	0	0	0	0	0	0
297	0	0	0	0	0	0	0	0	0	0	0	0	0	0
298	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

	3.06	3.07	3.08	3.09	3.10	3.11	3.12	(am)	(an)	(ao)
	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total	check
	Incentive Adj	ISIT	Property Tax	Depreciation Exp	2019 Threshold Cap Add	O&M Offsets	Fee Free	of All		
	G-RI	G-PI5	G-PPT	G-PDEP	G-PCAP19	G-POFF	G-PFEE	Adjustments		
240 Pro Forma Results of Operations										
241 Company Base Case										
242										
243										
244										
245 Account Description										
246										
247										
248 <b>Rate Base</b>										
249 <b>Plant In Service</b>										
250 <b>Intangible Plant</b>										
251 303.00 Intangible Gas Plant								0	2,451,000	
252 303.1X Miscellaneous-Computer Software								(3,468,000)	30,684,000	
253 <b>Total Intangible Plant</b>								<b>(3,468,000)</b>	<b>33,135,000</b>	<b>ok</b>
254										
255 <b>Underground Storage Plant</b>										
256 350 Land & Land Rights								0	910,000	
257 351 Structures & Improvements								122,000	1,876,000	
258 352 Wells								122,000	13,416,000	
259 353 Lines								0	722,000	
260 354 Compressor Station Equipment								122,000	8,872,000	
261 355 Measuring & Regulating Equipment								122,000	1,043,000	
262 356 Purification Equipment								0	279,000	
263 357 Other Equipment								112,000	1,924,000	
264										
265 <b>Total Underground Storage Plant</b>								<b>600,000</b>	<b>29,042,000</b>	<b>ok</b>
266										
267 374 <b>Distribution Plant</b>										
268 375 Land & Land Rights					8,000			124,000	385,000	
269 376-All Structures & Improvements					21,000			172,000	825,000	
270 376 Mains					7,156,000			22,478,000	249,354,000	
271 378 Mains					0			0	0	
272 379 Meas & Reg Station Equip-General					121,000			298,000	4,130,000	
273 380 Meas & Reg Station Equip-City Gate					67,000			(176,000)	1,954,000	
274 381 Services					5,331,000			16,301,000	185,334,000	
275 382 Meters					1,804,000			(7,393,000)	49,799,000	
276 383 Meter Installations					0			0	0	
277 384 House Regulator Installations					0			0	0	
278 385 Industrial Meas & Reg Station Equip					84,000			156,000	2,815,000	
279 387 Other Equipment					0			0	0	
280										
281 <b>Total Distribution Plant</b>					<b>14,592,000</b>			<b>31,960,000</b>	<b>494,596,000</b>	<b>ok</b>
282										
283 389 <b>General Plant</b>										
284 390 Land & Land Rights					684,000			786,000	5,230,000	
285 391 Structures & Improvements					4,165,000			16,326,000	43,370,000	
286 392 Office Furniture & Equipment					1,809,000			3,424,000	15,172,000	
287 393 Transportation Equipment					1,844,000			2,677,000	14,654,000	
288 394 Stores Equipment					131,000			154,000	1,004,000	
289 395 Tools, Shop & Garage Equipment					977,000			1,141,000	7,487,000	
290 396 Laboratory Equipment					52,000			79,000	417,000	
291 397 Power Operated Equipment					496,000			500,000	3,722,000	
292 398 Communication Equipment					1,757,000			3,226,000	14,638,000	
293					11,000			16,000	85,000	
294 <b>Total General Plant</b>					<b>11,926,000</b>			<b>28,329,000</b>	<b>105,779,000</b>	<b>ok</b>
295										
296 <b>Total Plant In Service</b>					<b>26,518,000</b>			<b>57,421,000</b>	<b>662,552,000</b>	<b>ok</b>
297										
298 Proforma										

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

240	Pro Forma Results of Operations			
241	Company Base Case			(ap)
242			Total	
243			\$000's	
244			in bold	
245	Account	Description		
246				
247				
248	<b>Rate Base</b>			
249	<b>Plant In Service</b>			
250		<b>Intangible Plant</b>		
251	303.00	Intangible Gas Plant	2,451,000	
252	303.1X	Miscellaneous-Computer Software	30,684,000	
253		<b>Total Intangible Plant</b>	<b>33,135</b>	
254				
255		<b>Underground Storage Plant</b>		
256	350	Land & Land Rights	910,000	
257	351	Structures & Improvements	1,876,000	
258	352	Wells	13,416,000	
259	353	Lines	722,000	
260	354	Compressor Station Equipment	8,872,000	
261	355	Measuring & Regulating Equipment	1,043,000	
262	356	Purification Equipment	279,000	
263	357	Other Equipment	1,924,000	
264		<b>Total Underground Storage Plant</b>	<b>29,042</b>	
265				
266		<b>Distribution Plant</b>		
267	374	Land & Land Rights	385,000	
268	375	Structures & Improvements	825,000	
269	376-All	Mains	249,354,000	
270	376	Mains	0	
271	378	Meas & Reg Station Equip-General	4,130,000	
272	379	Meas & Reg Station Equip-City Gate	1,954,000	
273	380	Services	185,334,000	
274	381	Meters	49,799,000	
275	382	Meter Installations	0	
276	383	House Regulators	0	
277	384	House Regulator Installations	0	
278	385	Industrial Meas & Reg Station Equip	2,815,000	
279	387	Other Equipment	0	
280		<b>Total Distribution Plant</b>	<b>494,596</b>	
281				
282		<b>General Plant</b>		
283	389	Land & Land Rights	5,230,000	
284	390	Structures & Improvements	43,371,000	
285	391	Office Furniture & Equipment	15,172,000	
286	392	Transportation Equipment	14,654,000	
287	393	Stores Equipment	1,004,000	
288	394	Tools, Shop & Garage Equipment	7,487,000	
289	395	Laboratory Equipment	417,000	
290	396	Power Operated Equipment	3,722,000	
291	397	Communication Equipment	14,638,000	
292	398	Miscellaneous Equipment	85,000	
293		<b>Total General Plant</b>	<b>105,780</b>	
294				
295		<b>Total Plant In Service</b>	<b>662,553</b>	
296				
297				
298	Proforma			

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

		Accumulated Reserve For Depreciation										Accumulated Reserve For Depreciat		
299	Pro Forma Results of Operations	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06		
300	Company Base Case	Balance	Deferred FIT	Deferred Debits	Working	Remove	Eliminate	Resiliate	Uncollectible	Regulatory	Injures &	FIT/DFIT		
301		per Books	Rate Base	and Credits	Capital	AMI Rate Base	B & O Taxes	Property Taxes	Expense	Expense	Damages	Expense		
302			G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE	G-ID	G-FIT		
303													2.07	
304													Office Space	
305													Charges to Subs	
306													G-OSC	
<b>Accumulated Reserve for Depreciation</b>														
308	Underground Storage Plant Accum. Depr.	19,000												
309	Land & Land Rights Accum. Depr.	599,000												
310	Structures & Improvements Accum. Depr.	6,555,000												
311	Wells Accum. Depr.	404,000												
312	Lines Accum. Depr.	2,251,000												
313	Compressor Station Equip. Accum. Depr.	334,000												
314	Measuring & Regulating Equip. Accum. Depr.	272,000												
315	Purification Equipment Accum. Depr.	617,000												
316	Other Equipment Accum. Depr.													
317	<b>Total Underground Storage Plant Accum. Depr.</b>	<b>11,051,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
318														
<b>Distribution Plant Accumulated Depreciation</b>														
320	Land & Land Rights Accum. Depr.	12,000												
321	Structures & Improvements Accum. Depr.	154,000												
322	Mains Accum. Depr.	70,248,000												
323	Mains Accum. Depr.	0												
324	Meas & Reg Station Equip-Gen. Accum. Depr.	988,000												
325	Meas & Reg Station Equip-City Gate Accum. Depr.	460,000												
326	Services Accum. Depr.	59,652,000												
327	Meters Accum. Depr.	12,752,000												
328	Meter Installations Accum. Depr.													
329	House Regulators Accum. Depr.					(433,000)								
330	House Regulator Installations Accum. Depr.													
331	Industrial Meas & Reg Station Equip Accum. Depr.	1,136,000												
332	Other Equipment Accum. Depr.	0												
333	<b>Total Distribution Plant Accumulated Depreciation</b>	<b>145,402,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
334														
<b>General Plant Accumulated Depreciation</b>														
336	Land & Land Rights Accum. Depr.	20,000												
337	Structures & Improvements Accum. Depr.	1,593,000												
338	Office Furniture & Equipment Accum. Depr.	6,385,000												
339	Transportation Equipment Accum. Depr.	6,317,000												
340	Stores Equipment Accum. Depr.	219,000												
341	Tools, Shop & Garage Equip. Accum. Depr.	1,955,000												
342	Laboratory Equipment Accum. Depr.	126,000												
343	Power Operated Equipment Accum. Depr.	1,902,000												
344	Communication Equipment Accum. Depr.	4,105,000												
345	Miscellaneous Equipment Accum. Depr.	67,000												
346	<b>Total General Plant Accumulated Depreciation</b>	<b>22,669,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
347														
348	<b>Total Accumulated Depreciation</b>	<b>179,142,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
349														
<b>Accumulated Amortization</b>														
350	Miscellaneous-Computer Software	9,028,000												
351	Intangible Distribution Plant	637,000												
352	<b>Total Accumulated Amortization</b>	<b>9,665,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
353														
354	<b>Net Plant</b>	<b>416,324,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
355						<b>(6,608,000)</b>								
356														
357	Proforma													

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

299	Pro Forma Results of Operations	2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04	3.05	Accumulated Rest
300	Company Base Case	Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
301		Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2018 Rate Base	Normalization	LEAP Deferral Amort	Non-Exec Labor	Exec Labor	Empl. Benefits	
302		G-RET	G-ANGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP18	G-PREV	G-LEAP	G-PLN	G-PL	G-PEB	
303															
304	Account	Description													
305															
306															
307															
308															
309	350	Underground Storage Plant Accum. Depr.							14,000						
310	351	Land & Land Rights Accum. Depr.							181,000						
311	351	Structures & Improvements Accum. Depr.							5,000						
312	353	Wells Accum. Depr.							84,000						
313	354	Lines Accum. Depr.							134,000						
314	354	Compressor Station Equip. Accum. Depr.							2,000						
315	355	Measuring & Regulating Equip. Accum. Depr.							11,000						
316	357	Purification Equipment Accum. Depr.							431,000						
317		Other Equipment Accum. Depr.													
318		Total Underground Storage Plant Accum.	0	0	0	0	0	0	0	0	0	0	0	0	0
319		Distribution Plant Accumulated Depreciation													
320	374	Land & Land Rights Accum. Depr.							3,000						
321	375	Structures & Improvements Accum. Depr.							(7,000)						
322	376-All	Mains Accum. Depr.							2,355,000						
323	376	Mains Accum. Depr.							(26,000)						
324	378	Meas & Reg Station Equip-Gen. Accum. Dep							(57,000)						
325	379	Meas & Reg Station Equip-City Gate Accum.							2,031,000						
326	380	Services Accum. Depr.							(1,116,000)						
327	381	Meters Accum. Depr.													
328	382	Meter Installations Accum. Depr.													
329	383	House Regulators Accum. Depr.													
330	384	House Regulator Installations Accum. Depr.													
331	385	Industrial Meas & Reg Station Equip Accum.							25,000						
332	387	Other Equipment Accum. Depr.													
333		Total Distribution Plant Accumulated Depri	0	0	0	0	0	0	0	0	0	0	0	0	0
334		General Plant Accumulated Depreciation													
335		Land & Land Rights Accum. Depr.							2,000						
336	389	Structures & Improvements Accum. Depr.							134,000						
337	390	Office Furniture & Equipment Accum. Depr.							377,000						
338	391	Transportation Equipment Accum. Depr.							657,000						
339	392	Stores Equipment Accum. Depr.							18,000						
340	393	Tools, Shop & Garage Equip. Accum. Depr.							146,000						
341	394	Laboratory Equipment Accum. Depr.							21,000						
342	395	Power Operated Equipment Accum. Depr.							77,000						
343	396	Communication Equipment Accum. Depr.							104,000						
344	397	Miscellaneous Equipment Accum. Depr.							6,000						
345	398	Total General Plant Accumulated Depreci	0	0	0	0	0	0	0	0	0	0	0	0	0
346		Total Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
347		Accumulated Amortization													
348	349	Miscellaneous-Computer Software							796,000						
349	350	Intangible Distribution Plant													
350	351	Total Accumulated Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
351	303.1X	Net Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
352	303.00														
353															
354															
355															
356															
357	Proforma														



AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

299	Pro Forma Results of Operations	3.06	3.07	3.08	3.09	3.10	3.11	3.12	(am)	(an)	(ao)
300	Company Base Case	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total	check
301		Incentive Adj	ISIT	Property Tax	Depreciation Exp	2019 Threshold Cap Add	O&M Offsets	Fee Free	of All		
302		G-RI	G-PIS	G-PPT	G-PDEP	G-PCAP19	G-POFF	G-PFEE	Adjustments		
303	Account	Description									
304											
305											
306											
307	<b>Accumulated Reserve for Depreciation</b>										
308	Underground Storage Plant Accum. Depr.	0	0	0	0	0	0	0	431,000	11,482,000	ok
309	Land & Land Rights Accum. Depr.								0	19,000	
310	Structures & Improvements Accum. Depr.								14,000	613,000	
311	Wells Accum. Depr.								181,000	6,736,000	
312	Lines Accum. Depr.								5,000	409,000	
313	Compressor Station Equip. Accum. Depr.								84,000	2,335,000	
314	Measuring & Regulating Equip. Accum. Depr.								134,000	468,000	
315	Purification Equipment Accum. Depr.								2,000	274,000	
316	Other Equipment Accum. Depr.								11,000	626,000	
317	<b>Total Underground Storage Plant Accum.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>431,000</b>	<b>11,482,000</b>	<b>ok</b>
318											
319	<b>Distribution Plant Accumulated Depreciation</b>										
320	Land & Land Rights Accum. Depr.								3,000	15,000	
321	Structures & Improvements Accum. Depr.								(7,000)	147,000	
322	Mains Accum. Depr.					76,000			2,431,000	72,679,000	
323	Mains Accum. Depr.					0			0	0	
324	Meas. & Reg Station Equip-Gen. Accum. Dep					1,000			(25,000)	963,000	
325	Meas. & Reg Station Equip-City Gate Accum.					0			(57,000)	403,000	
326	Services Accum. Depr.					64,000			2,095,000	61,747,000	
327	Meters Accum. Depr.					14,000			(1,535,000)	11,217,000	
328	Meter Installations Accum. Depr.					0			0	0	
329	House Regulators Accum. Depr.					0			0	0	
330	House Regulator Installations Accum. Depr.					0			0	0	
331	Industrial Meas. & Reg Station Equip Accum.					1,000			26,000	1,162,000	
332	Other Equipment Accum. Depr.					0			0	0	
333	<b>Total Distribution Plant Accumulated Depri</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,000</b>	<b>0</b>	<b>0</b>	<b>2,931,000</b>	<b>148,333,000</b>	<b>ok</b>
334											
335	<b>General Plant Accumulated Depreciation</b>										
336	Land & Land Rights Accum. Depr.					0			2,000	22,000	
337	Structures & Improvements Accum. Depr.					35,000			169,000	1,762,000	
338	Office Furniture & Equipment Accum. Depr.					140,000			517,000	6,902,000	
339	Transportation Equipment Accum. Depr.					138,000			795,000	7,112,000	
340	Stores Equipment Accum. Depr.					5,000			23,000	242,000	
341	Tools, Shop & Garage Equip. Accum. Depr.					43,000			189,000	2,144,000	
342	Laboratory Equipment Accum. Depr.					3,000			24,000	150,000	
343	Power Operated Equipment Accum. Depr.					42,000			119,000	2,021,000	
344	Communication Equipment Accum. Depr.					90,000			194,000	4,299,000	
345	Miscellaneous Equipment Accum. Depr.					1,000			7,000	74,000	
346	<b>Total General Plant Accumulated Depreci</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>497,000</b>	<b>0</b>	<b>0</b>	<b>2,039,000</b>	<b>24,728,000</b>	<b>ok</b>
347											
348	<b>Total Accumulated Depreciation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>653,000</b>	<b>0</b>	<b>0</b>	<b>5,401,000</b>	<b>184,543,000</b>	<b>ok</b>
349											
350	<b>Accumulated Amortization</b>										
351	Miscellaneous-Computer Software								796,000	9,824,000	
352	Intangible Distribution Plant								0	637,000	
353	<b>Total Accumulated Amortization</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>796,000</b>	<b>10,461,000</b>	<b>ok</b>
354											
355	<b>Net Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,865,000</b>	<b>0</b>	<b>0</b>	<b>51,224,000</b>	<b>467,548,000</b>	<b>ok</b>
356											
357	Proforma										

AMSTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

299	Pro Forma Results of Operations		
300	Company Base Case		
301			
302		(ap)	
303		Total	
304		\$000's	
305		in bold	
306			
307	<b>Accumulated Reserve for Depreciation</b>		
308	<i>Underground Storage Plant Accum. Depr.</i>		
309	Land & Land Rights Accum. Depr.	(19,000)	
310	Structures & Improvements Accum. Depr.	(613,000)	
311	Wells Accum. Depr.	(6,736,000)	
312	Lines Accum. Depr.	(409,000)	
313	Compressor Station Equip. Accum. Depr.	(2,335,000)	
314	Measuring & Regulating Equip. Accum. Depr.	(468,000)	
315	Purification Equipment Accum. Depr.	(274,000)	
316	Other Equipment Accum. Depr.	(628,000)	
317	<b>Total Underground Storage Plant Accum.</b>	<b>11,482</b>	
318			
319	<i>Distribution Plant Accumulated Depreciation</i>		
320	Land & Land Rights Accum. Depr.	(15,000)	
321	Structures & Improvements Accum. Depr.	(147,000)	
322	Mains Accum. Depr.	(72,679,000)	
323	Mains Accum. Depr.	0	
324	Meas & Reg Station Equip-Gen. Accum. Dep	(963,000)	
325	Meas & Reg Station Equip-City Gate Accum.	(403,000)	
326	Services Accum. Depr.	(61,747,000)	
327	Meters Accum. Depr.	(11,217,000)	
328	Meter Installations Accum. Depr.	0	
329	House Regulators Accum. Depr.	0	
330	House Regulator Installations Accum. Depr.	0	
331	Industrial Meas & Reg Station Equip Accum.	(1,162,000)	
332	Other Equipment Accum. Depr.	0	
333	<b>Total Distribution Plant Accumulated Depr</b>	<b>148,333</b>	
334			
335	<i>General Plant Accumulated Depreciation</i>		
336	Land & Land Rights Accum. Depr.	(22,000)	
337	Structures & Improvements Accum. Depr.	(1,762,000)	
338	Office Furniture & Equipment Accum. Depr.	(6,902,000)	
339	Transportation Equipment Accum. Depr.	(7,112,000)	
340	Stores Equipment Accum. Depr.	(242,000)	
341	Tools, Shop & Garage Equip. Accum. Depr.	(2,144,000)	
342	Laboratory Equipment Accum. Depr.	(150,000)	
343	Power Operated Equipment Accum. Depr.	(2,021,000)	
344	Communication Equipment Accum. Depr.	(4,299,000)	
345	Miscellaneous Equipment Accum. Depr.	(74,000)	
346	<b>Total General Plant Accumulated Depreci</b>	<b>24,728</b>	
347			
348	<b>Total Accumulated Depreciation</b>	<b>184,543</b>	
349			
350	<b>Accumulated Amortization</b>		
351	Miscellaneous-Computer Software	(9,824,000)	
352	Intangible Distribution Plant	(637,000)	
353	<b>Total Accumulated Amortization</b>	<b>10,461</b>	
354			
355	<b>Net Plant</b>	<b>467,549</b>	
356			
357	Proforma		

AVISTA UTILITIES - Washington Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

358	Pro Forma Results of Operations Company Base Case	Miscellaneous Rate Base Items and Revenues										Miscellaneous Rate Base Items and																																			
		359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404
Account	Description	Notes	1.00 Balance per Books	1.01 Deferred FIT Rate Base G-DFIT	1.02 Deferred Debits and Credits G-DDC	1.03 Working Capital G-WC	1.04 Remove AMI Rate Base G-AMI	2.01 Eliminate B & O Taxes G-EBO	2.02 Restate Property Taxes G-RPT	2.03 Uncollectible Expense G-UJ	2.04 Regulatory Expense G-RE	2.05 Injuries & Damages G-ID	2.06 FIT/DFIT Expense G-FIT	2.07 Office Space Charges to Subs G-OSC																																	
358	Accumulated Deferred Income Taxes		(88,908,000)	(1,247,000)			570,000																																								
368	<b>Miscellaneous Rate Base Items</b>				(7,000)																																										
369	Customer Advances		0																																												
370	Customer Deposits		(566,000)																																												
371	Gas Inventory		8,355,000																																												
372	Working Capital		7,549,000																																												
373	Natural Gas Line Extension		6,648,000																																												
374	Other		(744,000)																																												
375	<b>Total Miscellaneous Rate Base Items</b>		<b>21,242,000</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																		
376	<b>Total Rate Base</b>		<b>348,658,000</b>	<b>(1,247,000)</b>	<b>(7,000)</b>	<b>0</b>	<b>(6,038,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																		
377	from Case Pro Forma Total		348,658	(1,247)	(7)	0	(6,038)	0	0	0	0	0	0																																		
378	Diff		0	0	0	0	0	0	0	0	0	0	0																																		
379	<b>Operating Revenues</b>																																														
380	From Retail Sale of Gas		140,625,000					(5,070,000)																																							
381	From Transportation of Gas		5,088,000					(128,000)																																							
382	Open		0																																												
383	Open		0																																												
384			0																																												
385	<b>Total Revenue From Retail Rates</b>		<b>145,713,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,198,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																		
386	Other Operating Revenues																																														
387	Off System Sales		53,968,000																																												
388	Miscellaneous Service Revenues		7,000																																												
389	Rent From Gas Property		3,000																																												
390	Other Gas Revenue - JP Releases		(309,000)																																												
391	Other Gas Rev - Misc & Spec Cont Rev		(2,988,000)																																												
392	Other Gas Rev - Misc																																														
393	496.xx																																														
394	<b>Total Other Operating Revenues</b>		<b>50,661,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																		
395	<b>Total Revenues</b>		<b>196,394,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,198,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>																																		
396	<b>Net Income</b>		<b>24,614,000</b>	<b>(7,000)</b>	<b>(8,000)</b>	<b>0</b>	<b>(33,000)</b>	<b>(11,000)</b>	<b>(2,000)</b>	<b>39,000</b>	<b>(43,000)</b>	<b>0</b>	<b>13,000</b>																																		
397	from Case Pro Forma Total		24,614	(7)	(8)	0	(33)	(11)	(2)	40	(43)	0	13																																		
398	Diff		0	(0)	(0)	0	(0)	0	(0)	0	(0)	0	(0)																																		
399	Non-Additive Input Items																																														
400	-Interest Expense		10,254,000																																												

AVISTA UTILITIES - Washington Jurisdiction  
 Operations and Maintenance Expenses  
 for 12-Months Ended December 31, 2018

		d Revenues										Miscellaneous Ret.		
358	Pro Forma Results of Operations	2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	3.01	3.02	3.03	3.04	3.05
359	Company Base Case	Restate	Net Gains/	Weather Normalization	Eliminate	Misc. Restating	Restating	Restate	Restate	Pro Forma Revenue	Pro Forma	Pro Forma	Pro Forma	Pro Forma
360		Excise Tax	Losses	Gas Cost Adjust	Adder Schedules	Adjustments	Incentives	Debt Int	2018 Rate Base	Normalization	LEAP Deferral Amnt	Non-Exec Labor	Exec Labor	Empl. Benefits
361		G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP18	G-PREV	G-PLAP	G-PLN	G-PL	G-PEB
362														
363	Account	Description												
364														
365														
366	Accumulated Deferred Income Taxes								304,000					
367														
368	<b>Miscellaneous Rate Base Items</b>													
369	Customer Advances													
370	Customer Deposits													
371	Gas Inventory													
372	Working Capital													
373	Natural Gas Line Extension													
374	Other								95,000					
375	Total Miscellaneous Rate Base Items	0	0	0	0	0	0	0	0	0	95,000	0	0	0
376														
377	Total Rate Base	0	0	0	0	0	0	0	32,271,000	0	95,000	0	0	0
378	from Case Pro Forma Total	0	0	0	0	0	0	0	32,271	0	95	0	0	0
379	Diff	0	0	0	0	0	0	0	0	0	0	0	0	0
380	Operating Revenues													
381	48X From Retail Sale of Gas			6,259,000	5,056,000				(58,118,000)					
382	489.9X From Transportation of Gas			0	0				(1,725,000)					
383	Open													
384	Open													
385														
386	Total Revenue From Retail Rates	0	0	6,259,000	5,056,000	0	0	0	0	(59,843,000)	0	0	0	0
387														
388	Other Operating Revenues				(53,968,000)									
389	Off System Sales													
390	Miscellaneous Service Revenues													
391	Rent From Gas Property													
392	Other Gas Revenue - JP Releases													
393	Other Gas Rev - Misc & Spec Cont Rev			(3,321,000)	2,278,000					6,269,000				
496.xx	Other Gas Rev - Misc													
394	Total Other Operating Revenues	0	0	(3,321,000)	(51,690,000)	114,000	0	0	0	6,269,000	0	0	0	0
395														
396	Total Revenues	0	0	2,938,000	(46,634,000)	114,000	0	0	0	(53,574,000)	0	0	0	0
397														
398	Net Income	0	10,000	5,000	0	390,000	57,000	(249,000)	(1,067,000)	404,000	(1,378,000)	(577,000)	(81,000)	(632,000)
399														
400	from Case Pro Forma Total	0	10	5	(0)	390	57	(249)	(1,067)	404	(1,378)	(577)	(81)	(632)
401	Diff	0	(0)	0	0	(0)	0	0	(0)	0	0	(0)	(0)	0
402														
403	Non-Additive Input Items													
404	-Interest Expense													
405														
406														

AVISTA UTILITIES - Washington - Jurisdiction  
Operations and Maintenance Expenses  
for 12-Months Ended December 31, 2018

e Base Items and Revenues

358 Pro Forma Results of Operations

359 Company Base Case

	3.05	3.07	3.08	3.09	3.10	3.11	3.12	(am)	(an)	(ao)
	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total	check
	Incentive Adj	ISIT	Property Tax	Depreciation Exp	2019 Threshold Cap Add	O&M Offsets	Fee Free	of All		
	G-RI	G-PI	G-PPT	G-PDEP	G-PCAP19	G-POFF	G-PPFE	Adjustments		
360					(607,000)			(980,000)	(89,888,000)	ok
361										
362										
363										
364										
365										
366										
367										
368										
369										
370										
371										
372										
373										
374										
375	0	0	0	0	0	0	0	88,000	21,330,000	ok
376	0	0	0	0	25,288,000	0	0	50,332,000	398,990,000	ok
377	0	0	0	0	25,258	0	0	398,990		
378	0	0	0	0	0	0	0	0		
379	0	0	0	0	0	0	0	0		
380										
381										
382										
383										
384										
385										
386	0	0	0	0	0	0	0	(53,725,000)	91,987,000	ok
387										
388										
389										
390										
391										
392										
393										
394	0	0	0	0	0	0	0	(48,628,000)	2,053,000	ok
395										
396	0	0	0	0	0	0	0	(102,354,000)	94,040,000	ok
397										
398	(9,000)	(460,000)	(376,000)	1,195,000	(1,145,000)	11,000	(685,000)	(4,382,501)	20,231,499	crossfoot error
399										
400	(9)	(460)	(376)	1,199	(1,144)	11	(685)	20,236		
401	(0)	(0)	0	(0)	(1)	(0)	(0)	(4)		
402										
403										
404										
405										
406										

AVISTA UTILITIES - Washington - Jurisdiction  
 Operations and Maintenance Expenses  
 for 12-Months Ended December 31, 2018

358	Pro Forma Results of Operations		
359	Company Base Case		
360			
361		(ep)	
362		Total	
363	Account Description	\$000's	
364		in bold	
365			
366	Accumulated Deferred Income Taxes	(89,888)	
367			
368	<b>Miscellaneous Rate Base Items</b>		
369	Customer Advances	0	
370	Customer Deposits	(566)	
371	Gas Inventory	8,355	
372	Working Capital	7,549	
373	Natural Gas Line Extension	6,743	
374	Other	(751)	
375	<b>Total Miscellaneous Rate Base Items</b>	<b>21,330</b>	
376			
377	<b>Total Rate Base</b>	<b>398,991</b>	
378	from Case Pro Forma Total	398,990	
379	Diff		
380	<b>Operating Revenues</b>		
381	48X From Retail Sale of Gas	88,752	
382	489.5X From Transportation of Gas	3,235	
383	Open		
384	Open		
385			
386	<b>Total Revenue From Retail Rates</b>	<b>91,987</b>	
387			
388	Other Operating Revenues		
389	Off System Sales	0	
390	Miscellaneous Service Revenues	(7,000)	
391	Rent From Gas Property	(3,000)	
392	495.90 Other Gas Revenue - JP Releases	309,000	
393	495.xx Other Gas Rev - Misc & Spec Cont Rev	(2,238,000)	
	496.xx Other Gas Rev - Misc	(114,000)	
394	<b>Total Other Operating Revenues</b>	<b>2,053</b>	
395			
396	<b>Total Revenues</b>	<b>94,040</b>	
397			
398	<b>Net Income</b>	<b>20,235</b>	
399			
400	from Case Pro Forma Total	20,236	
401	Diff		
402			
403			
404	Non-Additive Input Items		
405	-Interest Expense	10,254	
406			

**AVISTA UTILITIES**  
**CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT**  
**WASHINGTON NATURAL GAS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2018**

Line No.	Description	Requested Base Rate Change 4/1/2020 (000's of Dollars)
1	Pro Forma Rate Base	\$ 398,990
2	Proposed Rate of Return	<u>7.52%</u>
3	Net Operating Income Requirement	\$30,004
4	Pro Forma Net Operating Income	<u>\$ 20,236</u>
5	Net Operating Income Deficiency	\$9,768
6	Conversion Factor	0.755118
7	Revenue Requirement - 2020	<b>\$12,935</b>
8	Total Base Distribution Revenues*	\$ 93,707
9	Percentage Base Distribution Revenue Increase	<u><u>13.80%</u></u>
10	Total Present Billed Revenue	\$ 127,800
11	Percentage Billed Revenue Increase	<u><u>10.12%</u></u>

\* Line 8 "Total General Business Revenues" includes special contract transportation revenues.

**Revenue Growth Rate and Revenue Adjustment for Rate Year 2 (4/1/2021)**

12	Revenue Growth Rate %	<u>6.11%</u>	per Exh. EMA-x, pg. x	
13	Delivery Related Revenues 4/1/2020 ( $\$92,722 + \$12,935 = \$105,657$ )	<u>\$ 105,657</u>		
		<b>Incremental Revenue</b>	<b>Incremental % (Base)</b>	<b>Incremental % (Billed)</b>
14	Rate Year 2: 4/1/2021 -3/31/2022	<u>\$ 6,456</u>	6.05%	<u>4.59%</u>
	* Current Delivery Related Revenues per Exh. EMA-x, pg x	<u>\$ 92,722</u>		
	4/1/2020 Proposed Revenue Increase from line 7	<u>\$12,935</u>		

<b>AVISTA UTILITIES PROPOSED COST OF CAPITAL WASHINGTON NATURAL GAS</b>			
<b>Proposed Capital Structure</b>			
<b>Component</b>	<b>Capital Structure</b>	<b>Cost</b>	<b>Weighted Cost</b>
Debt	50.0%	5.15%	2.57%
Common	50.0%	9.90%	4.95%
Total	<u>100.00%</u>		<u>7.52%</u>



**AVISTA UTILITIES  
REVENUE CONVERSION FACTOR  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2018**

<b>Line No.</b>	<b>Description</b>	<b>Factor</b>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.003781
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038374
6	Total Expense	<u>0.044155</u>
7	Net Operating Income Before FIT	0.955845
8	Federal Income Tax @ 21%	0.200727
9	REVENUE CONVERSION FACTOR	0.755118

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

RESTATEMENT ADJUSTMENTS

**ACTUAL RESULTS**

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
		G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE
	Adjustment Number	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE
	REVENUES									
1	Total General Business	\$ 140,625	\$ -	\$ -	\$ -	\$ -	\$ (5,070)	\$ -	\$ -	\$ -
2	Total Transportation	5,088	-	-	-	-	(128)	-	-	-
3	Other Revenues	50,681	-	-	-	-	-	-	-	-
4	Total Gas Revenues	196,394	-	-	-	-	(5,198)	-	-	-
	EXPENSES									
	Production Expenses									
5	City Gate Purchases	90,669	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	955	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(292)	-	-	-	-	-	-	-	-
8	Total Production	91,332	-	-	-	-	-	-	-	-
	Underground Storage									
9	Operating Expenses	1,532	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	627	-	-	-	-	-	-	-	-
11	Taxes	302	-	-	-	-	-	(78)	-	-
12	Total Underground Storage	2,461	-	-	-	-	-	(78)	-	-
	Distribution									
13	Operating Expenses	12,316	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	11,642	-	-	-	-	-	-	-	-
15	Taxes	14,128	-	-	-	-	(5,184)	80	-	-
16	Total Distribution	38,086	-	-	-	-	(5,184)	80	-	-
17	Customer Accounting	7,234	-	10	-	-	-	-	(320)	-
18	Customer Service & Information	8,093	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-
	Administrative & General									
20	Operating Expenses	15,045	-	-	-	-	-	-	-	(50)
21	Depreciation/Amortization	8,492	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	(1,559)	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	21,978	-	-	-	-	-	-	-	(50)
25	Total Gas Expense	169,184	-	10	-	-	(5,184)	2	(320)	(50)
26	OPERATING INCOME BEFORE FIT	27,210	-	(10)	-	-	(14)	(2)	320	50
	FEDERAL INCOME TAX									
27	Current Accrual	2,557	-	(2)	-	-	(3)	(0)	67	11
28	Debt Interest	-	7	0	-	33	-	-	-	-
29	Deferred FIT	54	-	-	-	-	-	-	-	-
30	Amort ITC	(15)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 24,614	\$ (7)	\$ (8)	\$ -	\$ (33)	\$ (11)	\$ (2)	\$ 253	\$ 40
	RATE BASE									
	PLANT IN SERVICE									
32	Underground Storage	\$ 28,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	462,636	-	-	-	(7,041)	-	-	-	-
34	General Plant	114,053	-	-	-	-	-	-	-	-
35	Total Plant in Service	605,131	-	-	-	(7,041)	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	(11,051)	-	-	-	-	-	-	-	-
37	Distribution Plant	(145,402)	-	-	-	433	-	-	-	-
38	General Plant	(32,354)	-	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(188,807)	-	-	-	433	-	-	-	-
40	NET PLANT	416,324	-	-	-	(6,608)	-	-	-	-
41	DEFERRED TAXES	(88,908)	(1,247)	-	-	570	-	-	-	-
42	Net Plant After DFIT	327,416	(1,247)	-	-	(6,038)	-	-	-	-
43	GAS INVENTORY	8,355	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-
45	OTHER	5,338	-	(7)	-	-	-	-	-	-
46	WORKING CAPITAL	7,549	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ 348,658	\$ (1,247)	\$ (7)	\$ -	\$ (6,038)	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	7.06%								
50	REVENUE REQUIREMENT	2,126	-115	10	0	-558	15	2	-335	-52

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries & Damages 2.05 G-ID	FIT / DFIT Expense 2.06 G-FIT	Office Space Charges to Non-Utility 2.07 G-OSC	Restate Excise Taxes 2.08 G-RET	Net Gains & Losses 2.09 G-NGL	Weather Normalization / Gas Cost Adjust 2.10 G-WNGC	Eliminate Adder Schedules 2.11 G-EAS	Misc. Restating Non-Util / Non-Recurring Expense 2.12 G-MR
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,259	\$ 5,056	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	(3,321)	(51,690)	114
4	Total Gas Revenues	-	-	-	-	-	2,938	(46,634)	114
	EXPENSES								
	Production Expenses								
5	City Gate Purchases	-	-	-	-	-	2,651	(41,801)	-
6	Purchased Gas Expense	-	-	-	-	-	4	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	292	-
8	Total Production	-	-	-	-	-	2,655	(41,509)	-
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-	-
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	(8)
14	Depreciation/Amortization	-	-	-	-	(13)	-	-	-
15	Taxes	-	-	-	-	-	240	194	-
16	Total Distribution	-	-	-	-	(13)	240	194	(8)
17	Customer Accounting	-	-	-	-	-	24	19	-
18	Customer Service & Information	-	-	-	-	-	-	(6,860)	(1)
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	54	-	(17)	-	-	13	10	(371)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	1,083	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	54	-	(17)	-	-	13	1,093	(371)
25	Total Gas Expense	54	-	(17)	-	(13)	2,932	(47,063)	(380)
26	OPERATING INCOME BEFORE FIT	(54)	-	17	-	13	6	429	494
	FEDERAL INCOME TAX								
27	Current Accrual	(11)	-	4	-	3	1	90	104
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	339	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (43)	\$ -	\$ 13	\$ -	\$ 10	\$ 5	\$ (0)	\$ 390
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN								
50	REVENUE REQUIREMENT	56	0	-18	0	-14	-6	0	-517

AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2018  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives Expense 2.13 G-RI	Restate Debt Interest 2.14 G-DI	Restate 2018 AMA Rate Base to EOP 2.15 G-EOP18	Restated TOTAL R-Ttl
	Adjustment Number Workpaper Reference	2.13 G-RI	2.14 G-DI	2.15 G-EOP18	R-Ttl
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ -	\$ 146,870
2	Total Transportation	-	-	-	4,960
3	Other Revenues	-	-	-	(4,216)
4	Total Gas Revenues	-	-	-	147,614
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	51,519
6	Purchased Gas Expense	-	-	-	959
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	52,478
	Underground Storage				
9	Operating Expenses	-	-	-	1,532
10	Depreciation/Amortization	-	-	43	670
11	Taxes	-	-	-	224
12	Total Underground Storage	-	-	43	2,426
	Distribution				
13	Operating Expenses	-	-	-	12,308
14	Depreciation/Amortization	-	-	567	12,196
15	Taxes	-	-	-	9,458
16	Total Distribution	-	-	567	33,962
17	Customer Accounting	-	-	-	6,967
18	Customer Service & Information	-	-	-	1,232
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	(72)	-	-	14,612
21	Depreciation/Amortization	-	-	961	9,453
22	Regulatory Amortizations	-	-	-	(476)
23	Taxes	-	-	-	-
24	Total Admin. & General	(72)	-	961	23,589
25	Total Gas Expense	(72)	-	1,571	120,654
26	OPERATING INCOME BEFORE FIT	72	-	(1,571)	26,960
	FEDERAL INCOME TAX				
27	Current Accrual	15	249	(330)	2,754
28	Debt Interest	-	-	(174)	(135)
29	Deferred FIT	-	-	-	393
30	Amort ITC	-	-	-	(15)
31	NET OPERATING INCOME	\$ 57	\$ (249)	\$ (1,067)	\$ 23,963
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	\$ 600	\$ 29,042
33	Distribution Plant	-	-	24,409	480,004
34	General Plant	-	-	12,935	126,988
35	Total Plant in Service	-	-	37,944	636,034
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	(431)	(11,482)
37	Distribution Plant	-	-	(3,208)	(148,177)
38	General Plant	-	-	(2,338)	(34,692)
39	Total Accumulated Depreciation/Amortization	-	-	(5,977)	(194,351)
40	NET PLANT	-	-	31,967	441,683
41	DEFERRED TAXES	-	-	304	(89,281)
42	Net Plant After DFIT	-	-	32,271	352,402
43	GAS INVENTORY	-	-	-	8,355
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	5,331
46	WORKING CAPITAL	-	-	-	7,549
47	TOTAL RATE BASE	\$ -	\$ -	\$ 32,271	\$ 373,637
48	RATE OF RETURN				(1)
50	REVENUE REQUIREMENT	-75	330	4,627	5,475

(1) The Restated TOTAL column does not represent 12/31/2018 Test Period Commission Basis results of operation on a normalized basis (CBR basis). Differences exists due to inclusion of proposed cost of debt (pro forma versus CBR actual cost of debt) impacting Adjustment 2.14 above, and the inclusion of Restate 2018 AMA Rate base to EOP adjustment 2.15.

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

**PRO FORMA ADJUSTMENTS**

Line No.	DESCRIPTION	Pro Forma Revenue Normalization	Pro Forma LEAP Deferral Amortization	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Insurance Expense	Pro Forma IS/IT Expense
	Adjustment Number	3.01	3.02	3.03	3.04	3.05	3.06	3.07
	Workpaper Reference	G-PREV	G-PLEAP	G-PLN	G-PLE	G-PEB	G-PINS	G-PIT
	REVENUES							
1	Total General Business	\$ (58,118)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	(5)	-	-	-	-	-	-
3	Other Revenues	4,549	-	-	-	-	-	-
4	Total Gas Revenues	(53,574)	-	-	-	-	-	-
	EXPENSES							
	Production Expenses							
5	City Gate Purchases	(51,519)	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	16	-	24	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	(51,519)	-	16	-	24	-	-
	Underground Storage							
9	Operating Expenses	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-
	Distribution							
13	Operating Expenses	-	-	362	-	328	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Taxes	(2,230)	-	-	-	-	-	-
16	Total Distribution	(2,230)	-	362	-	328	-	-
17	Customer Accounting	(220)	-	143	-	176	-	-
18	Customer Service & Information	-	-	11	-	16	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	(116)	-	198	102	256	11	582
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	1,745	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	(116)	1,745	198	102	256	11	582
25	Total Gas Expense	(54,085)	1,745	730	102	800	11	582
26	OPERATING INCOME BEFORE FIT	511	(1,745)	(730)	(102)	(800)	(11)	(582)
	FEDERAL INCOME TAX							
27	Current Accrual	107	(366)	(153)	(21)	(168)	(2)	(122)
28	Debt Interest	-	(1)	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 404	\$ (1,378)	\$ (577)	\$ (81)	\$ (632)	\$ (9)	\$ (460)
	RATE BASE							
	PLANT IN SERVICE							
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	95	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	-	-	-	-	-	-	-
50	REVENUE REQUIREMENT	-535	1,834	764	107	837	12	609

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS  
 TWELVE MONTHS ENDED DECEMBER 31, 2018  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Property Tax	Pro Forma Depreciation Expense	Pro Forma 2019 Threshold Capital Adds	Pro Forma O&M Offsets	Pro Forma Fee Free Amortization	Pro Forma Sub-Total
	Adjustment Number	3.08	3.09	3.10	3.11	3.12	
	Workpaper Reference	G-PPT	G-PDEP	G-PCAP	G-POFF	G-PFEE	PF-STU
	REVENUES						
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,752
2	Total Transportation	-	-	-	-	-	4,955
3	Other Revenues	-	-	-	-	-	333
4	Total Gas Revenues	-	-	-	-	-	94,040
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	999
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	999
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	1,532
10	Depreciation/Amortization	-	(244)	-	-	-	426
11	Taxes	29	-	-	-	-	253
12	Total Underground Storage	29	(244)	-	-	-	2,211
	Distribution						
13	Operating Expenses	-	-	-	-	-	12,998
14	Depreciation/Amortization	-	(731)	347	-	-	11,812
15	Taxes	447	-	-	-	-	7,675
16	Total Distribution	447	(731)	347	-	-	32,485
17	Customer Accounting	-	-	-	-	31	7,097
18	Customer Service & Information	-	-	-	-	-	1,259
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	-	-	(14)	-	15,631
21	Depreciation/Amortization	-	(543)	1,274	-	-	10,184
22	Regulatory Amortizations	-	-	-	-	836	2,105
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	-	(543)	1,274	(14)	836	27,920
25	Total Gas Expense	476	(1,518)	1,621	(14)	867	71,971
26	OPERATING INCOME BEFORE FIT	(476)	1,518	(1,621)	14	(867)	22,069
	FEDERAL INCOME TAX						
27	Current Accrual	(100)	319	(340)	3	(182)	1,726
28	Debt Interest	-	-	(136)	-	-	(272)
29	Deferred FIT	-	-	-	-	-	393
30	Amort ITC	-	-	-	-	-	(15)
31	NET OPERATING INCOME	\$ (376)	\$ 1,199	\$ (1,144)	\$ 11	\$ (685)	\$ 20,236
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,042
33	Distribution Plant	-	-	14,592	-	-	494,596
34	General Plant	-	-	11,926	-	-	138,914
35	Total Plant in Service	-	-	26,518	-	-	662,552
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	-	-	(11,482)
37	Distribution Plant	-	-	(156)	-	-	(148,333)
38	General Plant	-	-	(497)	-	-	(35,189)
39	Total Accumulated Depreciation/Amortization	-	-	(653)	-	-	(195,004)
40	NET PLANT	-	-	25,865	-	-	467,548
41	DEFERRED TAXES	-	-	(607)	-	-	(89,888)
42	Net Plant After DFIT	-	-	25,258	-	-	377,660
43	GAS INVENTORY	-	-	-	-	-	8,355
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	5,426
46	WORKING CAPITAL	-	-	-	-	-	7,549
47	TOTAL RATE BASE	\$ -	\$ -	\$ 25,258	\$ -	\$ -	\$ 398,990
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	498	-1,588	4,031	-15	907	12,935

**AVISTA UTILITIES**

Adjusted Natural Gas System Labor Dollars - Washington

	Adjusted Total WA	Annualize 2018 Increase Admin 0.519% Union 0.714%	2019 Admin 3.000% Union 3.000%	Union Only 2020 Admin 0.000% Union 3.000%	Summary 2018-2020 Adjustment
Production					
a 807-Administrative Expenses	0	0	0	0	0
a 807-Purchased Gas Expenses	0	0	0	0	0
a 813-Other Gas Expenses	444,317	2,306	13,399	0	15,705
Total Production	444,317	2,306	13,399	0	15,705
Underground Storage					
a 814-Oper. supervision & engineering	7,944	41	240	0	281
820-Meas. & reg. station expenses	0	0	0	0	0
Total Underground Storage	7,944	41	240	0	281
Distribution					
a 870-Oper. supervision & engineering	814,373	4,227	24,558	0	28,785
871-Distribution Load Dispatching	0	0	0	0	0
872	0	0	0	0	0
874-Mains & services expenses	1,155,098	8,247	34,900	35,947	79,094
875-Meas. & reg. station exp.-General	43,596	311	1,317	1,357	2,985
876-Meas. & reg. station exp.-Industrial	3,438	25	104	107	236
877-Meas. & reg. station exp.-City gate	31,005	221	937	965	2,123
878-Meter & house regulator expenses	1,972	14	60	61	135
879-Customer installations expenses	867,582	6,195	26,213	27,000	59,408
880-O 0	1,070,688	7,645	32,350	33,320	73,315
881-Rents	5,685	41	172	177	390
885-Maint. supervision & engineering	52,707	376	1,592	1,640	3,608
886-Structures & Improvements	0	0	0	0	0
887-Maint. of mains	406,713	2,904	12,289	12,657	27,850
888	0	0	0	0	0
889-Maint. meas. & reg. st. equip.-General	73,926	528	2,234	2,301	5,063
890-Maint. meas. & reg. st. equip.-Indust	13,375	95	404	416	915
891-Maint. meas. & reg. st. equip.-City gate	13,186	94	398	410	902
892-Maint. of services & lines	425,993	3,042	12,871	13,257	29,170
893-Maint. meters & house regulators	642,931	4,591	19,426	20,008	44,025
894	62,285	445	1,882	1,938	4,265
Total Distribution	5,684,553	39,001	171,707	151,561	362,269
Customer Accounts					
a 901-Supervision	47,351	246	1,428	0	1,674
902-Meter reading expenses	1,004,066	7,169	30,337	31,247	68,753
a 903-Customer records & collection exp	1,994,426	10,351	60,143	0	70,494
a 905- Misc. customer accounts expenses	59,024	306	1,780	0	2,086
Total Customer Accounts	3,104,867	18,072	93,688	31,247	143,007
Cust Service & Info					
a 908-Customer assistance expenses	211,660	1,099	6,383	0	7,482
a 909-Advertising	87,220	453	2,630	0	3,083
a 910-Misc Customer Service & Info Exp	23,649	123	713	0	836
Total Cust Svc & Info	322,529	1,675	9,726	0	11,401
Sales					
a 911-Supervision	0	0	0	0	0
a 912-Demonstrating & selling expenses	0	0	0	0	0

**AVISTA UTILITIES**

Adjusted Natural Gas System Labor Dollars - Washington

	Adjusted Total WA	Annualize		Union Only		Summary 2018-2020 Adjustment
		2018 Increase		2020		
		Admin 0.519%	Union 0.714%	Admin 3.000%	Union 3.000%	
a 913-Advertising	0	0	0	0	0	0
a 916-Misc Sales Expense	0	0	0	0	0	0
Total Sales	0	0	0	0	0	0
<b>Admin &amp; General</b>						
a 920-Administrative & general salaries	3,574,905	18,554	107,804	0	0	126,358
a 921 Office Supplies & Exp.	73,452	381	2,215	0	0	2,596
a 922 Admin Expense	0	0	0	0	0	0
a 923-Outside services employed	5,616	29	169	0	0	198
a 924-Property insurance	0	0	0	0	0	0
a 925-Injuries & damages	69,281	360	2,089	0	0	2,449
a 928-Regulatory commission expenses	197,996	1,028	5,971	0	0	6,999
a 930-Misc. general expenses	61,301	318	1,849	0	0	2,167
a 935-Maintenance of general plant	322,709	1,675	9,732	0	0	11,407
Total Admin & General	4,305,260	22,345	129,829	0	0	152,174
Sub Total WA Gas Labor	13,869,470	83,440	418,589	182,808		684,837
a Hydro One Labor Reclass	34,415	1,527	9,472	0	0	45,414
Total WA Gas Labor	13,903,885	84,967	428,061	182,808		730,251

\$ 730,251  
check

Admin & General	
Actual	152,174
Hydro One Reclass	45,414
	<u>197,588</u>

**Note: Expenses primarily comprised of regular labor, paid time off loading, and overtime (does not include payroll tax).**



2018 - Results of Operations - 12A

Washington Gas

**α-Dec 2018**

T:[]

**U:[PLANT IN SERVICE]**

V:[]

**W:[INTANGIBLE PLANT]**

X:[P-182324 CDA Lake CDR Fund - Allocated]	
Y:[P-182325 CDA Lake IPA Fund]	
Z:[P-182333 CDA Settlement Costs]	
AA:[P-182381 CDA Settlement]	
AB:[P-302000 Franchises & Consents]	
AC:[P-303000 Intangible Plant - (C-IPL)]	2,451,340.15
AD:[P-303100 Misc Intangible Plant-Mainframe Software - (C-IPL)]	13,095,970.28
AE:[P-303110 Misc Intangible Plant-PC Software - (C-IPL)]	398,619.95
AF:[P-303115 Misc Intangible Plant-PC Software - (C-IPL)]	14,974,616.71
AG:[P-303120 Misc Intangible Plant-Software 12.5 YR]	4,500,069.46
AH:[P-303121 Misc. Intangible Plant - AMI Software]	1,182,717.86
<b>AI:[TOTAL INTANGIBLE PLANT]</b>	<b>36,603,334.41</b>

} 4,152

AJ:[]

BW:[]

BX:[P-347000 ARO (Not Reported in ROO - Used in Check)]

BY:[]

**BZ:[TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G):]**

CA:[P-350100 Land in Fee (G)]	868,579.52
CB:[P-350200 Land in Fee (E) / Storage Right-of-Way (G)]	41,329.90
CC:[P-350300 Removing Property of Others (E)]	
CD:[P-350400 Land Easements (E)]	
<b>CE:[P-350XXX Land &amp; Land Rights (E &amp; G)]</b>	<b>909,909.42</b> ✓
CF:[P-351000 Energy Storage Eq (E)]	
CG:[P-351100 S&I - Wells (G)]	1,408,678.93
CH:[P-351200 Computer Software (E) / S&I - Compress Station (G)]	190,200.88
CI:[P-351300 S&I - Measuring/Regulating Station (G)]	36,519.40
CJ:[P-351400 S&I - Office (G)]	76,173.34
CK:[P-351410 S&I Pump House (G)]	42,604.08
<b>CL:[P-351XXX Structures &amp; Improvements (E &amp; G)]</b>	<b>1,754,176.63</b> ✓
CM:[P-352000 Structures & Improvements (E) / Wells (G)]	9,325,878.12
CN:[P-352100 Wells - Leases (G)]	124,495.80
CO:[P-352200 Well Reservoirs (G)]	140,501.35
CP:[P-352300 Well Non-Recoverable (G)]	3,703,546.07
<b>CQ:[P-352XXX Structures &amp; Improvements (E) / 352XXX Wells (G)]</b>	<b>13,294,421.34</b> ✓
CR:[P-353000 Station Equipment (E) / 353000 Lines (G)]	721,733.69
CS:[P-353100 Station Equipment (E)]	
<b>CT:[P-353XXX Station equipment (E) / 353XXX Lines (G)]</b>	<b>721,733.69</b> ✓
CU:[P-354000 Towers & Fixtures (E) / 354000 Compressor Station Equipment (G)]	8,749,525.12
CV:[P-355000 Poles & Fixtures (E) / 355000 Measuring & Regulating Equipment (G)]	921,016.83
CW:[P-356000 Overhead Conductors & Devices (E) / 356000 Purification Equipment (G)]	278,965.42
CX:[P-357000 Underground Conduit (E) / 357000 Other Equipment (G)]	1,812,076.23
CY:[P-358000 Underground Conductors & Devices (E)]	
CZ:[P-359000 Roads & Trails (E)]	
<b>DA:[TOTAL TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G)]</b>	<b>28,441,824.68</b> ✓

DC:[TOTAL TRANSMISSION PLANT (E)]

DE:[TOTAL UNDERGROUND STORAGE PLANT (G)]

28,441,824.68

DG:[]

**DH:[DISTRIBUTION PLANT]**

DI:[]

EA:[]

EB:[P-374000 ARO (Not Reported in ROO - Used in Check)]

EC:[]

**ED:[GAS DISTRIBUTION PLANT:]**

EE:[P-374200 Land & Land Rights] 63,925.05 ✓

EF:[P-374400 Land & Land Rights]	197,251.86 ✓
EG:[P-375000 Structures & Improvements]	653,291.83 ✓
EH:[P-376000 Mains]	226,876,000.15 ✓
EI:[P-378000 Measuring & Reg Station Equip-General]	3,832,056.66 ✓
EJ:[P-379000 Measuring & Reg Station Equip-City Gate]	2,129,790.73 ✓
EK:[P-380000 Services]	169,033,174.59 ✓
EL:[P-381XXX Meters]	57,191,209.30 ✓
EM:[The following three report lines are placeholders for future use:]	
EN:[P-382000 Meter Installations]	
EO:[P-383000 House Regulators]	
EP:[P-384000 House Regulator Installations]	
EQ:[]	
ER:[P-385000 Industrial Measuring & Reg Sta Equip]	2,659,130.39 ✓
ES:[P-387000 Other Equipment]	
<b>ET:[TOTAL GAS DISTRIBUTION PLANT]</b>	<b>462,635,830.56</b>
EU:[]	
<b>EV:[TOTAL DISTRIBUTION PLANT]</b>	<b>462,635,830.56</b>
EW:[]	
<b>EX:[GENERAL PLANT]</b>	
EY:[P-389XXX Land & Land Rights]	4,443,805.00 ✓
EZ:[P-390XXX Structures & Improvements]	27,043,944.53 ✓
FA:[P-391XXX Office Furniture & Equipment]	11,748,534.08 ✓
FB:[P-392XXX Transportation Equipment]	11,976,974.65 ✓
FC:[P-393000 Stores Equipment]	850,321.88 ✓
FD:[P-394000 Tools, Shop & Garage Equipment]	6,345,552.42 ✓
FE:[P-394100 Electric Charging Stations]	
FF:[P-395XXX Laboratory Equipment]	337,954.90 ✓
FG:[P-396XXX Power Operated Equipment]	3,221,764.39 ✓
FH:[P-397XXX Communications Equipment]	11,412,293.71 ✓
FI:[P-398000 Miscellaneous Equipment]	69,043.06 ✓
<b>FJ:[TOTAL GENERAL PLANT]</b>	<b>77,450,188.62</b>
FK:[]	
FL:[P-399100 ARO (Not Reported in ROO - Used in Check)]	
FM:[]	
FN:[]	
<b>FO:[TOTAL PLANT IN SERVICE]</b>	<b>605,131,178.27</b>
FP:[107XXX CONSTRUCTION WORK IN PROGRESS]	
<b>FQ:[GROSS PLANT IN SERVICE]</b>	<b>605,131,178.27</b>
FR:[]	
<b>FS:[PLANT ACCUMULATED DEPRECIATION/AMORTIZATION]</b>	
FT:[]	
<b>FU:[ACCUMULATED DEPRECIATION]</b>	
FV:[]	
HP:[]	
<b>HQ:[ACCUMULATED DEPR - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G)]</b>	
HR:[A-350100 Land in Fee (G)]	
HS:[A-350200 Land in Fee (E) / Storage Right-of-Way (G)]	(18,869.97)
HT:[A-350300 Removing Property of Others (E)]	
HU:[A-350400 Land Easements (E)]	
<b>HV:[A-350XXX Land &amp; Land Rights (E &amp; G)]</b>	<b>(18,869.97)</b>
HW:[A-351000 Energy Storage Eq (E)]	
HX:[A-351100 S&I - Wells (G)]	(360,666.92)
HY:[A-351200 Computer Software (E) / Storage Right-of-Way (G)]	(137,975.11)
HZ:[A-351300 S&I - Measuring/Regulating Station (G)]	(27,134.91)
IA:[A-351400 S&I - Office (G)]	(41,265.10)
IB:[A-351410 S&I - Pump House (G)]	(31,655.95)
<b>IC:[A-351XXX Structures &amp; Improvements (E &amp; G)]</b>	<b>(598,697.99)</b>
ID:[A-352000 Structures & Improvements (E) / Wells (G)]	(3,787,759.87)
IE:[A-352200 Well Reservoirs (G)]	(59,067.69)
IG:[A-352300 Well Non-Recoverable (G)]	(2,589,265.62)
<b>IH:[A-352XXX Structures &amp; Improvements (E) / 352XXX Wells (G)]</b>	<b>(6,436,093.18)</b>
II:[A-353000 Station Equipment (E) / 353000 Lines (G)]	(404,343.07)
IJ:[A-353100 Station Equipment (E)]	

<b>IK:[A-353XXX Station Equipment (E) / 353XXX Lines (G)]</b>	(404,343.07)
IL:[A-354000 Towers & Fixtures (E) / 354000 Compressor Station Equipment (G)]	(2,251,068.22)
IM:[A-355000 Poles & Fixtures (E) / 355000 Measuring & Regulating Equipment (G)]	(334,088.74)
IN:[A-356000 Overhead Conductors & Devices (E) / 356000 Purification Equipment (G)]	(272,676.71)
IO:[A-357000 Underground Conduit (E) / 357000 Other Equipment (G)]	(616,955.32)
IP:[A-358000 Underground Conductors & Devices]	
IQ:[A-359000 Roads & Trails]	
<b>IR:[TOTAL ACCUMULATED DEPR - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G)]</b>	<b>(10,932,793.20)</b>
IT:[TOTAL ACCUMULATED DEPR - TRANSMISSION PLANT (E) (\$)]	
IV:[TOTAL ACCUMULATED DEPR - UNDERGROUND STORAGE PLANT (G) (\$)]	\$10,932,793.20
IX:[]	
JS:[]	
<b>JT:[ACCUMULATED DEPR - GAS DISTRIBUTION PLANT]</b>	
JU:[A-374200 Land & Land Rights]	
JV:[A-374400 Land & Land Rights]	(11,587.29)
JW:[A-375000 Structures & Improvements]	(154,341.06)
JX:[A-376000 Mains]	(70,248,363.41)
JY:[A-378000 Measuring & Reg Station EquipA-General]	(988,484.65)
JZ:[A-379000 Measuring & Reg Station EquipA-City Gate]	(459,627.05)
KA:[A-380000 Services]	(59,651,806.28)
KB:[A-381XXX Meters]	(12,751,654.37)
KC:[The following three report lines are placeholders for future use:]	
KD:[A-382000 Meter Installations]	
KE:[A-383000 House Regulators]	
KF:[A-384000 House Regulator Installations]	
KG:[]	
KH:[A-385000 Industrial Measuring & Reg Sta Equip]	(1,135,951.80)
KI:[A-387000 Other Equipment]	
<b>KJ:[TOTAL ACCUMULATED DEPR - GAS DISTRIBUTION PLANT]</b>	<b>(145,401,815.91)</b>
KK:[TOTAL ACCUMULATED DEPR - GAS DISTRIBUTION PLANT (\$)]	\$145,401,815.91
KL:[]	
<b>KM:[ACCUMULATED DEPR - GENERAL PLANT]</b>	
KN:[A-389XXX Land & Land Rights]	(20,237.52)
KO:[A-390XXX Structures & Improvements (Except 390200)]	(1,592,885.76)
KP:[A-391XXX Office Furniture & Equipment]	(6,384,189.67)
KQ:[A-392XXX Transportation Equipment]	(6,317,091.12)
KR:[A-393000 Stores Equipment]	(218,847.51)
KS:[A-394000 Tools, Shop & Garage Equipment]	(1,955,201.96)
KT:[A-394100 Electric Charging Stations]	
KU:[A-395XXX Laboratory Equipment]	(126,346.38)
KV:[A-396XXX Power Operated Equipment (Except 396200)]	(1,902,368.88)
KW:[A-397XXX Communications Equipment]	(4,104,643.85)
KX:[A-398000 Miscellaneous Equipment]	(67,417.17)
<b>KY:[TOTAL ACCUMULATED DEPR - GENERAL PLANT]</b>	<b>(22,689,229.82)</b>
KZ:[TOTAL ACCUMULATED DEPR - GENERAL PLANT (\$)]	\$22,689,229.82
LA:[A-399100 ARO]	
<b>LB:[TOTAL ACCUMULATED DEPR - GENERAL PLANT w/ARO]</b>	<b>(22,689,229.82)</b>
LC:[]	
<b>LD:[TOTAL ACCUMULATED DEPRECIATION]</b>	<b>(179,023,838.93)</b>
LE:[TOTAL ACCUMULATED DEPRECIATION (\$)]	\$179,023,838.93
<b>LF:[TOTAL ACCUMULATED DEPRECIATION w/ARO]</b>	<b>(179,023,838.93)</b>
LG:[]	
<b>LH:[ACCUMULATED AMORTIZATION]</b>	
LI:[]	
<b>LJ:[ACCUMULATED AMORT - FRANCHISES/INTANGIBLE PLANT]</b>	
LK:[A-302000 Franchises & Consents]	
LL:[A-303000 Intangible Plant - (C-IPL)]	(637,611.62)
LM:[A-303100 Misc Intangible Plt-Mainframe Software - (C-IPL)]	(4,851,402.74)
LN:[A-303110 Misc Intangible Plant-PC Software - (C-IPL)]	(257,997.37)
LO:[A-303115 Misc Intangible Plant-PC Software - (C-IPL)]	(3,585,558.36)
LP:[A-303120 Misc Intangible Plant-Software-12.5 YR]	(250,709.19)
LQ:[A-303121 Misc Intangible Plant-AMI Software]	(81,768.44)
<b>LR:[TOTAL ACCUMULATED AMORT - FRANCHISES/INTANGIBLE PLANT]</b>	<b>(9,665,047.72)</b>

LS:[]	
<b>LT:[ACCUMULATED AMORT - UNDERGROUND STORAGE PLANT]</b>	
LU:[A-352100 Wells - Leases (G)]	(117,774.30)
<b>LV:[TOTAL ACCUMULATED AMORT - UNDERGROUND STORAGE PLANT]</b>	<b>(117,774.30)</b>
LW:[]	
<b>LX:[ACCUMULATED AMORT - GENERAL PLANT]</b>	
LY:[A-390200 Structures & Improvements]	
LZ:[A-396200 Power Operated Equipment]	
<b>MA:[TOTAL ACCUMULATED AMORT - GENERAL PLANT]</b>	
MB:[]	
<b>MC:[TOTAL ACCUMULATED AMORTIZATION]</b>	<b>(9,782,822.02)</b>
MD:[TOTAL ACCUMULATED AMORTIZATION (\$)]	\$9,782,822.02
ME:[]	
<b>MF:[TOTAL PLANT ACCUMULATED DEPRECIATION/AMORTIZATION]</b>	<b>(188,806,660.95)</b>
MG:[TOTAL PLANT ACCUMULATED DEPRECIATION/AMORTIZATION (\$)]	\$188,806,660.95
MH:[]	
<b>MI:[NET PLANT IN SERVICE before PLANT ACCUMULATED DFIT]</b>	<b>416,324,517.32</b>
MJ:[]	
<b>MK:[PLANT ACCUMULATED DEFERRED FEDERAL INCOME TAX (PLANT ADFIT)]</b>	
ML:[182310 - FAS 109 Electric Plant]	
MM:[282900 - ADFIT Plant In Service]	(88,571,989.81)
MN:[283170 - ADFIT FAS 109 Electric Plant]	
MO:[283200 - ADFIT Colstrip PCB]	
MP:[283324 - ADFIT Lake CDA CDR Fund - Allocated]	
MQ:[283325 - ADFIT CDA IPA Fund Deposit]	
MR:[283333 - ADFIT CDA Settlement Costs]	
MS:[283382 - ADFIT CDA Lake Settlement - Allocated]	
MT:[283750 - ADFIT AFUDC-CWIP Intangibles]	(35,478.42)
MU:[283850 - ADFIT Bond Redemptions]	(293,813.68)
<b>MV:[TOTAL PLANT ACCUMULATED DEFERRED FEDERAL INCOME TAX (PLANT ADFIT)]</b>	<b>(88,901,281.91)</b>
MW:[TOTAL PLANT ADFIT (\$)]	\$88,901,281.91
MX:[]	
<b>MY:[NET PLANT IN SERVICE]</b>	<b>327,423,235.41</b>
MZ:[]	
<b>NA:[PLANT DEPRECIATION/AMORTIZATION EXPENSES]</b>	
NB:[]	
<b>NC:[DEPRECIATION EXPENSES]</b>	
ND:[]	
OO:[]	
<b>OP:[DEPR EXPENSES - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G)]</b>	
OQ:[D-350100 Land in Fee (G)]	
OS:[D-350200 Land in Fee (E) / Storage Right-of-Way (G)]	764.61
OT:[D-350300 Removing Property of Others (E)]	
OU:[D-350400 Land Easements (E)]	
<b>OV:[D-350XXX Land &amp; Land Rights]</b>	<b>764.61</b>
OW:[D-351000 Energy Storage Eq (E)]	
OX:[D-351100 S&I - Wells (G)]	21,271.84
OY:[D-351200 Computer Software (E) / Storage Right-of-Way (G)]	2,624.83
OZ:[D-351300 S&I - Measuring/Regulating Station (G)]	500.34
PA:[D-351400 S&I - Office (G)]	1,218.76
PB:[D-351410 S&I - Pump House (G)]	583.67
<b>PC:[D-351XXX Structures &amp; Improvements (E &amp; G)]</b>	<b>26,199.44</b>
PD:[D-352000 Structures & Improvements (E) / Wells (G)]	107,331.81
PE:[D-352200 Well Reservoirs (G)]	3,315.80
PF:[D-352300 Well Non-Recoverable (G)]	15,554.88
<b>PG:[D-352XXX Structures &amp; Improvements (Except 352100)]</b>	<b>126,202.49</b>
PH:[D-353000 Station Equipment]	10,898.18
PI:[D-353100 Station Equipment]	
<b>PJ:[D-353XXX Station Equipment]</b>	<b>10,898.18</b>
PK:[D-354000 Towers & Fixtures]	163,616.11
PL:[D-355000 Poles & Fixtures]	255,213.77
PM:[D-356000 Overhead Conductors & Devices]	3,793.92
PN:[D-357000 Underground Conduit]	39,865.68

PO:[D-358000 Underground Conductors & Devices]	
PP:[D-359000 Roads & Trails]	
<b>PQ:[TOTAL DEPR EXPENSES - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G)]</b>	<b>626,554.20</b>
PS:[TOTAL DEPR EXPENSES - TRANSMISSION PLANT (E)]	
PU:[TOTAL DEPR EXPENSES - UNDERGROUND STORAGE PLANT (G)]	626,554.20
PW:[]	
<b>PX:[DEPR EXPENSES - DISTRIBUTION PLANT]</b>	
PY:[]	
QQ:[]	
<b>QR:[DEPR EXPENSES - GAS DISTRIBUTION PLANT]</b>	
QS:[D-374200 Land & Land Rights]	
QT:[D-374400 Land & Land Rights]	3,970.93 ✓
QU:[D-375000 Structures & Improvements]	11,984.87 ✓
QV:[D-376000 Mains]	5,421,791.92 ✓
QW:[D-378000 Measuring & Reg Station EquiA-General]	136,991.68 ✓
QX:[D-379000 Measuring & Reg Station EquiA-City Gate]	61,050.23 ✓
QY:[D-380000 Services]	4,090,612.63 ✓
QZ:[D-381XXX Meters]	1,865,584.21 ✓
RA:[D-382000 Meter Installations]	
RB:[D-383000 House Regulators]	
RC:[D-384000 House Regulator Installations]	
RD:[D-385000 Industrial Measuring & Reg Sta Equip]	49,991.65 ✓
RE:[D-387000 Other Equipment]	
<b>RF:[TOTAL DEPR EXPENSES - GAS DISTRIBUTION PLANT]</b>	<b>11,641,978.12</b>
RG:[]	
<b>RH:[TOTAL DEPR EXPENSES - DISTRIBUTION PLANT]</b>	<b>11,641,978.12</b>
RI:[]	
<b>RJ:[DEPR EXPENSES - GENERAL PLANT]</b>	
RK:[D-389XXX Land & Land Rights]	4,058.76 ✓
RL:[D-390XXX Structures & Improvements (Except 390200)]	661,587.60 ✓
RM:[D-391XXX Office Furniture & Equipment]	2,561,382.40 ✓
RN:[D-392XXX Transportation Equipment (Except 392200)]	
RO:[D-393000 Stores Equipment]	37,101.06 ✓
RP:[D-394000 Tools, Shop & Garage Equipment]	294,285.84 ✓
RQ:[D-394100 Electric Charging Stations]	
RR:[D-395XXX Laboratory Equipment]	44,395.84 ✓
RS:[D-396XXX Power Operated Equipment (Except 396200)]	
RT:[D-397XXX Communications Equipment]	505,647.33 ✓
RU:[D-398000 Miscellaneous Equipment]	15,890.76 ✓
<b>RV:[TOTAL DEPR EXPENSES - GENERAL PLANT]</b>	<b>4,124,349.59</b>
<b>RW:[TOTAL DEPRECIATION EXPENSES]</b>	<b>16,392,881.91</b>
RX:[]	
<b>RY:[AMORTIZATION EXPENSES]</b>	
RZ:[]	
<b>SA:[AMORT EXPENSES - FRANCHISES/INTANGIBLE PLANT/MISC IT INTANGIBLE PLANT]</b>	
SB:[D-302000 Franchises & Consents]	
SC:[D-303000 Intangible Plant - (C-IPL)]	119,595.15 ✓
<b>SD:[AMORT EXPENSES - MISC IT INTANGIBLE PLANT]</b>	
SE:[D-303100 Misc Intangible Plt-Mainframe Software - (C-IPL)]	2,627,315.85
SF:[D-303110 Misc Intangible Plant-PC Software - (C-IPL)]	33,962.83
SG:[D-303115 Misc Intangible Plant-PC Software - (C-IPL)]	991,195.89
SH:[D-303120 Misc Intangible Plant-Software-12.5 YR]	360,382.57
SI:[D-303121 Misc Intangible Plant-AMI Software]	234,853.52
<b>SJ:[TOTAL AMORT EXPENSES - MISC IT INTANGIBLE PLANT]</b>	<b>4,247,710.66 ✓</b>
<b>SK:[TOTAL AMORT EXPENSES - FRANCHISES/INTANGIBLE PLANT/MISC IT INTANGIBLE PLANT]</b>	<b>4,367,305.81</b>
SL:[]	
<b>SM:[AMORT EXPENSES - UNDERGROUND STORAGE PLANT]</b>	
SN:[D-352100 Wells - Leases (G)]	104.76
<b>SO:[TOTAL AMORT EXPENSES - UNDERGROUND STORAGE PLANT]</b>	<b>104.76</b>
SP:[]	
<b>SQ:[AMORT EXPENSES - GENERAL PLANT]</b>	
SR:[D-390200 Structures & Improvements]	
SS:[D-392200 Transportation Equipment Leased]	

ST:[D-396200 Power Operated Equipment Leased]	
SU:[TOTAL AMORT EXPENSES - GENERAL PLANT]	
SV:[TOTAL AMORTIZATION EXPENSES]	4,367,410.57
SW:[]	
SX:[TOTAL PLANT DEPRECIATION/AMORTIZATION EXPENSES]	20,760,292.48
SY:[]	

**AVISTA UTILITIES**  
**Restate Debt Interest**  
**Washington - GAS**  
TWELVE MONTHS ENDED DECEMBER 31, 2018  
(000's)

	Restate Debt Interest			Reconciliation
	2.14			FIT Expense
<u>Adjustment Description</u>	Adjustment	All other	Summary	Line No. 27
	ROO	Adjustments	TOTAL	Adjustments
1.00 Per Results Report	348,658		348,658	249
1.01 Deferred FIT Rate Base		(1,247)	(1,247)	7
1.02 Deferred Debits and Credits		(7)	(7)	-
1.03 Working Capital		-	-	-
1.04 Remove AMI Rate Base		(6,038)	(6,038)	33
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries & Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Non-Utility		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains & Losses		-	-	-
2.10 Weather Normalization / Gas Cost Adjust		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.12 Misc. Restating Non-Util / Non- Recurring Expense		-	-	-
2.13 Restating Incentives Expense		-	-	-
2.14 Restate Debt Interest		-	-	-
2.15 Restate 2018 AMA Rate Base to EOP		32,271	32,271	(174)
3.01 Pro Forma Revenue Normalization		-	-	-
3.02 Pro Forma LEAP Deferral Amortization		95	95	(1)
3.03 Pro Forma Labor Non-Exec		-	-	-
3.04 Pro Forma Labor Exec		-	-	-
3.05 Pro Forma Employee Benefits		-	-	-
3.06 Pro Forma Insurance Expense		-	-	-
3.07 Pro Forma IS/IT Expense		-	-	-
3.08 Pro Forma Property Tax		-	-	-
3.09 Pro Forma Depreciation Expense		-	-	-
3.10 Pro Forma 2019 Threshold Capital Adds		25,258	25,258	(136)
3.11 Pro Forma O&M Offsets		-	-	-
3.12 Pro Forma Fee Free Amortization		-	-	-
	348,658	50,332	398,990	(22)
Weighted Average Cost of Debt	2.57%	2.57%		
Restated Debt Interest	8,961	1,294	10,254	(22)
Interest Per Results (G-FIT-12A)	10,146		10,146	
Increase (Decrease) in Interest Expense	(1,185)	1,294	108	
FIT Rate	21%	21%		
Increase (Decrease) in FIT	249	(272)	(23)	(22)

WA - GAS

Account	Board of Director		Non-Utility Removals	Reclassifications	LTIP	Plane		D&O Insurance	Total	Account	Amount	Category
	Director Fees	Meeting Costs				Reclassification	D&O Insurance					
935000			(1,914)						(1,914)	935000	(371,152)	A&G
930200	(111,654)	(876)	(3,235)	(12)		(2,998)			(118,775)	930200		
928000						(2,070)			(2,070)	928000		
925100			(993)						(993)	925100		
925200								(9,562)	(9,562)	925200		
923000			(22)						(22)	923000		
921000			(2,011)						(2,011)	921000		
920000					(235,805)				(235,805)	920000		
910000			(18)						(18)	910000	(943)	Cust Ser & Info
909000			(800)						(800)	909000		
908000			(125)						(125)	908000		
905000			(428)						(428)	905000	(461)	Cust Accts
902000			(33)						(33)	902000		
880000			(1,211)			(1,245)			(2,456)	880000	(7,569)	Dist Op Exp
894000				18					18	894000		
892000			(75)						(75)	892000		
889000				94					94	889000		
880000				(10)					(10)	880000		
887000				(183)					(183)	887000		
878000			(50)						(50)	878000		
874000			(8)						(325)	874000		
870000			(29)			(4,553)			(4,582)	870000		
813000									-	813000	-	Production
588000									-	588000		
566000									-	566000		
557170									-	557170		
426500									-	426500		
	(111,654)	(876)	(10,952)	(410)	(235,805)	(10,866)		(9,562)	(380,125)		(380,125)	

MR-BOD-1 MR-NU-1 MR-RC-1 MR-LTIP MR-PR-1 MR-DO-1



**Avista Utilities**  
**Miscellaneous Restating Adjustments**  
**For the Twelve Months Ended December 31, 2018**

		<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>	
<b><u>Misc. Restating Adjustments:</u></b>					
BOD Meeting Expenses @50%	E-MR-1	(2,839)	G-MR-1	(876)	
BOD Fees	E-MR-1	(361,696)	G-MR-1	(111,654)	
Non-Utility Removals	E-MR-1	(30,329)	G-MR-1	(10,952)	
Reclassifications	E-MR-1	347	G-MR-1	(410)	
LTIP	E-MR-1	(763,869)	G-MR-1	(235,805)	
Plane Reclassifications	E-MR-1	(3,302)	G-MR-1	(10,866)	
D&O Insurance	E-MR-1	(30,975)	G-MR-1	(9,562)	
<b>Total Misc. Restating Adjustments</b>		<b><u>(1,192,663)</u></b>		<b><u>(380,125)</u></b>	
<b><u>Revenues:</u></b>					
Eliminate true-up to the 2018 provision for rate refund.		<u>374,000</u>		<u>114,000</u>	Other Revenue (eliminate debit increases other revenue) <b>496.1</b>
<b>Total Misc. Restating Adjustments -Revenues</b>		<b><u>374,000</u></b>		<b><u>114,000</u></b>	
Net Operating Income Before FIT		<u>1,566,663</u>		<u>494,125</u>	

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

Natural Gas Demand and Peak and Average Analysis

Washington Jurisdiction Adjusted Estimated Peak Therms	2015-2016 Heating Season			2016-2017 Heating Season			2017-2018 Heating Season			3-yr, 5-day average	% of Jurisdiction						
	12/30/15	12/31/15	1/1/16	1/3/16	1/3/16	1/3/16	1/3/17	1/4/17	1/5/17			1/6/17	1/7/17	2/18/18	2/19/18	2/20/18	2/21/18
Schedule 101	879,692	971,111	1,042,757	1,067,481	972,821	1,153,677	1,207,054	1,265,799	1,182,686	1,100,607	957,984	1,038,268	1,067,969	983,686	923,475	1,054,338	59.88%
Schedule 111/112	299,895	327,124	348,835	356,613	327,943	408,808	426,010	445,641	417,950	388,441	359,189	382,325	394,482	362,779	344,125	372,677	21.17%
Schedule 121/122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
Total Firm Sales Peak Therms	1,179,588	1,298,235	1,391,592	1,424,094	1,300,765	1,562,485	1,633,064	1,711,440	1,600,636	1,489,049	1,317,173	1,420,593	1,462,451	1,346,467	1,267,600	1,427,015	81.04%
Schedule 131/132	4,871	6,195	6,434	6,553	5,838	4,522	5,276	5,814	6,137	6,352	5,091	6,303	6,060	6,182	5,454	5,805	0.33%
Total Sales Peak Therms	1,184,458	1,304,430	1,398,026	1,430,647	1,306,603	1,567,007	1,638,340	1,717,254	1,606,773	1,495,401	1,322,263	1,426,896	1,468,511	1,352,648	1,273,054	1,432,821	81.37%
Schedule 146	130,588	130,296	126,213	127,641	123,691	165,092	170,153	176,663	169,592	149,272	150,584	168,516	165,671	161,750	158,090	151,587	8.61%
Schedule 148	165,397	162,272	162,663	172,876	154,827	185,076	187,711	186,411	198,904	188,872	175,675	179,549	158,694	187,177	179,796	176,393	10.02%
Total Transportation	295,986	292,568	288,876	300,517	278,517	350,168	357,864	363,074	368,495	338,144	326,259	348,065	324,365	348,927	337,886	327,981	18.63%
Washington Total Peak Throughput less Special Contract (Sch 148)	1,480,444	1,596,998	1,686,902	1,731,164	1,585,120	1,917,175	1,996,204	2,080,328	1,975,268	1,833,545	1,648,522	1,774,961	1,792,876	1,701,575	1,610,940	1,760,801	100.00%
																1,584,408	89.98%

Peak	1,760,801	1,584,408	61.70%
Average	756,114	606,751	38.30%

Subtotal	less 148	Total	Tot %
1,760,801	176,393	1,584,408	61.70%
756,114	149,363	606,751	38.30%

Proforma Test Yr Usage	275,981,665	54,517,605	Input from Proforma Revenue
Days in Yr	365	365	
Average Daily Usage	756,114	149,363	

Avista  
Distribution Mains Allocation

Line	Item	Amount	Percentage	Allocator	Percent	Allocator	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCH. 111&112	EX LRG GEN SVC SCH. 121&122	INTERRUPTIBLE SCH. 131&132	TRANSPORT SCHEDULE 146
<b>Peak</b>											
1	Peak Related Costs	\$ 153,863,617	0.6170	D01	61.7%	Peak	\$ 102,387,912	\$ 36,191,111	\$ -	\$ 563,771	\$ 14,720,823
<b>Average</b>											
2	Average Related Costs	\$ 95,490,383			38.3%						
3	Large Mains (=> 4")	\$ 35,311,443	0.1416	E01		Volume	\$ 20,566,231	\$ 8,910,591	\$ -	\$ 157,096	\$ 5,677,524
4	Medium Mains (2-3")	\$ 17,611,930	0.0706	E01	33.3%	Volume	\$ 10,257,610	\$ 4,444,245	\$ -	\$ 78,353	\$ 2,831,721
5	Medium Mains (2-3")	\$ 35,276,748	0.1415	E06	66.7%	Volume Less 132, 146	\$ 24,612,889	\$ 10,663,859	\$ -	\$ -	\$ -
6	Small Mains (< 2")	\$ 7,290,262	0.0292	E06		Volume Less 132, 146	\$ 5,086,478	\$ 2,203,784	\$ -	\$ -	\$ -
7	Total Average Related Costs	\$ 95,490,383	1.0000				\$ 60,523,209	\$ 26,222,479	\$ -	\$ 235,450	\$ 8,509,246
8	Total (MAINS)	\$ 249,354,000					\$ 162,911,121	\$ 62,413,590	\$ -	\$ 799,220	\$ 23,230,069
9	Percent	100.00%					65.33%	25.03%	0.00%	0.32%	9.32%
							65.33%	25.03%	0.00%	0.32%	9.32%
							0.00%	0.00%	0.00%	0.00%	0.00%
<b>Allocators</b>											
10	Peak	1,584,408		D01			1,054,338	372,677	0	5,805	151,587
11	Percent	100.00%					66.54%	23.52%	0.00%	0.37%	9.57%
12	Total Annual Volume	221,464,060		E01			128,985,980	55,884,877	0	985,267	35,607,936
13	Percent	100.00%					58.24%	25.23%	0.00%	0.44%	16.08%
14	Volume Less 146	185,856,124		E04			128,985,980	55,884,877	-	985,267	-
15	Percent	100.00%					69.40%	30.07%	0.00%	0.53%	0.00%
16	Volume Less 131, 132 & 146	184,870,857		E06			128,985,980	55,884,877	-	-	-
17	Percent	100.00%					69.77%	30.23%	0.00%	0.00%	0.00%

Avista Utilities  
 Account 1376 Historical Install Length  
 WA-ID Division Natural Gas System

\*\* From GIS system

Group	STATE_ABBR	MATERIALCODE	SIZENUMBER	SumOfFeet_length	SumOfMiles_length
a	WA	PL	0.50	164,543.74	31.16
a	WA	PL	0.75	187,545.95	35.52
a	WA	PL	1.00	278.86	0.05
a	WA	PL	1.25	56,890.71	10.77
a	WA	PL	1.50	289.54	0.05
b	WA	PL	2.00	7,833,424.90	1,483.60
b	WA	PL	3.00	161,757.94	30.64
c	WA	PL	4.00	1,494,520.67	283.05
c	WA	PL	6.00	593,886.01	112.48
a	WA	ST	0.50	4,054.30	0.77
a	WA	ST	0.75	368,806.27	69.85
a	WA	ST	1.00	31,370.58	5.94
a	WA	ST	1.25	580,672.13	109.98
a	WA	ST	1.50	2,012.07	0.38
c	WA	ST	10.00	2.85	0.00
c	WA	ST	12.00	200,396.28	37.95
c	WA	ST	16.00	13,367.39	2.53
b	WA	ST	2.00	4,401,317.66	833.58
c	WA	ST	20.00	23,521.15	4.45
c	WA	ST	24.00	15,821.72	3.00
b	WA	ST	3.00	171,962.06	32.57
c	WA	ST	4.00	1,042,081.91	197.36
c	WA	ST	6.00	720,512.42	136.46
c	WA	ST	8.00	597,099.12	113.09

Total

18,666,136.23

3,535.25

5,280.00 Ft per Mile

18,666,136.23 Total Ft

<b>Washington</b>
-------------------

	<b>Size</b>	<b>Pipe Cost</b>	<b>Avg Fixed Cost</b>	<b>Installation Cost</b>	<b>Total</b>
<b>Steel</b>	2"	\$ 8.97	\$ 750.87	\$ 69.14	\$ <b>85.62</b>
	4"	\$ 14.49	\$ 750.87	\$ 105.20	\$ <b>127.20</b>
	6"	\$ 18.18	\$ 750.87	\$ 138.92	\$ <b>164.61</b>
	<b>Size</b>	<b>Pipe Cost</b>		<b>Installation Cost</b>	<b>Total</b>
<b>Plastic</b>	2"	\$ 1.69	\$ 750.87	\$ 33.30	\$ <b>42.50</b>
	4"	\$ 2.85	\$ 750.87	\$ 37.00	\$ <b>47.35</b>
	6"	\$ 6.43	\$ 750.87	\$ 39.48	\$ <b>53.41</b>

Install estimates are based on contract prices, and are forward looking.  
We do not track actuals by size and materials in our financial system.

## Acct 928

AVISTA UTILITIES  
 Natural Gas Cost of Service Study  
 Washington Jurisdiction  
 Twelve Months Ended December 31, 2018

**Commission Fee Portion of Account 928**

Pro Forma Account 928 Total	591,000	
Commission Fees	291,000	Adjustment 2.04 (G-RE)
Weather Norm Adj	13,000	Adjustment 2.10 (G-WNGC)
Eliminate Adder Schedules	10,000	Adjustment 2.11 (G-EAS)
Misc Restating	(2,000)	Adjustment 2.12 (G-MR)
Non Exec Labor	7,000	Adjustment 3.03 (G-PLN)
Revenue Adjustment	<u>(116,000)</u>	Adjustment 3.01 (G-PREV)
Pro Forma Commission Fees	203,000	
Other Regulatory Expenses	388,000	

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-RE-1

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Gas**  
**Twelve Months Ended December 31, 2018**

	System	Washington	Idaho
Revised Expense: (1)			
WUTC	291,397	291,397	
IPUC	133,373		133,373
TOTAL REVISED EXP	424,770	291,397 ✓	133,373
Less Accrual: (2)			
WUTC	342,265	342,265	
IPUC	148,748		148,748
TOTAL ACCRUAL	491,013	342,265	148,748
Adjustment	(66,243)	(50,868)	(15,375)

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

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

Date: 4/16/2019

Mgr. Review: \_\_\_\_\_

## Acct 813

AVISTA UTILITIES  
 Natural Gas Cost of Service Study  
 Washington Jurisdiction  
 Twelve Months Ended December 31, 2018

**Account 813 Analysis**

Per Interview with Gas Scheduling Staff:  
 Approximately 80% of their time (booked to Account 813)  
 is spent on dispatch which includes transportation customer gas.

	Total	% assigned * to Scheduling	Scheduling	Purchasing
Results of Operations	876,000	24.10%	211,000	665,000
PF Labor, Non-Exec 3.03 (G-PLN)	16,000	24.10%	4,000	12,000
PF Labor, Exec 3.04 (G-PLN)	-	24.10%	-	-
PF Empl. Benefits 3.05 (G-PEB)	24,000	24.10%	6,000	18,000
Pro forma Total Acct 813	<u>916,000</u>		<u>221,000</u>	<u>695,000</u>
Throughput			75%	5%
Sales			25%	95%
Throughput	200,500		165,750	34,750
Sales	715,500		55,250	660,250
Throughput classification % for Acct. 813		<b>21.89%</b>		
Sales classification % for Acct. 813		<b>78.11%</b>		

\* Percent of Scheduling labor compared to all Acct. 813 costs.



Accounting Period:<All>  
 Report Category:<All>  
 Ferc Acct:813000

Service	Jurisdiction	Employee Number	Dr Cr Code	Transaction Amount		Transaction Qty SUM		Gas North Amt SUM		Gas South Amt SUM	
				C	D	C	D	C	D	C	D
			0	Total							
		00346		48,067.64				-13,438.05			
		01027		3,927.52				-424.38			
		01121		144,717.35				-33,662.17			
		03997		110,000.37				-24,420.25			
		04001		123,682.04				-26,981.09			
		04741		104,513.88				-23,403.30			
		04794		154,132.03				-39,116.50			
		10298		19,872.54				-3,336.83			
		55329		111,354.91				-24,576.54			
		57520		95,317.66				-21,005.96			
		75830		117,723.68				-25,559.04			
		76126		182,238.63				-38,947.65			
		85931		111,243.43				-24,443.14			
		0		1,900,015.71				-615,500.00			
				3,226,807.39				-914,814.90			
Total				1,913,059.98				-15,427.36			
								31,731.96			
								2,246,955.18			
								-398,932.51			
								979,852.21			

Natural Gas Scheduling  
 Total Pay 216,143.39  
 896,951.55

24.10%

## GTI

AVISTA UTILITIES  
 Natural Gas Cost of Service Study  
 Washington Jurisdiction  
 Twelve Months Ended December 31, 2018

**GTI Voluntary Collections**

	GTI Rate	PF Therms	Pro forma \$ by Sch
Schedule 101	0.00047	128,985,980	60,623
Schedule 111/112	0.00038	55,884,877	21,236
Schedule 121/122	0.00031	-	-
Schedule 131/132	0.00028	985,267	276
			<u>82,136</u>

**AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2018**

WORK PAPER REFERENCE	GEN SERVICE		LRG GEN SVC		EX LRG GEN SVC		INTERRUPTIBLE		TRANSPORT		TRANSPORT	
	SCH. 101 & 102	SCH. 111, 112&116	SCH. 111, 112&116	SCH. 121, 122&126	SCH. 131&132	SCH. 146	SCHEDULE 146	SCHEDULE 148	SCHEDULE 148	SCH 148 - WSU	ANN. MINIMUM	
<b>PRESENT BILL DETERMINANTS</b>												
<b>THERMS</b>												
JDM-G-8	78,130,536	6,375,094	18,000	240,000	8,493,795	24,532,118	10,599,458					
JDM-G-8	45,837,806	16,585,127	18,000	304,980	8,514,233	6,237,208						
JDM-G-8		29,697,692	324,000	342,272	13,953,929	2,090,525						
JDM-G-8			536,305	98,015	2,746,588	5,652,763						
JDM-G-8			743,508	1,899,391	5,405,533							
	269,356,875	123,968,342	52,637,913	1,639,812	985,267	35,607,936	43,918,147	10,599,458				
	LOAD ADJUSTMENT											
	269,356,875	123,968,342	52,637,913	1,639,812	985,267	35,607,936	43,918,147	10,599,458				
	ADJUSTMENT TO ACTUAL											
JDM-G-3	269,356,875	123,968,342	52,637,913	1,639,812	985,267	35,607,936	43,918,147	10,599,458				
	6,624,790	5,017,638	1,691,893	(84,741)								
	TOTAL BEFORE ADJUSTMENT											
	275,981,665	128,985,980	54,329,806	1,555,071	985,267	35,607,936	43,918,147	10,599,458				
JDM-G-8	1,941,495				24	480	48	12				
JDM-G-8			36,840	36								
	TOTAL MINIMUM BILLS											
	275,981,665	128,985,980	54,329,806	1,555,071	985,267	35,607,936	43,918,147	10,599,458				
	NET SHIFTING ADJUSTMENT											
	269,356,875	123,968,342	54,277,725	985,267	35,607,936	43,918,147	10,599,458					
	ADJUSTMENT TO ACTUAL											
	269,356,875	123,968,342	54,277,725	985,267	35,607,936	43,918,147	10,599,458					
	TOTAL BEFORE ADJUSTMENT											
	269,356,875	123,968,342	54,277,725	985,267	35,607,936	43,918,147	10,599,458					
	6,624,790	5,017,638	1,607,152									
	TOTAL PROFORMA THERMS											
	275,981,665	128,985,980	55,884,877	985,267	35,607,936	43,918,147	10,599,458					
	1,941,495		36,876	24	480	48	12					
	TOTAL MINIMUM BILLS											
	275,981,665	128,985,980	55,884,877	985,267	35,607,936	43,918,147	10,599,458					

**AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2018**

WORK PAPER REFERENCE	PRESENT RATES	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
JDM-G-13/14	BASIC CHARGE	\$9.50				\$550.00	\$200.00	\$26,332.00
JDM-G-13/14	MONTHLY/ANNUAL MINIMUM		\$97.25	\$240.44				
JDM-G-13/14	BLOCK 1 PER THERM	36.723¢			24.655¢	9.690¢	2.800¢	1.000¢
JDM-G-13/14	BLOCK 2 PER THERM	47.729¢	33.354¢	34.850¢	19.792¢	8.621¢	4.500¢	
JDM-G-13/14	BLOCK 3 PER THERM		25.424¢	26.767¢	18.598¢	7.774¢	3.168¢	
JDM-G-13/14	BLOCK 4 PER THERM			21.692¢	18.203¢	7.189¢	2.500¢	
JDM-G-13/14	BLOCK 5 PER THERM			14.387¢		5.403¢	2.091¢	
	ADJUST TO ACTUAL PER THERM	40.793¢	24.840¢	19.289¢	20.404¢			
						\$625.00	\$200.00	\$26,332.00
	PROPOSED RATES							
	BASIC CHARGE	\$9.50						
	MONTHLY MINIMUM		\$113.91					
	BLOCK 1 PER THERM	43.695¢			28.460¢	11.060¢	2.800¢	1.000¢
	BLOCK 2 PER THERM	56.790¢	37.851¢		22.846¢	9.840¢	4.500¢	
	BLOCK 3 PER THERM		28.852¢		21.468¢	8.873¢	3.168¢	
	BLOCK 4 PER THERM		24.617¢		18.203¢	8.205¢	2.500¢	
	BLOCK 5 PER THERM		17.269¢			6.167¢	2.091¢	
	ADJUST TO ACTUAL PER THERM	48.537¢	27.956¢		23.273¢			

(1) Block 1 - Kaiser-Trentwood - workpaper PDE-G-19  
 Block 2 - Lamb-Weston - workpaper PDE-G-21  
 Block 3 - Mutual Materials - workpaper PDE-G-25  
 Block 4 - Washington Potato - workpaper PDE-G-23  
 Block 5 - Avista Electric generating facilities billed at 2.091 cents/therm (Sch. 148 floor)

(2) Monthly minimum / rate per therm - workpaper PDE-G-27

**Note: Rates exclude Sch. 150 (Purch. Gas Cost Adj.)**

**AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2018**

WORK PAPER REFERENCE	PRESENT REVENUE					INTERRUPTIBLE			TRANSPORT		TRANSPORT
	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	SCHEDULE 131	SCHEDULE 146	SCHEDULE 148	ANN. MINIMUM	SCH 148 - WSU	ANN. MINIMUM	
	\$19,033,787	\$18,444,203			\$264,000		\$9,600		\$315,984		
	3,621,043		3,582,690	8,656	29,697						
	30,366,992	28,691,877			823,049		686,899		105,995		
	28,484,379	21,877,926	5,525,132	6,273	734,012		280,674				
	8,851,728	7,550,341		86,725	1,084,778		66,228				
	472,948			116,335	17,842		141,319				
	322,622			106,968	102,624		113,030				
	\$91,153,500	\$69,014,006	\$16,658,164	\$324,957	\$201,031	\$3,235,613	\$1,297,750		\$421,979		
	\$91,153,500	\$69,014,006	\$16,658,164	\$324,957	\$201,031	\$3,235,613	\$1,297,750		\$421,979		
	0	0	0	0	0	0	0		0		
	\$91,153,500	\$69,014,006	\$16,658,164	\$324,957	\$201,031	\$3,235,613	\$1,297,750		\$421,979		
	(2,539,340)	(1,839,341)	(547,180)	(152,819)							
	(\$915,712)	40,793¢	24,840¢	19,289¢							
		(\$750,313)	(\$135,922)	(\$29,477)							
	(2,539,340)	(1,839,341)	(547,180)	(152,819)							
	(\$915,712)	(\$750,313)	(\$135,922)	(\$29,477)							
	9,164,130	6,856,979	2,239,073	68,078							
		41,833¢	26,305¢	17,350¢							
	\$3,469,261	\$2,868,470	\$588,979	\$11,811							
	\$2,553,548	\$2,118,157	\$453,057	(\$17,666)	\$0	\$0	\$0		\$0		
	91,153,500	69,014,006	16,658,164	324,957	201,031	3,235,613	1,297,750		421,979		
	\$93,707,048	\$71,132,163	\$17,111,221	\$307,292	\$201,031	\$3,235,613	\$1,297,750		\$421,979		

✓  
17,419,513

Washington Jurisdiction

Firm Sales Schedule 101, 111, and 121 Estimating Factors

Table with columns for 2015 Factors (Therms Peak, Monthly Building, Dec-15, Jan-16, Jan-17, Feb-18, Feb-19, Total) and rows for Commercial 101, Residential 111/112, Commercial 111/112, Industrial 121/122, and Total Firm Silver Peak Therms.

Table with columns for Peak Day (Residing Degree Days, Total Calendar DDA for month, Days in Month) and rows for Commercial 101, Residential 111/112, Commercial 111/112, Industrial 121/122, and Total Firm Silver Peak Therms.

Estimated Daily Firm Therms

Table with columns for Reference Column - Customers, Reference Column - Therms, Reference Column - Peak Day, and rows for Commercial 101, Residential 111/112, Commercial 111/112, Industrial 121/122, and Total Firm Silver Peak Therms.

Table with columns for Estimated Daily Firm Therms (Commercial 101, Residential 111/112, Commercial 111/112, Industrial 121/122, Total Firm Silver Peak Therms) and rows for 2015 factors and peak days.

Table with columns for Total Firm SCHEDULES, Consecutive 5-Day Peak Firm Requirement, and Losses & Estimation Error.

Table with columns for Adjusted Estimated Peak Therms (Total Schedule 101, Total Schedule 111/112, Total Schedule 121/122, Total Firm Silver Peak Therms).

Table with columns for Schedule 131/132, Total Sales Peak Therms, Schedule 146, and Total Transportation.

Table with columns for WA Total Peak Throughput and usage based on weather factors.

Table with columns for usage based on weather factors (usage based on weather factors, usage based on weather factors) and rows for 2015 factors and peak days.

Table with columns for usage based on weather factors (usage based on weather factors, usage based on weather factors) and rows for 2015 factors and peak days.

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Table with columns for usage based on weather factors (usage based on weather factors, usage based on weather factors) and rows for 2015 factors and peak days.

**Weather Sensitivity Regression Summary for January 2007 through 2016**

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo Heating	Winter Mo Heating	Usage/Cust Base Load	Usage/Cust 2016 Low	Durbin Watson Test Result
		Apr, May, Jun, Oct, Nov	Dec, Jan, Feb, Mar			
<b>Washington Gas</b>						
0.986	WR101	0.0797	0.0960 ✓	13 ✓	14	No Autocorrelation
0.978	WC101	0.1602	0.2275 ✓	9 ✓	17	No Autocorrelation
0.959	WT101	0.2610	0.4156 ✓	0 ✓	6	Corrected with AR(1)
0.985	WT101	0.0860	0.1066	13	14	No Autocorrelation
0.954	WR111	0.8169	0.8442 ✓	445 ✓	367	Corrected with AR(1)
0.987	WC111	1.5648	1.9286 ✓	500 ✓	500	No Autocorrelation
0.865	WT111	2.4276	2.4115 ✓	2,112 ✓	1,870	Corrected with AR(1)
0.987	WT111	1.4752	1.8123 ✓	522 ✓	514	No Autocorrelation
0.933	WC121	9.8732	9.9764	11,281	9,519	Corrected with AR(1),(2)
0.908	WT121	8.7347	10.0304	10,807	9,776	Corrected with AR(1)
<b>Idaho Gas</b>						
0.991	IR101	0.0736	0.0875	12	13	No Autocorrelation
0.972	IC101	0.1264	0.1743	0	10	Corrected with AR(1)
0.966	II101	0.1998	0.3136	0	5	Corrected with AR(1)
0.989	IT101	0.0797	0.0979	10	13	No Autocorrelation
0.953	IR111	0.4968	0.6184	344	274	Corrected with AR(1),(2)
0.974	IC111	0.8456	1.2061	661	663	No Autocorrelation
0.775	II111	0.7164	1.6813	4,208	3,208	No Autocorrelation
0.974	IT111	0.8121	1.1765	714	730	Corrected with AR(1)

Dependent Variable Name Code

*1st letter*

W = Washington Jurisdiction

I = Idaho Jurisdiction

*2nd letter*

R = Residential Class

C = Commercial Class

I = Industrial Class

T = Total Schedule

*Numerical reference*

Rate Schedule

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



Mete

Meter Qty				201801	201802	201803	201804
Service	State Code	Rate Schedule	Revenue Class				
GD	WA	0101	01	148,217	148,086	148,943	148,724
			21	12,105	12,009	12,000	11,933
			31	77	73	72	71
			80	27	26	27	26
			<b>Total</b>	<b>160,426</b>	<b>160,194</b>	<b>161,042</b>	<b>160,754</b>
		0102	01	185	184	186	181
			<b>Total</b>	<b>185</b>	<b>184</b>	<b>186</b>	<b>181</b>
		0111	01	290	282	287	285
			21	2,638	2,661	2,713	2,703
			31	54	53	55	55
			80	17	17	18	19
			<b>Total</b>	<b>2,999</b>	<b>3,013</b>	<b>3,073</b>	<b>3,062</b>
		0112	21	1	1	1	1
			<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
		0121	21	19	19	19	19
			31	3	3	3	3
			<b>Total</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>
		0122	21	1	1	1	1
			<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
		0132	22	2	2	2	2
			<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
		0146	91	20	20	20	20
			92	21	21	21	21
			<b>Total</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>
		0147	93	3	2	3	3
<b>Total</b>	<b>3</b>		<b>2</b>	<b>3</b>	<b>3</b>		
0148	91	1	1	1	1		
	92	4	4	4	4		
	<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>		
0158	01	0	0	0	0		
	21	0	0	0	0		
	22	0	0	0	0		
	31	0	0	0	0		
	91	0	0	0	0		
	92	0	0	0	0		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
0158A	21	0	0	0	0		
	91	0	0	0	0		





Average Meter Type

AVISTA UTILITIES  
 Weighted Cost of Installed Meters  
 Washington Jurisdiction Natural Gas Distribution Cost Study  
 Twelve Months Ended December 31, 2018

Schedule	Equipment	Number	2018 Total Cost	Weighted Current Cost	Schedule Average	Weight		
<b>Sch 101</b>								
	COM	7,291	1,007.33	7,344,823.03			6,827	4.51%
	DOM	154,371	244.21	37,698,854.55			144,539	95.41%
	IND	62	4,204.52	260,449.83			58	0.04%
	ROT	66	3,383.58	224,051.47			62	0.04%
	TBN	1	33,237.15	35,497.96			1	0.00%
<b>161,791</b>				<b>45,563,676.85</b>	<b>281.62</b>	<b>1.00</b>		<b>100.00%</b>
<b>Sch 111/112</b>								
	COM	1,988	1,007.33	2,002,156.94			1,703	64.68%
	DOM	82	244.21	19,951.39			70	2.66%
	IND	463	4,204.52	1,948,133.12			397	15.08%
	ROT	539	3,383.58	1,822,745.98			459	17.43%
	TBN	5	33,237.15	155,165.61			4	0.15%
<b>3,073</b>				<b>5,948,153.05</b>	<b>1,935.62</b>	<b>6.87</b>		<b>100.00%</b>
<b>Sch 121/122</b>								
	COM	-	1,007.33	-				
	DOM	-	244.21	-				
	IND	-	4,204.52	-				
	ROT	-	3,383.58	-				
	TBN	-	33,237.15	-				
<b>0</b>								
<b>Sch 131/132</b>								
	COM	-	1,007.33	-				
	DOM	-	244.21	-				
	IND	-	4,204.52	-				
	ROT	-	3,383.58	-				
	TBN	2	33,237.15	66,474.30				
<b>2</b>				<b>66,474.30</b>	<b>33,237.15</b>	<b>118.02</b>		
<b>Sch 146</b>								
	COM	1	1,007.33	1,007.33				
	DOM	-	244.21	-				
	IND	8	4,204.52	33,636.16				
	ROT	19	3,383.58	64,288.02				
	TBN	16	33,237.15	531,794.40				
<b>40</b>				<b>630,725.91</b>	<b>15,768.15</b>	<b>55.99</b>		
<b>Equip Type</b>	<b>Orig Cost</b>	<b>Install Cost</b>	<b>2018 Total Cost</b>					
COM	884.78	122.55	1,007.33					
DOM	154.35	89.86	244.21					
IND	3,891.39	313.13	4,204.52					
ROT	2,679.83	703.75	3,383.58					
TBN	27,744.32	5,492.83	33,237.15					

## Industrial Meter Installations

AVISTA UTILITIES  
 Weighted Cost of Installed Meters  
 Washington Jurisdiction Natural Gas Distribution Cost Study  
 Twelve Months Ended December 31, 2018

0

Schedule	Equipment	Number	2018 Total Cost	Weighted Current Cost	Schedule Average	Weight
<b>Sch 101</b>						
	COM	-	1,007.33	-		
	DOM	-	244.21	-		
	IND	-	4,204.52	-		
	ROT	-	3,383.58	-		
	TBN	-	33,237.15	-		
161,791				-		
<b>Sch 111/112</b>						
	COM	-	1,007.33	-		
	DOM	-	244.21	-		
	IND	463	4,204.52	1,948,133.12		
	ROT	539	3,383.58	1,822,745.98		
	TBN	5	33,237.15	155,165.61		
3,073				3,926,044.72	1,277.59	1.00
<b>Sch 121/122</b>						
	COM	-	1,007.33	-		
	DOM	-	244.21	-		
	IND	-	4,204.52	-		
	ROT	-	3,383.58	-		
	TBN	-	33,237.15	-		
0				-		
<b>Sch 131/132</b>						
	COM	-	1,007.33	-		
	DOM	-	244.21	-		
	IND	-	4,204.52	-		
	ROT	-	3,383.58	-		
	TBN	2	33,237.15	66,474.30		
2				66,474.30	33,237.15	26.02
<b>Sch 146</b>						
	COM	-	1,007.33	-		
	DOM	-	244.21	-		
	IND	8	4,204.52	33,636.16		
	ROT	19	3,383.58	64,288.02		
	TBN	16	33,237.15	531,794.40		
40				629,718.58	15,742.96	12.32

Equip Type	Orig Cost	Install Cost	2018 Total Cost
COM	\$884.78	\$122.55	\$1,007.33
DOM	\$154.35	\$89.86	\$244.21
IND	\$3,891.39	\$313.13	\$4,204.52
ROT	\$2,679.83	\$703.75	\$3,383.58
TBN	\$27,744.32	\$5,492.83	\$33,237.15

<u>Equip Type</u>	<u>Equip sub type</u>	<u>year</u>	<u>Ave Install Cost</u>	<u>Ave Original Cost</u>	<u>Total Cost</u>
GM	COM	2018	122.55	884.78	1,007.33
GM	DOM	2018	89.86	154.35	244.21
GM	IND	2018	313.13	3,891.39	4,204.51
GM	ROT	2018	703.75	2,679.83	3,383.58
GM	TBN	2018	5,492.83	27,744.32	33,237.15

Schedule 121, 131 and 146  
Meter Information from CSS

Schedule 121/122		
1	ROT	Airway Heights Correction Center
2	ROT	Coyote Ridge Construction
3	ROT	Pyrotek

Schedule 131/132	
1	TBN
2	TBN
Schedule 146	
1	IND
2	ROT
3	ROT
4	ROT
5	ROT
6	ROT
7	ROT
8	ROT
9	ROT
10	ROT
11	ROT
12	ROT
13	TBN
14	TBN
15	TBN
16	TBN
17	TBN
18	TBN
19	TBN
20	TBN
21	TBN
22	TBN
23	TBN
24	TBN
25	TBN
26	TBN
27	ROT
28	TBN
29	ROT
30	ROT
31	IND
31	IND
31	IND
31	IND
31	COM
32	TBN
33	IND
34	ROT
35	ROT
36	ROT
37	ROT
38	IND
39	IND
40	ROT

<b>Summary</b>			
	<u>121/122</u>	<u>131/132</u>	<u>146</u>
COM	0	0	1
DOM	0	0	0
IND	0	0	8
ROT	3	0	19
TBN	0	2	16

AVISTA UTILITIES									
Natural Gas System									
Current Typical Services Cost									
Washington Jurisdiction									
Twelve Months Ended December 31, 2018									
	Residential	Lg Gen Svc	Interruptible	Transportation					
	Schedule 101	Schedule 111	Sch 131	Sch 146					
Peak Hr. Therm Requirements	0.5	10	110	250					
Type of Meter	DOM	COM	IND/ROT/TBN	IND/ROT/TBN					
Type and Size of Service Pipe	3/4" Plastic	3/4" Plastic	4" Plastic	6" Steel					
Typical Length of Service	84 ft.	84 ft.	250 ft.	300 ft.					
Cost per Foot	\$29.90	\$29.90	\$37.13	\$143.20					
Variable Cost of Gas Service Pipe	\$2,511.60	\$2,511.60	\$9,282.50	\$42,960.00					
Fixed Cost of Gas Service Pipe	\$925.25	\$925.25	\$1,025.25	\$1,025.25					
Service Cost (Fixed+Variable)	<b>\$3,436.85</b>	<b>\$3,436.85</b>	<b>\$10,307.75</b>	<b>\$43,985.25</b>					
Acct 380									
Weight	1	1	3	13					
N. Thorson and L. Burger utilizing "GAS SERVICE COSTS WORKSHEET - WA"									
Fixed Costs consist of :	Bell Hole	\$362.97							
	Asphalt Cut	\$1,124.55							
Typical Small Customer Fixed Cost	50%	\$925.25							
Lg Customers Add	\$100	\$1,025.25							
<b>Assumptions:</b>									
Avg. Residential Service Length from Annual Report - Gas Engineering									
3/4" cost per foot assume missile as "standard" installation method									
4" P.E. cost per foot is avg. of trench installation and boring installation cost.									

AVISTA UTILITIES -- Base Case  
Cost of Service General Summary

A	B	C	D	E	F	G	H	J	K
447									
448									
449		<b>Total</b>	<b>Sch 101</b>	<b>Sch 111</b>	<b>Sch 121</b>	<b>Sch 132</b>	<b>Sch 146</b>		source
450	Plant In Service								
451	Underground Storage Plant	29,042,000	19,734,146	8,550,079	0	150,740	607,035	23	
452	Distribution Plant	494,596,000	392,371,610	75,575,383	0	937,748	25,711,259	40	
453	Intangible Plant	33,135,000	28,799,771	3,384,134	0	41,868	909,227	12	
454	General Plant	105,780,000	92,581,114	10,375,348	0	128,316	2,695,221	55	
455	Total Plant In Service	662,553,000	533,486,641	97,884,945	0	1,258,673	29,922,741	57	
456									
457	Accum Depreciation								
458	Underground Storage Plant	-11,482,000	-7,802,061	-3,380,346	0	-59,597	-239,996	70	
459	Distribution Plant	-148,333,000	-118,631,617	-21,958,128	0	-272,404	-7,470,851	86	
460	Intangible Plant	-10,461,000	-9,103,536	-1,060,914	0	-13,125	-283,425	108	
461	General Plant	-24,728,000	-21,642,520	-2,425,426	0	-29,996	-630,057	101	
462	Total Accumulated Depreciation	-195,004,000	-157,179,735	-28,824,815	0	-375,121	-8,624,329	110	
463									
464	Net Plant	467,549,000	376,306,906	69,060,131	0	883,552	21,298,412	455+462	
465	Accumulated Deferred FIT	-89,888,000	-72,377,677	-13,279,967	0	-170,763	-4,059,593	117	
466	Miscellaneous Rate Base	21,330,000	17,327,992	3,464,075	0	56,280	481,652	126-465	
467	Total Rate Base	398,991,000	321,257,221	59,244,238	0	769,069	17,720,472	128	
468									
469	Revenue From Retail Rates	91,987,000	71,131,816	17,418,557	0	201,030	3,235,597	417	
470	Other Operating Revenues	2,053,000	1,691,772	259,781	0	2,949	98,498	471-469	
471	Total Revenues	94,040,000	72,823,587	17,678,338	0	203,979	3,334,096	428	
472									
473	Operating Expenses								
474	Purchased Gas Costs	999,000	674,600	287,197	0	4,964	32,239	176	
475	Underground Storage Expenses	1,532,000	1,041,000	451,027	0	7,952	32,022	200	
476	Distribution Expenses	12,998,000	10,781,868	1,669,639	0	20,599	525,893	224	
477	Customer Accounting Expenses	7,097,000	6,880,848	199,687	0	945	15,520	232	
478	Customer Information Expenses	1,259,000	1,235,218	23,461	0	15	305	240	
479	Sales Expenses	1,000	981	19	0	0	0	247	
480	Admin & General Expenses	15,631,000	13,645,284	1,561,671	0	19,291	404,754	338	
481	Total O&M Expenses	39,517,000	34,259,800	4,192,701	0	53,766	1,010,733	340	
482									
483	Taxes Other Than Income Taxes	7,929,000	6,186,443	1,384,189	0	16,950	341,418	348	
484	Depreciation Expense								
485	Underground Storage Plant Depreciation	426,000	289,469	125,416	0	2,211	8,904	360	
486	Distribution Plant Depreciation	11,827,000	9,443,538	1,771,253	0	21,878	590,331	376	
487	General Plant Depreciation	5,584,000	4,887,247	547,702	0	6,774	142,278	389	
488	Amortization Expense	6,690,000	6,172,599	405,413	0	5,015	106,974	399	
489	Total Depreciation Expense	24,527,000	20,792,852	2,849,784	0	35,878	848,487	401	
490	Income Tax	1,832,000	516,154	1,198,655	0	12,038	105,153	408-411	
491	Total Operating Expenses	73,805,000	61,755,249	9,625,329	0	118,631	2,305,791	414	
492									
493	<b>Net Operating Income</b>	<b>20,235,000</b>	<b>11,068,338</b>	<b>8,053,010</b>	<b>0</b>	<b>85,348</b>	<b>1,028,304</b>	430	
494	<b>Rate of Return</b>	<b>5.07%</b>	<b>3.45%</b>	<b>13.59%</b>	<b>0.00%</b>	<b>11.10%</b>	<b>5.80%</b>	129	
495	<b>Return Ratio</b>	<b>1.00</b>	<b>0.68</b>	<b>2.68</b>	<b>0.00</b>	<b>2.19</b>	<b>1.14</b>	% of C494	
496									
497	Interest Expense	10,254,000	8,256,255	1,522,567	0	19,765	455,413	154	

AVISTA UTILITIES -- Base Case  
Cost of Service General Summary

A	B	C	D	E	F	G	H	J	K
447									
448									
449		<b>Total</b>	<b>Sch 101</b>	<b>Sch 111</b>	<b>Sch 121</b>	<b>Sch 132</b>	<b>Sch 146</b>		source
550	<b>SUMMARY BY FUNCTION WITH MARGIN ANALYSIS</b>								
551									
552		<b>Total</b>	<b>Sch 101</b>	<b>Sch 111</b>	<b>Sch 121</b>	<b>Sch 131</b>	<b>Sch 146</b>		
553	<b>Functional Cost Components at Current Rates</b>								
554	Production	1,048,467	708,004	301,418	0	5,210	33,836	726	
555	Underground Storage	4,180,242	2,269,867	1,798,921	0	28,180	83,274	735	
556	Distribution	53,535,058	39,813,405	11,300,473	0	121,381	2,299,799	746	
557	Common	<u>33,223,233</u>	<u>28,340,539</u>	<u>4,017,745</u>	<u>0</u>	<u>46,260</u>	<u>818,689</u>	755	
558	Total Current Rate Revenue	91,987,000	71,131,816	17,418,557	0	201,030	3,235,597	554:557	
559	Exclude Cost of Gas w / Revenue Exp.	0	0	0	0	0	0	721:722*(1+538)	
560	Total Margin Revenue at Current Rates	91,987,000	71,131,816	17,418,557	0	201,030	3,235,597	558-559	
561									
562	<b>Margin per Therm at Current Rates</b>								
563	Production	\$0.00473	\$0.00549	\$0.00539	\$0.00000	\$0.00529	\$0.00095	(554-559)/622	
564	Underground Storage	\$0.01888	\$0.01760	\$0.03219	\$0.00000	\$0.02860	\$0.00234	555/622	
565	Distribution	\$0.24173	\$0.30866	\$0.20221	\$0.00000	\$0.12320	\$0.06459	556/622	
566	Common	<u>\$0.15002</u>	<u>\$0.21972</u>	<u>\$0.07189</u>	<u>\$0.00000</u>	<u>\$0.04695</u>	<u>\$0.02299</u>	557/622	
567	Total Curr. Margin Melded Rate per The	\$0.41536	\$0.55147	\$0.31169	\$0.00000	\$0.20404	\$0.09087	560/622	
568									
569	<b>Functional Cost Components at Uniform Current Return</b>								
570	Production	1,048,467	708,004	301,418	0	5,210	33,836	554	
571	Underground Storage	3,784,376	2,571,497	1,114,135	0	19,643	79,101	764	
572	Distribution	53,212,222	44,285,333	6,681,123	0	80,844	2,164,922	771	
573	Common	<u>33,941,935</u>	<u>30,056,442</u>	<u>3,050,973</u>	<u>0</u>	<u>37,768</u>	<u>796,752</u>	778	
574	Total Uniform Current Cost	91,987,000	77,621,277	11,147,649	0	143,464	3,074,610	570:573	
575	Exclude Cost of Gas w / Revenue Exp.	0	0	0	0	0	0	721:722*(1+538)	
576	Total Uniform Current Margin	91,987,000	77,621,277	11,147,649	0	143,464	3,074,610	574-575	
577									
578	<b>Margin per Therm at Uniform Current Return</b>								
579	Production	\$0.00473	\$0.00549	\$0.00539	\$0.00000	\$0.00529	\$0.00095	(570-575)/622	
580	Underground Storage	\$0.01709	\$0.01994	\$0.01994	\$0.00000	\$0.01994	\$0.00222	571/622	
581	Distribution	\$0.24027	\$0.34333	\$0.11955	\$0.00000	\$0.08205	\$0.06080	572/622	
582	Common	<u>\$0.15326</u>	<u>\$0.23302</u>	<u>\$0.05459</u>	<u>\$0.00000</u>	<u>\$0.03833</u>	<u>\$0.02238</u>	573/622	
583	Total Curr. Uniform Margin @ Melded R	\$0.41536	\$0.60178	\$0.19948	\$0.00000	\$0.14561	\$0.08635	576/622	
584									
585	<b>Margin to Cost Ratio at Current Rates</b>	<b>1.00</b>	<b>0.92</b>	<b>1.56</b>	<b>0.52</b>	<b>1.40</b>	<b>1.05</b>	560/576	
586									
587									
588	<b>Functional Cost Components at Proposed Rates</b>								
589	Production	1,048,055	707,726	301,300	0	5,208	33,822	787	
590	Underground Storage	4,929,008	2,735,213	2,066,393	0	32,333	95,068	794	
591	Distribution	62,637,507	46,710,149	13,105,086	0	141,106	2,681,166	801	
592	Common	<u>36,307,430</u>	<u>30,981,727</u>	<u>4,394,778</u>	<u>0</u>	<u>50,384</u>	<u>880,541</u>	808	
593	Total Proposed Rate Revenue	104,922,000	81,134,816	19,867,557	0	229,030	3,690,597	589:592	
594	Exclude Cost of Gas w / Revenue Exp.	0	0	0	0	0	0	721:722*(1+542)	
595	Total Margin Revenue at Proposed Rate	104,922,000	81,134,816	19,867,557	0	229,030	3,690,597	593-594	
596									
597	<b>Margin per Therm at Proposed Rates</b>								
598	Production	\$0.00473	\$0.00549	\$0.00539	\$0.00000	\$0.00529	\$0.00095	(589-594)/622	
599	Underground Storage	\$0.02226	\$0.02121	\$0.03698	\$0.00000	\$0.03282	\$0.00267	590/622	
600	Distribution	\$0.28283	\$0.36213	\$0.23450	\$0.00000	\$0.14322	\$0.07530	591/622	
601	Common	<u>\$0.16394</u>	<u>\$0.24019</u>	<u>\$0.07864</u>	<u>\$0.00000</u>	<u>\$0.05114</u>	<u>\$0.02473</u>	592/622	
602	Total Proposed Margin @ Melded Rate:	\$0.47377	\$0.62902	\$0.35551	\$0.00000	\$0.23245	\$0.10365	593/622	
603									
604	<b>Functional Cost Components at Uniform Proposed Return</b>								
605	Production	1,048,055	707,726	301,300	0	5,208	33,822	818	
606	Underground Storage	4,497,290	3,055,925	1,324,020	0	23,343	94,002	825	
607	Distribution	62,307,389	51,464,976	8,097,267	0	98,418	2,646,728	832	
608	Common	<u>37,069,266</u>	<u>32,806,180</u>	<u>3,346,705</u>	<u>0</u>	<u>41,441</u>	<u>874,940</u>	839	
609	Total Uniform Proposed Cost	104,922,000	88,034,807	13,069,291	0	168,410	3,649,492	605:608	
610	Exclude Cost of Gas w / Revenue Exp.	0	0	0	0	0	0	813:814*(1+542)	
611	Total Uniform Proposed Margin	104,922,000	88,034,807	13,069,291	0	168,410	3,649,492	609-610	
612									
613	<b>Margin per Therm at Uniform Proposed Return</b>								
614	Production	\$0.00473	\$0.00549	\$0.00539	\$0.00000	\$0.00529	\$0.00095	(605-610)/622	
615	Underground Storage	\$0.02031	\$0.02369	\$0.02369	\$0.00000	\$0.02369	\$0.00264	606/622	
616	Distribution	\$0.28134	\$0.39900	\$0.14489	\$0.00000	\$0.09989	\$0.07433	607/622	
617	Common	<u>\$0.16738</u>	<u>\$0.25434</u>	<u>\$0.05989</u>	<u>\$0.00000</u>	<u>\$0.04206</u>	<u>\$0.02457</u>	608/622	
618	Total Prop. Uniform Margin @ Melded F	\$0.47377	\$0.68251	\$0.23386	\$0.00000	\$0.17093	\$0.10249	609/622	
619									
620	<b>Margin to Cost Ratio at Proposed Rates</b>	<b>1.00</b>	<b>0.92</b>	<b>1.52</b>	<b>0.54</b>	<b>1.36</b>	<b>1.01</b>	595/611	
621									
622	Throughput Therms	221,464,060	128,985,980	55,884,877	0	985,267	35,607,936	1020	
623	Peak Therms	1,584,408	1,054,338	372,677	0	5,805	151,587	1021	
624	Number of Customers (Annualized)	1,978,875	1,941,495	36,876	0	24	480	1022	



AVISTA UTILITIES -- Base Case  
Cost of Service General Summary

A	B	C	D	E	F	G	H	J	K
447									
448									
449		<b>Total</b>	<b>Sch 101</b>	<b>Sch 111</b>	<b>Sch 121</b>	<b>Sch 132</b>	<b>Sch 146</b>		source
628	<b>SUMMARY BY CLASSIFICATION WITH UNIT COST ANALYSIS</b>								
629		<b>Total</b>	<b>Sch 101</b>	<b>Sch 111</b>	<b>Sch 121</b>	<b>Sch 131</b>	<b>Sch 146</b>		
630	<b>Cost by Classification at Curr. Return by Schedule</b>								
631	Commodity	19,135,184	10,161,827	7,661,049	0	85,171	1,227,137	855	
632	Demand	18,798,753	10,218,386	6,724,270	0	92,826	1,763,271	864	
633	Customer	54,053,063	50,751,603	3,033,239	0	23,033	245,189	873	
634	<b>Total Current Rate Revenue</b>	<b>91,987,000</b>	<b>71,131,816</b>	<b>17,418,557</b>	<b>0</b>	<b>201,030</b>	<b>3,235,597</b>	631:634	
635									
636	<b>Revenue per Therm at Current Rates</b>								
637	Commodity	\$0.08640	\$0.07878	\$0.13709	\$0.00000	\$0.08644	\$0.03446	632/622	
638	Demand	\$0.08488	\$0.07922	\$0.12032	\$0.00000	\$0.09421	\$0.04952	633/622	
639	Customer	\$0.24407	\$0.39347	\$0.05428	\$0.00000	\$0.02338	\$0.00689	634/622	
640	<b>Total Revenue per Therm at Current Rates</b>	<b>\$0.41536</b>	<b>\$0.55147</b>	<b>\$0.31169</b>	<b>\$0.00000</b>	<b>\$0.20404</b>	<b>\$0.09087</b>	635/622	
641									
642	<b>Cost per Unit at Current Rates</b>								
643	Commodity	\$0.08640	\$0.07878	\$0.13709	\$0.00000	\$0.08644	\$0.03446	638	
644	Demand	\$11.86	\$9.69	\$18.04	\$0.00	\$15.99	\$11.63	633/623	
645	Customer	\$27.32	\$26.14	\$82.26	\$2.04	\$959.72	\$510.81	634/624	
646									
647	<b>Cost by Classification at Uniform Current Return</b>								
648	Commodity	17,519,330	11,368,995	4,920,433	0	62,231	1,167,671	894	
649	Demand	17,476,222	11,629,480	4,110,679	0	64,035	1,672,029	901	
650	Customer	56,991,448	54,622,802	2,116,538	0	17,198	234,910	908	
651	<b>Total Uniform Current Cost</b>	<b>91,987,000</b>	<b>77,621,277</b>	<b>11,147,649</b>	<b>0</b>	<b>143,464</b>	<b>3,074,610</b>	648:651	
652									
653	<b>Cost per Therm at Current Return</b>								
654	Commodity	\$0.07911	\$0.08814	\$0.08805	\$0.00000	\$0.06316	\$0.03279	649/622	
655	Demand	\$0.07891	\$0.09016	\$0.07356	\$0.00000	\$0.06499	\$0.04696	650/622	
656	Customer	\$0.25734	\$0.42348	\$0.03787	\$0.00000	\$0.01746	\$0.00660	651/622	
657	<b>Total Cost per Therm at Current Return</b>	<b>\$0.41536</b>	<b>\$0.60178</b>	<b>\$0.19948</b>	<b>\$0.00000</b>	<b>\$0.14561</b>	<b>\$0.08635</b>	652/622	
658									
659	<b>Cost per Unit at Uniform Current Return</b>								
660	Commodity	\$0.07911	\$0.08814	\$0.08805	\$0.00000	\$0.06316	\$0.03279	655	
661	Demand	\$11.03	\$11.03	\$11.03	\$0.00	\$11.03	\$11.03	650/623	
662	Customer	\$28.80	\$28.13	\$57.40	\$3.92	\$716.59	\$489.40	651/624	
663									
664	<b>Margin to Cost Ratio at Current Rates</b>								
665		<b>1.00</b>	<b>0.92</b>	<b>1.56</b>	<b>0.52</b>	<b>1.40</b>	<b>1.05</b>	635/652	
666									
667	<b>Cost by Classification at Proposed Return by Schedule</b>								
668	Commodity	22,246,641	12,023,789	8,731,332	0	96,327	1,395,193	924	
669	Demand	22,268,727	12,395,539	7,745,175	0	106,832	2,021,180	931	
670	Customer	60,406,632	56,715,488	3,391,050	0	25,870	274,224	938	
671	<b>Total Proposed Rate Revenue</b>	<b>104,922,000</b>	<b>81,134,816</b>	<b>19,867,557</b>	<b>0</b>	<b>229,030</b>	<b>3,690,597</b>	668:671	
672									
673	<b>Revenue per Therm at Proposed Rates</b>								
674	Commodity	\$0.10045	\$0.09322	\$0.15624	\$0.00000	\$0.09777	\$0.03918	669/622	
675	Demand	\$0.10055	\$0.09610	\$0.13859	\$0.00000	\$0.10843	\$0.05676	670/622	
676	Customer	\$0.27276	\$0.43970	\$0.06068	\$0.00000	\$0.02626	\$0.00770	671/622	
677	<b>Total Revenue per Therm at Prop. Rate</b>	<b>\$0.47377</b>	<b>\$0.62902</b>	<b>\$0.35551</b>	<b>\$0.00000</b>	<b>\$0.23245</b>	<b>\$0.10365</b>	672/622	
678									
679	<b>Cost per Unit at Proposed Rates</b>								
680	Commodity	\$0.10045	\$0.09322	\$0.15624	\$0.00000	\$0.09777	\$0.03918	675	
681	Demand	\$14.05	\$11.76	\$20.78	\$0.00	\$18.40	\$13.33	670/623	
682	Customer	\$30.53	\$29.21	\$91.96	\$2.51	\$1,077.93	\$571.30	671/624	
683									
684	<b>Cost by Classification at Uniform Proposed Return</b>								
685	Commodity	20,519,745	13,307,324	5,760,241	0	72,170	1,380,010	954	
686	Demand	20,882,089	13,895,900	4,911,791	0	76,514	1,997,883	961	
687	Customer	63,520,166	60,831,583	2,397,258	0	19,726	271,599	968	
688	<b>Total Uniform Proposed Cost</b>	<b>104,922,000</b>	<b>88,034,807</b>	<b>13,069,291</b>	<b>0</b>	<b>168,410</b>	<b>3,649,492</b>	685:688	
689									
690	<b>Cost per Therm at Proposed Return</b>								
691	Commodity	\$0.09265	\$0.10317	\$0.10307	\$0.00000	\$0.07325	\$0.03876	686/622	
692	Demand	\$0.09429	\$0.10773	\$0.08789	\$0.00000	\$0.07766	\$0.05611	687/622	
693	Customer	\$0.28682	\$0.47161	\$0.04290	\$0.00000	\$0.02002	\$0.00763	688/622	
694	<b>Total Cost per Therm at Proposed Retu</b>	<b>\$0.47377</b>	<b>\$0.68251</b>	<b>\$0.23386</b>	<b>\$0.00000</b>	<b>\$0.17093</b>	<b>\$0.10249</b>	689/622	
695									
696	<b>Cost per Unit at Uniform Proposed Return</b>								
697	Commodity	\$0.09265	\$0.10317	\$0.10307	\$0.00000	\$0.07325	\$0.03876	692	
698	Demand	\$13.18	\$13.18	\$13.18	\$0.00	\$13.18	\$13.18	687/623	
699	Customer	\$32.10	\$31.33	\$65.01	\$4.64	\$821.90	\$565.83	688/624	
700									
701	<b>Margin to Cost Ratio at Prop. Rates</b>								
702		<b>1.00</b>	<b>0.92</b>	<b>1.52</b>	<b>0.54</b>	<b>1.36</b>	<b>1.01</b>	672/689	

AVISTA UTILITIES - Base Case  
Pro-Forma Rate Base Dollars

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Acct	Func Description	Rate Base	Plant In Service	Plant In Service	Plant In Service	Plant In Service	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	source	
		classif.	basis (line)	derived classif.	UG Storage Plant (\$14)	Distrite Plant (\$15)	UG/D Plant (\$03)	Genl Plant	Plant in Service (\$17)						0
10	303	D	Intangible Gas Plant	2,451,000	as Distrib Plant (40)		2,451,000	1,944,421	374,518	0	4,647	127,414	0	E10* Sum[R10:AH10* D1037:S(043)]	
11	303.1	O	Miscellaneous - Computer Software	30,684,000	4-Factor		30,684,000	26,655,350	3,009,616	0	37,221	781,813	0	Corporate Cost Allocator (4-Factor)	
12			Total Intangible Plant	33,135,000			33,135,000	28,799,771	3,384,134	0	41,868	909,227	0	10:11	
13			Underground Storage Plant												
14			Land & Land Rights	910,000	Input - Settlement		910,000	616,348	267,908	0	4,723	19,021	0	E15* Sum[R15:AH15* D1037:S(043)]	
15	350	U	Structures & Improvements	1,876,000	Input - Settlement		1,876,000	1,274,749	552,302	0	9,737	39,212	0	E16* "	
16	351	U	Wells	13,416,000	Input - Settlement		13,416,000	9,116,221	3,949,723	0	69,635	280,421	0	E17* "	
17	352	U	Lines	722,000	Input - Settlement		722,000	490,602	212,560	0	3,747	15,091	0	E18* "	
18	353	U	Compressor Station Equipment	8,872,000	Input - Settlement		8,872,000	6,028,557	2,611,952	0	46,049	185,442	0	E19* "	
19	354	U	Measuring & Regulating Equipment	1,043,000	Input - Settlement		1,043,000	708,722	307,063	0	5,414	21,801	0	E20* "	
20	355	U	Purification Equipment	279,000	Input - Settlement		279,000	189,582	82,139	0	1,448	5,682	0	E21* "	
21	356	U	Other Equipment	1,924,000	Input - Settlement		1,924,000	1,307,365	566,433	0	9,986	40,215	0	E22* "	
22	357	U	Total Underground Storage Plant	29,042,000			29,042,000	19,734,146	8,550,079	0	150,740	607,035	0	14:22	
23			Distribution Plant												
24			Land & Land Rights	385,000	as other Dist Pkt (28-39)		385,000	305,427	58,829	0	730	20,014	0	E26* Sum[R26:AH26* D1037:S(043)]	
25	374	D	Structures & Improvements	825,000	as other Dist Pkt (28-39)		825,000	654,467	126,062	0	1,564	42,887	0	E27* "	
26	375	D	Mains	249,354,000	Input - Peak & Avg Calc		249,354,000	162,811,121	62,413,590	0	799,220	23,230,069	0	E28* "	
27	376	D	Mains	Input - Peak & Avg w/131&146			0	0	0	0	0	0	0	E29* "	
28	376-A1	D	Mains	Input - Peak & Avg w/131&146			0	0	0	0	0	0	0	E30* "	
29	376	D	Mains	Input - Peak & Avg w/131&146			0	0	0	0	0	0	0	E31* "	
30	376	D	Mains	Input - Peak & Avg w/131&146			0	0	0	0	0	0	0	E32* "	
31	378	D	Meas & Reg Station Equip-General	4,130,000	Input - Peak & Avg Calc		4,130,000	2,616,985	988,529	0	16,374	498,112	0	E33* "	
32	379	D	Meas & Reg Station Equip-City Gate	1,954,000	Input - Peak & Avg Calc		1,954,000	1,238,157	472,427	0	7,747	235,669	0	E34* "	
33	380	D	Services	185,334,000	Input - 100% Svcs cost		185,334,000	181,185,029	3,441,358	0	8,223	699,390	0	E35* "	
34	381	D	Meters	49,799,000	Input - 100% Mtrs cost		49,799,000	43,460,404	5,673,579	0	63,406	601,611	0	E36* "	
35	382	D	Meter Installations	0	Input - 100% install cost		0	0	0	0	0	0	0	E37* "	
36	383	D	House Regulators	0	Input - 100% Reg. cost		0	0	0	0	0	0	0	E38* "	
37	384	D	House Regulator Installations	0	Input - 100% install cost		0	0	0	0	0	0	0	E39* "	
38	385	D	Industrial Meas & Reg Station Equip	2,815,000	Input - 100% Ind Meas cost		2,815,000	0	2,391,010	0	40,484	383,506	0	E40* "	
39	387	D	Other Equipment	0	as other Dist Pkt (28-39)		0	0	0	0	0	0	0	E41* "	
40			Total Distribution Plant	494,596,000			494,596,000	392,371,610	75,575,383	0	937,748	25,711,259	0	25:39	
41			UG/D Plant	523,638,000	(23+40)		523,638,000	412,105,756	84,125,462	0	1,088,488	26,318,293	0	0	
42			General Plant	5,230,000	4-Factor		5,230,000	4,577,418	512,980	0	6,344	133,258	0	Corporate Cost Allocator (4-Factor)	
43			Structures & Improvements	43,371,000	4-Factor		43,371,000	37,959,307	4,254,010	0	52,611	1,105,071	0	Corporate Cost Allocator (4-Factor)	
44	389	O	Office Furniture & Equipment	15,172,000	4-Factor		15,172,000	13,276,887	1,488,134	0	18,404	386,575	0	Corporate Cost Allocator (4-Factor)	
45	390	O	Transportation Equipment	14,654,000	4-Factor		14,654,000	12,825,521	1,437,326	0	17,776	371,776	0	Corporate Cost Allocator (4-Factor)	
46	391	O	Stores Equipment	1,004,000	4-Factor		1,004,000	878,724	98,477	0	1,218	25,581	0	Corporate Cost Allocator (4-Factor)	
47	392	O	Tools, Shop & Garage Equipment	7,487,000	4-Factor		7,487,000	6,552,796	734,357	0	9,082	190,765	0	Corporate Cost Allocator (4-Factor)	
48	393	O	Laboratory Equipment	417,000	4-Factor		417,000	364,968	40,901	0	506	10,625	0	Corporate Cost Allocator (4-Factor)	
49	394	O	Power Operated Equipment	3,722,000	4-Factor		3,722,000	3,257,581	385,069	0	4,515	94,835	0	Corporate Cost Allocator (4-Factor)	
50	395	O	Communication Equipment	14,638,000	4-Factor		14,638,000	12,811,518	1,435,757	0	17,757	372,969	0	Corporate Cost Allocator (4-Factor)	
51	397	O	Miscellaneous Equipment	85,000	4-Factor		85,000	74,394	8,337	0	103	2,166	0	Corporate Cost Allocator (4-Factor)	
52	398	O	Total General Plant	105,780,000			105,780,000	92,581,114	10,375,348	0	128,316	2,695,221	0	Corporate Cost Allocator (4-Factor)	
53			Total Plant In Service	662,553,000	(12+23+40+55)		662,553,000	533,486,641	97,884,945	0	1,258,673	29,922,741	0	Sum(12,23,40,55)	
54			Accumulated Reserve For Depreciation												
55			Underground Storage Plant Accumulated Depreciation												
56			Land & Land Rights Accum. Depr.	-19,000	as 350 Plant (15)		-19,000	-12,911	-5,594	0	-89	-397	0	E62* Sum[R62:AH62* D1037:S(043)]	
57	350	U	Structures & Improvements Accum. Depr.	-613,000	as 351 Plant (16)		-613,000	-416,536	-180,470	0	-3,162	-12,813	0	E63* "	
58	351	U	Wells Accum. Depr.	-6,736,000	as 352 Plant (17)		-6,736,000	-4,577,137	-1,983,105	0	-34,963	-140,796	0	E64* "	
59	352	U	Lines Accum. Depr.	-409,000	as 353 Plant (18)		-409,000	-277,917	-120,411	0	-2,123	-8,549	0	E65* "	
60	353	U	Compressor Station Equip. Accum. Depr.	-2,335,000	as 354 Plant (19)		-2,335,000	-1,586,641	-687,433	0	-12,120	-48,806	0	E66* "	
61	354	U	Measuring & Regulating Equip. Accum. D	-468,000	as 355 Plant (20)		-468,000	-318,008	-137,781	0	-2,429	-9,782	0	E67* "	
62	355	U	Purification Equipment Accum. Depr.	-274,000	as 356 Plant (21)		-274,000	-186,184	-80,667	0	-4,222	-5,727	0	E68* "	
63	356	U	Other Equipment Accum. Depr.	-628,000	as 357 Plant (22)		-628,000	-426,728	-184,866	0	-3,260	-13,126	0	E69* "	
64	357	U	Total Transmission Plant Accum Depr	-11,492,000			-11,492,000	-7,802,061	-3,380,346	0	-59,597	-239,986	0	61:69	
65			Distribution Plant Accumulated Depreciation												
66	374	D	Land & Land Rights Accum. Depr.	-15,000	as 374 Plant (26)		-15,000	-11,900	-2,292	0	-28	-780	0	E73* Sum[R73:AH73* D1037:S(043)]	
67	375	D	Structures & Improvements Accum. Depr.	-147,000	as 375 Plant (27)		-147,000	-116,618	-22,462	0	-279	-7,642	0	E74* "	
68	376-A1	D	Mains Accum. Depr.	-72,679,000	as 376-SM Plant (30)		-72,679,000	-47,463,567	-19,191,636	0	-232,948	-6,770,849	0	E75* "	
69	376	D	Mains Accum. Depr.	0	as 376-SM Plant (30)		0	0	0	0	0	0	0	E76* "	
70	378	D	Meas & Reg Station Equip-Gen. Accum. D	-963,000	as 378 Plant (31)		-963,000	-610,207	-232,829	0	-3,818	-116,146	0	E77* "	

AVISTA UTILITIES -- Base Case  
Pro-Forma Rate Base Dollars

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Acct	Func Description	Pro Forma Cross Check Totals	classified basis (line)	derived classif.	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	source				
					Total										
76	379	D	Meas & Reg Station Equip-City Gate Acc	-403,000	-255,362	-97,435	0	-1,598	-48,605	0	E78*				
79	380	D	Services Accum, Depr.	-61,747,000	-60,364,704	-1,146,544	0	-2,740	-233,013	0	E79*				
80	381	D	Meters Accum, Depr.	-11,217,000	-9,789,260	-1,277,948	0	-14,282	-135,510	0	E80*				
81	382	D	Meter Installations Accum, Depr.	0	0	0	0	0	0	0	E81*				
82	383	D	House Regulators Accum, Depr.	0	0	0	0	0	0	0	E82*				
83	384	D	House Regulator Installations Accum, Depr.	0	0	0	0	0	0	0	E83*				
84	385	D	Industrial Meas & Reg Station Equip Acc	-1,162,000	0	-986,982	0	-16,711	-158,307	0	E84*				
85	387	D	Other Equipment Accum, Depr.	0	0	0	0	0	0	0	E85*				
88			Total Distribution Plant Accum Depr	-148,333,000	-116,631,617	-21,956,128	0	-272,404	-7,470,851	0	72.85				
89			UG/D Plant	-159,815,000	-126,433,679	-25,338,474	0	-332,000	-7,710,848	0					
90			General Plant Accumulated Depreciation												
91	389	O	Land & Land Rights Accum, Depr.	-22,000	-19,255	-2,158	0	-27	-561	0	Corporate Cost Allocator (4-Factor)				
92	390	O	Structures & Improvements Accum, Depr.	-1,762,000	-1,542,143	-172,824	0	-2,137	-44,885	0	Corporate Cost Allocator (4-Factor)				
93	391	O	Office Furniture & Equipment Accum, Depr.	-6,902,000	-6,040,791	-676,977	0	-8,372	-175,859	0	Corporate Cost Allocator (4-Factor)				
94	392	O	Transportation Equipment Accum, Depr.	-7,112,000	-6,224,588	-697,575	0	-6,627	-181,210	0	Corporate Cost Allocator (4-Factor)				
95	393	O	Stores Equipment Accum, Depr.	-242,000	-211,804	-23,796	0	-234	-6,166	0	Corporate Cost Allocator (4-Factor)				
96	394	O	Tools, Shop & Garage Equip. Accum, Depr.	-2,144,000	-1,876,479	-210,293	0	-2,601	-54,828	0	Corporate Cost Allocator (4-Factor)				
97	395	O	Laboratory Equipment Accum, Depr.	-150,000	-131,283	-14,713	0	-182	-3,822	0	Corporate Cost Allocator (4-Factor)				
98	396	O	Power Operated Equipment Accum, Depr.	-2,021,000	-1,763,826	-188,228	0	-2,452	-51,494	0	Corporate Cost Allocator (4-Factor)				
99	397	O	Communication Equipment Accum, Depr.	-4,299,000	-3,762,985	-421,664	0	-5,215	-109,536	0	Corporate Cost Allocator (4-Factor)				
100	398	O	Miscellaneous Equipment Accum, Depr.	-74,000	-64,767	-7,258	0	-90	-1,885	0	Corporate Cost Allocator (4-Factor)				
101			Total General Plant Accum Depreciatn	-24,728,000	-21,642,520	-2,425,426	0	-29,936	-630,057	0	90.100				
102			Total Accumulated Reserve for Depreciation	-184,543,000	-148,076,199	-27,763,900	0	-361,996	-8,340,905	0	Sum(70.86,101)				
104			Amortization												
105	303.1	O	Accum Amort of Intangible Plant-Software	-9,824,000	-8,598,193	-963,579	0	-11,917	-250,311	0	Corporate Cost Allocator (4-Factor)				
107	303	D	Intangible Distribution Plant	-637,000	-505,343	-97,335	0	-1,208	-33,114	0	E107*				
108			Total Amortization	-10,461,000	-9,103,536	-1,060,914	0	-13,125	-283,425	0	105.107				
109			Total Accum Reserve for Depr. & Amort	-195,004,000	-157,179,735	-28,824,615	0	-375,121	-8,624,329	0	109+108				
110			Total Net Plant	467,549,000	376,306,906	69,060,131	0	883,552	21,298,412	0	57+110				
111			Net UG/D Plant	363,823,000	285,672,077	58,786,989	0	756,488	18,607,446	0					
114			Accumulated Deferred Income Taxes	-89,888,000	-72,377,677	-13,279,967	0	-170,763	-4,059,593	0	E117* Sum(R117:AH117:D1037:S1043)				
116			Miscellaneous Rate Base Items												
117			Customer Advances and Deposits	-566,000	-566,000	0	0	0	0	0	E120* Sum(R120:AH120*D1037:S1043)				
119			Gas Inventory	8,355,000	5,677,253	2,459,745	0	43,366	174,636	0	E121*				
120			Working Capital	7,549,000	6,078,443	1,115,282	0	14,341	340,994	0	E122*				
122			Miscellaneous Rate Base Items	-751,000	-604,704	-110,952	0	-1,427	-33,917	0	E123*				
123			Other (LEAP Program - Sch 101 only)	6,743,000	6,743,000	0	0	0	0	0	E124*				
124			Total Other Rate Base Items	-68,556,000	-55,049,685	-9,815,892	0	-114,483	-3,577,940	0	117-125				
125			Total Rate Base	396,991,000	321,257,221	59,244,238	0	769,069	17,720,472	0	112+126				
127			Rate of Return	5.07%	3.45%	13.59%	-9.22%	11.10%	5.80%	0.00%	-430/128				
129			Underground Storage	25,915,000	17,609,338	7,629,478	0	134,510	541,674	0	H7:H128, col C= T				
130			Distribution	347,511,000	274,613,071	53,894,439	0	666,783	18,334,707	0	H7:H128, col C= D				
131			Common	115,453,000	101,412,489	11,000,288	0	136,539	2,903,683	0	H7:H128, col C= D				
132			Allocated	-89,888,000	-72,377,677	-13,279,967	0	-170,763	-4,059,593	0	H7:H128, col C= O				
133			Total Rate Base	396,991,000	321,257,221	59,244,238	0	769,069	17,720,472	0	132-135				
134			Allocated Rate Base - ADP11	-3,940,103	-2,677,315	-1,159,982	0	-20,451	-82,356	0					
135			Underground Storage	-67,101,417	-53,232,721	-10,253,248	0	-127,223	-3,488,225	0					
140			Common	-18,846,479	-16,467,641	-1,866,737	0	-23,089	-489,012	0					
141			Total Allocated Rate Base	-89,888,000	-72,377,677	-13,279,967	0	-170,763	-4,059,593	0					
142			Rate Base by Function	21,974,897	14,932,023	6,469,496	0	114,059	459,318	0					
143			Underground Storage	280,409,583	221,380,349	43,641,191	0	541,560	14,846,482	0					
144			Distribution	0	0	0	0	0	0	0					
145			DSM	0	0	0	0	0	0	0					





AVISTA UTILITIES -- Base Case  
Pro-Forma Revenue Requirement Dollars

159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235
Func Description	Proforma Totals	classif. basis (line)	derived classif.	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Open	source																																																																		
<b>Operation &amp; Maintenance Expenses</b>																																																																												
Purchased Gas Expenses																																																																												
P Proforma Purchased Gas Expense	83,000	0	0	0	0	0	0	0	0	E173* Sum[R173:AH173* D1037:S1043																																																																		
G Gas Research Institute Expense	916,000	83,000	61,261	21,460	0	0	279	0	0	E174* "																																																																		
P Other Gas Expenses	999,000	916,000	613,339	285,737	0	0	4,695	32,239	0	E175* "																																																																		
Total Purchased Gas Expenses	999,000	999,000	674,600	287,197	0	0	4,964	32,239	0	173:175																																																																		
Underground Storage Expenses																																																																												
U Supervision & Engineering	14,000	14,000	9,513	4,122	0	0	73	293	0	E179* Sum[R179:AH179* D1037:S1043																																																																		
U Maps & Records	0	0	0	0	0	0	0	0	0	E180* "																																																																		
U Wells Expenses	0	0	0	0	0	0	0	0	0	E191* "																																																																		
U Lines Expenses	0	0	0	0	0	0	0	0	0																																																																			
U Compressor Station Expenses	0	0	0	0	0	0	0	0	0																																																																			
U Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0																																																																			
U Measuring & Regulator Station	0	0	0	0	0	0	0	0	0																																																																			
U Purification Expenses	0	0	0	0	0	0	0	0	0																																																																			
U Other Expenses	548,000	548,000	372,368	161,333	0	0	2,644	11,454	0	E187* "																																																																		
U Storage Well Royalties & Rents	0	0	0	0	0	0	0	0	0	E188* "																																																																		
U Rents	0	0	0	0	0	0	0	0	0	E189* "																																																																		
Total Underground Storage Operation	562,000	562,000	381,881	165,455	0	0	2,917	11,747	0	179:189																																																																		
U Supervision & Engineering	0	0	0	0	0	0	0	0	0	E191* Sum[R191:AH191* D1037:S1043																																																																		
U Maps & Records	0	0	0	0	0	0	0	0	0																																																																			
U Wells Expenses	0	0	0	0	0	0	0	0	0																																																																			
U Lines Expenses	0	0	0	0	0	0	0	0	0																																																																			
U Compressor Station Expenses	0	0	0	0	0	0	0	0	0																																																																			
U Compressor Station Fuel & Power	0	0	0	0	0	0	0	0	0																																																																			
U Measuring and Regulator Station Expens.	0	0	0	0	0	0	0	0	0																																																																			
U Other Equipment	970,000	970,000	659,119	285,572	0	0	5,035	20,275	0	E195* "																																																																		
Total Underground Storage Maintenance	970,000	970,000	659,119	285,572	0	0	5,035	20,275	0	E196* "																																																																		
Other Equipment	1,532,000	1,532,000	1,041,000	451,027	0	0	7,952	32,022	0	E197* "																																																																		
Total Underground Storage Expense	1,466,000	1,466,000	1,163,003	224,008	0	0	2,780	76,209	0	E198* "																																																																		
Distribution Expenses																																																																												
D Supervision & Engineering	3,255,000	3,255,000	2,576,637	493,130	0	0	6,046	179,187	0	E203* Sum[R203:AH203* D1037:S1043																																																																		
D Distribution Load Dispatching	102,000	102,000	64,633	24,661	0	0	187	12,302	0	E204* "																																																																		
D Mains & Services Expense	13,000	13,000	11,042	1,042	0	0	0	1,771	0	E205* "																																																																		
D Measuring & Regulating Stations-General	66,000	66,000	41,821	15,957	0	0	262	7,960	0	E206* "																																																																		
D Measuring & Regulating Stations-Industri	333,000	333,000	290,615	37,939	0	0	424	4,023	0	E207* "																																																																		
D Measuring & Regulating Stations-City Ga	1,523,000	1,523,000	1,494,231	28,381	0	0	18	369	0	E208* "																																																																		
D Meters & House Regulators Expenses	2,222,000	2,222,000	1,943,154	285,424	0	0	3,521	89,901	0	E209* "																																																																		
D Customer Installations	32,000	32,000	26,544	4,111	0	0	51	1,295	0	E210* "																																																																		
D Other Distribution Expense	9,012,000	9,012,000	7,500,837	1,124,652	0	0	13,693	373,017	0	E211* "																																																																		
Rents	102,000	102,000	80,918	15,586	0	0	193	5,302	0	E212* "																																																																		
Total Distribution Operation	834,000	834,000	544,879	208,751	0	0	2,673	77,696	0	E214* Sum[R214:AH214* D1037:S1043																																																																		
D Supervision & Engineering	222,000	222,000	140,671	53,674	0	0	860	26,775	0	E215* "																																																																		
D Structures & Improvements	57,000	57,000	48,415	820	0	0	820	7,765	0	E216* "																																																																		
D Mains	40,000	40,000	25,346	9,671	0	0	159	4,824	0	E217* "																																																																		
D Measuring & Regulating Stations-General	1,144,000	1,144,000	1,118,390	21,242	0	0	51	4,317	0	E218* "																																																																		
D Measuring & Regulating Stations-Industri	1,411,000	1,411,000	1,231,403	160,755	0	0	1,797	17,046	0	E219* "																																																																		
D Measuring & Regulating Stations-City Ga	176,000	176,000	139,624	26,833	0	0	334	9,149	0	E220* "																																																																		
D Meters & House Regulators	3,986,000	3,986,000	3,281,231	544,967	0	0	6,906	152,876	0	E221* "																																																																		
D Other Equipment	12,998,000	12,998,000	10,781,868	1,669,639	0	0	20,599	525,893	0	E222* "																																																																		
Total Distribution Maintenance	82,000	82,000	80,451	1,528	0	0	1	20	0	E214* Sum[R214:AH214* D1037:S1043																																																																		
D Customer Accounting Expenses	1,942,000	1,942,000	1,805,317	36,189	0	0	24	471	0	E227* Sum[R227:AH227* D1037:S1043																																																																		
C Supervision	4,535,000	4,535,000	4,449,536	84,509	0	0	55	1,100	0	E228* "																																																																		
C Meter Reading	395,000	395,000	305,446	74,797	0	0	863	13,894	0	E229* "																																																																		
C Customer Records & Collection	143,000	143,000	140,299	2,665	0	0	2	35	0	E230* "																																																																		
C Uncollectible Accounts	7,097,000	7,097,000	6,880,848	199,687	0	0	945	15,520	0	E231* "																																																																		
R Misc Customer Accounts Expenses	0	0	0	0	0	0	0	0	0	E232* "																																																																		
Total Customer Accounting Expenses	0	0	0	0	0	0	0	0	0	E233* "																																																																		
Customer Information Expenses																																																																												
C Supervision	0	0	0	0	0	0	0	0	0	E235* Sum[R235:AH235* D1037:S1043																																																																		

AVISTA UTILITIES -- Base Case  
Pro-Forma Revenue Requirement Dollars

Table with columns: Line Item, Description, 503,000, 493,499, 9,373, 6, 122, 0, E236\*, E237\*, E238\*, E239\*, 503,000, 493,499, 9,373, 6, 122, 0, E236\*, E237\*, E238\*, E239\*, 596,000, 584,742, 11,106, 7, 145, 0, E236\*, E237\*, E238\*, E239\*, 160,000, 155,978, 2,962, 39, 0, E236\*, E237\*, E238\*, E239\*, 1,259,000, 1,235,218, 23,461, 15, 305, 0, E236\*, E237\*, E238\*, E239\*, 1,000, 981, 19, 0, 0, 0, E243\*, E244\*, E245\*, E246\*, 23,886,000, 20,614,516, 2,631,030, 34,475, 605,980, 0, E243\*, E244\*, E245\*, E246\*, 23,408,000, 20,247,808, 2,584,773, 33,333, 592,086, 0, E243\*, E244\*, E245\*, E246\*, 9,564,210, 6,039,916, 676,879, 8,371, 175,834, 0, E256\*, E257\*, E258\*, E259\*, E260\*, Corporate Cost Allocator (4-Factor), 951,000, 832,337, 93,278, 1,154, 24,231, 0, E256\*, E257\*, E258\*, E259\*, E260\*, Corporate Cost Allocator (4-Factor), -14,000, -12,253, -1,373, -17, -357, 0, E270\*, E271\*, E272\*, E273\*, E274\*, Corporate Cost Allocator (4-Factor), 1,893,000, 1,656,798, 185,673, 2,296, 48,233, 0, E277\*, E278\*, E279\*, E280\*, E281\*, Corporate Cost Allocator (4-Factor), 223,000, 179,559, 32,946, 424, 10,071, 0, E284\*, E285\*, E286\*, E287\*, E288\*, Corporate Cost Allocator (4-Factor), 653,000, 571,521, 64,049, 792, 16,638, 0, E291\*, E292\*, E293\*, E294\*, E295\*, Corporate Cost Allocator (4-Factor), 623,000, 546,243, 60,022, 735, 16,000, 0, E302\*, Corporate Cost Allocator (4-Factor), 0, 0, 0, 0, 0, 0, E305\*, E306\*, 0, 0, 0, 0, 0, 0, E305\*, E306\*, 0, 0, 0, 0, 0, 0, E305\*, E306\*, 0, 0, 0, 0, 0, 0, E305\*, E306\*

AVISTA UTILITIES -- Base Case  
Pro-Forma Revenue Requirement Dollars

Table with columns for Line Item, Description, and multiple numerical columns representing financial metrics. The table is organized into categories such as 'All Customers', 'Regulatory Commission Expenses', 'Maintenance of General Plant', 'Taxes Other Than Income Taxes', 'Depreciation Expense', and 'Distribution Plant Depreciation Expense'. It includes various sub-entries like 'Throughput', 'Revenues From Retail Rates', 'Labor Expense', and 'Common'. The table ends with a summary row for 'Total Distribution Plant Depreciation Expense'.

















AVISTA UTILITIES -- Base Case  
Classification Dollars

A	B	C	D	DEMAND					CUSTOMER						
				BA	BB	BC	BD	BE	BF	BH	BI	BJ	BK	BL	BM
5	Acct	Func	Description	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
7			<b>Rate Base</b>												
8			<b>Plant In Service</b>												
9			Intangible Plant												
10	303	D	Intangible Gas Plant	783,000	521,044	184,174	0	2,869	74,913	1,182,057	1,115,974	57,158	0	557	8,368
11	303.1	O	Miscellaneous - Computer Software	4,858,827	2,900,564	1,025,264	0	15,971	417,029	21,781,169	21,005,605	706,667	0	4,737	63,960
12			Total Intangible Plant	5,141,827	3,421,608	1,209,438	0	18,840	491,942	22,963,226	22,121,779	763,825	0	5,294	72,329
13			Underground Storage Plant												
14			Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
15	350	U	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
16	351	U	Wells	0	0	0	0	0	0	0	0	0	0	0	0
17	352	U	Lines	0	0	0	0	0	0	0	0	0	0	0	0
18	353	U	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
19	354	U	Measuring & Regulating Equipment	0	0	0	0	0	0	0	0	0	0	0	0
20	355	U	Purification Equipment	0	0	0	0	0	0	0	0	0	0	0	0
21	356	U	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0
22	357	U	Total Underground Storage Plant	0	0	0	0	0	0	0	0	0	0	0	0
23			Distribution Plant												
24			Land & Land Rights	122,993	81,845	28,930	0	451	11,767	185,676	175,296	8,978	0	87	1,314
25	374	D	Structures & Improvements	263,556	175,382	61,992	0	986	25,216	397,877	375,634	19,239	0	187	2,817
26	375	D	Mains	153,863,617	102,387,912	36,191,111	0	583,771	14,720,623	0	0	0	0	0	0
27	376	D	Mains	0	0	0	0	0	0	0	0	0	0	0	0
28	376-All	D	Mains	0	0	0	0	0	0	0	0	0	0	0	0
29	376	D	Mains	0	0	0	0	0	0	0	0	0	0	0	0
30	376	D	Mains	0	0	0	0	0	0	0	0	0	0	0	0
31	378	D	Meas & Reg Station Equip-General	2,548,412	1,695,830	599,426	0	9,338	243,818	0	0	0	0	0	0
32	379	D	Meas & Reg Station Equip-City Gate	1,205,714	802,337	283,603	0	4,418	115,356	0	0	0	0	0	0
33	380	D	Services	0	0	0	0	0	0	185,334,000	181,185,029	3,441,358	0	8,223	699,390
34	381	D	Meters	0	0	0	0	0	0	49,799,000	43,460,404	5,673,579	0	63,406	601,611
35	382	D	Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0
36	383	D	House Regulators	0	0	0	0	0	0	0	0	0	0	0	0
37	384	D	House Regulator Installations	0	0	0	0	0	0	0	0	0	0	0	0
38	385	D	Industrial Meas & Reg Station Equip	0	0	0	0	0	0	2,815,000	0	2,391,010	0	40,484	383,506
39	387	D	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0
40			Total Distribution Plant	158,004,291	105,143,306	37,165,062	0	578,942	15,116,960	238,581,553	225,196,362	11,534,165	1,000	112,387	1,688,639
41			UG/D Plant												
42			General Plant												
43			Land & Land Rights	742,950	494,393	174,753	0	2,722	71,091	3,712,538	3,580,379	120,449	0	807	10,902
44	389	O	Structures & Improvements	6,161,084	4,099,868	1,449,183	0	22,575	589,459	30,787,090	29,681,134	988,655	0	6,695	90,406
45	390	O	Office Furniture & Equipment	2,155,264	1,434,212	506,952	0	7,897	206,204	10,769,909	10,366,523	349,418	0	2,342	31,626
46	391	O	Transportation Equipment	2,081,680	1,385,245	489,643	0	7,627	199,164	10,402,205	10,031,908	337,489	0	2,262	30,546
47	392	O	Stores Equipment	142,624	94,908	33,547	0	523	13,645	712,694	687,323	23,123	0	155	2,093
48	393	O	Tools, Shop & Garage Equipment	1,063,569	707,747	250,168	0	3,897	101,756	5,314,679	5,125,488	172,429	0	1,156	15,607
49	394	O	Laboratory Equipment	59,237	39,419	13,933	0	217	5,667	296,009	285,472	9,604	0	64	869
50	395	O	Power Operated Equipment	528,730	351,841	124,366	0	1,937	50,566	2,642,078	2,548,025	85,719	0	575	7,758
51	396	O	Communication Equipment	2,079,407	1,383,733	489,109	0	7,619	198,946	10,390,847	10,020,955	337,120	0	2,260	30,513
52	397	O	Miscellaneous Equipment	12,075	8,035	2,840	0	44	1,155	60,338	58,190	1,959	0	13	177
53	398	O	Total General Plant	15,026,618	9,999,402	3,534,494	0	55,059	1,437,664	75,088,386	72,415,397	2,436,164	0	16,329	220,497
54			Total Plant In Service	178,172,736	118,564,316	41,908,993	0	652,841	17,046,586	336,583,166	319,733,538	14,734,154	0	134,010	1,981,464
55			Accumulated Reserve For Depreciation												
56			Underground Storage Plant Accumulated Dep												
57			Land & Land Rights Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
58			Structures & Improvements Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
59			Wells Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
60			Lines Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
61			Compressor Station Equip. Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
62	350	U	Measuring & Regulating Equip. Accum. D	0	0	0	0	0	0	0	0	0	0	0	0
63	351	U	Purification Equipment Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
64	352	U	Total Transmission Plant Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0
65	353	U	Land & Land Rights Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
66	354	U	Structures & Improvements Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
67	355	U	Wells Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
68	356	U	Lines Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
69	357	U	Compressor Station Equip. Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
70			Measuring & Regulating Equip. Accum. D	0	0	0	0	0	0	0	0	0	0	0	0
71			Purification Equipment Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
72			Total Transmission Plant Accum Depr	0	0	0	0	0	0	0	0	0	0	0	0
73	374	D	Land & Land Rights Accum. Depr.	-4,792	-3,189	-1,127	0	-18	-458	-7,234	-6,830	-350	0	-3	-51
74	375	D	Structures & Improvements Accum. Depr.	-46,961	-31,250	-11,046	0	-172	-4,493	-70,895	-66,931	-3,428	0	-33	-502
75	376-All	D	Mains Accum. Depr.	-44,846,489	-29,842,918	-10,548,593	0	-164,322	-4,250,666	0	0	0	0	0	0
76	376	D	Mains Accum. Depr.	0	0	0	0	0	0	0	0	0	0	0	0
77	378	D	Meas & Reg Station Equip-Gen. Accum. I	-594,218	-395,420	-139,769	0	-2,177	-56,852	0	0	0	0	0	0





AVISTA UTILITIES -- Base Case  
Classification Dollars

Table with columns: 159-233 (Row Number), 169-177 (Func Acct), 171-177 (Func Description), 188-233 (Revenue), 191-233 (Total), 196-233 (Commodity), 200-233 (Demand), 205-233 (Customer), 210-233 (Source), 215-233 (Sch 101), 220-233 (Sch 111), 225-233 (Sch 121), 230-233 (Sch 131), 235-233 (Sch 146), 240-233 (COMMODITY), 245-233 (Total), 250-233 (Sch 101), 255-233 (Sch 111), 260-233 (Sch 121), 265-233 (Sch 131), 270-233 (Sch 146)





AVISTA UTILITIES -- Base Case  
Classification Dollars

159	O	Office Furniture & Equipment Depr. Exp.	3,368,000	498,768	478,443	2,390,789	0	E381*	140,244	0	1,813	33,020
160	O	Transportation Equipment Depr. Exp.	0	0	0	0	0	E382*	0	0	0	0
161	O	Stores Equipment Depr. Exp.	44,000	6,516	6,250	31,234	0	E383*	1,832	0	24	431
162	O	Tools, Shop & Garage Equipment Depr. Exp.	354,000	52,424	50,288	251,268	0	E384*	14,741	0	191	3,471
163	O	Laboratory Equipment Depr. Exp.	56,000	8,293	7,955	39,752	0	E385*	2,332	0	30	549
164	O	Power Operated Equipment Depr. Exp.	0	0	0	0	0	E386*	0	0	0	0
387	O	Communication Equipment Depr. Exp.	660,000	97,740	93,757	468,504	0	E387*	27,482	0	355	6,471
388	O	Miscellaneous Equipment Depr. Exp.	20,000	2,962	2,841	14,197	0	E388*	833	0	11	196
389		Total General Plant Depr Expense	5,584,000	826,936	793,237	3,963,826	0	E388*	232,518	0	3,005	54,745
390		Total Depreciation Expense	17,837,000	3,478,784	4,379,744	9,978,472	0	360+376+389	967,549	0	10,849	267,219
392		Amortization										
393	O	Amortization of Misc Intangible Plant	-542,000	-80,265	-76,994	-384,741	0	E395*[R395;AH395 when R4:AH4 = E,D,C,or R]	-22,569	0	-292	-5,314
395	D	Misc Property Gain/Loss Amortization Ex	135,000	26,766	43,127	65,107	0	E396*	7,338	0	67	2,431
396	D	Intangible Distribution Plant Amortization	4,465,000	661,223	634,217	3,169,489	0	E397*	185,933	0	2,403	43,775
397	O	LEAP/Fee Free	2,632,000	0	0	2,632,000	0	E398*	0	0	0	0
398	O	Total Amortization Expense	6,690,000	607,724	600,411	5,481,866	0	394+398	170,690	0	2,179	40,892
400		Total Depr & Amort Expense	24,527,000	4,086,508	4,980,155	15,460,337	0	391+399	1,138,239	0	13,028	308,110
401		Operating Exp before Income Tax items	71,973,000	11,815,011	11,467,651	44,350,338	4,340,000	340+348+401	3,318,514	0	42,553	782,864
402		Pre-Tax Operating Income	-11,813,000	13,953,969	13,543,659	48,336,372	-87,647,000	428+154+403	3,256,280	0	42,345	750,561
405		Income Tax Items										
407	R	Debt Interest	-272,000	321,297	311,849	1,112,968	-2,018,114	AS408, BA408, B408	-77,778	0	-712	-5,767
408	R	Total Income Tax - Federal	1,726,000	-2,038,818	-1,978,867	-7,062,438	12,806,122	AS408, BA408, B409	493,545	0	4,519	36,594
409	R	Investment Tax Credit Adjustment (Net)	-15,000	17,719	17,198	61,377	-111,293	AS410, BA410, B410	-786	0	-39	-318
410	R	Total Deferred Income Tax Expense	393,000	-464,227	-450,576	-1,608,075	2,915,676	AS410, BA410, B410	-4,289	0	-1,029	-8,332
411	R	Total Income Taxes	1,832,000	-2,164,029	-2,100,396	-7,496,168	13,592,593	407+411	863,510	0	4,797	38,842
412		Total Operating Expenses	73,805,000	9,650,982	9,367,255	36,854,169	17,932,593	403+412	12,478,521	0	47,350	821,705
414		Operating Revenues	-91,987,000	0	0	-91,987,000	E417*[R417;AH417 when R4:AH4 = E,D,C,or R]	0	0	0	0	0
415		Total Revenue From Retail Rates	0	0	0	0	0	E420*[R420;AH420 when R4:AH4 = E,D,C,or R]	0	0	0	0
418		Other Operating Revenues	0	0	0	0	0	E421*	-380	0	-3	-126
419	P	Off System Sales	-7,000	-1,388	-2,236	-3,376	0	E422*	-449	0	-2	-49
421	D	Miscellaneous Service Revenues	-3,000	-686	-788	-1,515	0	E423*	90,971	0	1,604	6,459
422	D	Rent From Gas Property	309,000	309,000	0	0	0	E424*	-145,232	0	-1,719	-36,715
423	U	Other Gas Revenue - JP Releases	-2,238,000	-518,870	-588,822	-1,130,308	0	E425*	-17,075	0	-88	-1,870
424	A	Other Gas Rev - Misc & Spec Cont Rev	-114,000	-26,430	-29,984	-57,576	0	E425*	-238,384	0	-209	-32,302
425	A	Other Gas Rev	-2,053,000	-238,384	-621,842	-1,192,775	0	419+425	-238,384	0	-209	-32,302
426		Total Other Operating Revenues	-94,040,000	-238,384	-621,842	-1,192,775	-91,987,000	417+426	-62,234	0	-209	-32,302
428		Net Operating Revenues	-20,235,000	9,412,599	8,745,413	35,661,395	-74,054,407	414+428	3,780,136	0	47,142	789,403
429		Current Revenue Requirements										











Description	Proforma Labor Totals	COMMO Throughput Sales E01	COMMO Thermo - S Purchases E04	COMMO GTI Expen E06	COMMO Coincide Purchases E07	CUSTOM DA 131 D01	CUSTOM DEMANI DA 146 D02	CUSTOM COINCIDE D05	CUSTOM DEMANI D06	CUSTOM COINCIDE D07	CUSTOM Cc 4-Factor C01	CUSTOM COINCIDE C02	CUSTOM C03	CUSTOM C04	CUSTOM C06	CUSTOM C10	REVENUE R01	source	Input - from PF Gas Costs	Input - 100% GTI	Input - purch vs. sched analysis
<b>Operation &amp; Maintenance Expenses</b>																					
Purchased Gas Expenses																					
Proforma Purchased Gas Expense	0	0	0	0.5000	1.0000																
Gas Research Contributions	0	0	0	0.5000	1.0000																
Other Gas Expenses	444,317	0.2189	0.7811																		
<b>Total Purchased Gas Expenses</b>	<b>444,317</b>	<b>0.2189</b>	<b>0.7811</b>																		
Underground Storage Expenses																					
Supervision & Engineering	7,944	0.1300	0.8700																		
Maps & Records	0	0.1300	0.8700																		
Wells Expenses	0	0.1300	0.8700																		
Lines Expenses	0	0.1300	0.8700																		
Compressor Station Expenses	0	0.1300	0.8700																		
Compressor Station Fuel & Power	0	0.1300	0.8700																		
Measuring & Regulator Station	0	0.1300	0.8700																		
Purification Expenses	0	0.1300	0.8700																		
Other Expenses	0	0.1300	0.8700																		
Storage Well Royalties & Rents	0	0.1300	0.8700																		
Rents	0	0.1300	0.8700																		
<b>Total Underground Storage Operation</b>	<b>7,944</b>	<b>0.1300</b>	<b>0.8700</b>																		
Supervision & Engineering	0	0.1300	0.8700																		
Maps & Records	0	0.1300	0.8700																		
Wells Expenses	0	0.1300	0.8700																		
Lines Expenses	0	0.1300	0.8700																		
Compressor Station Expenses	0	0.1300	0.8700																		
Compressor Station Fuel & Power	0	0.1300	0.8700																		
Measuring and Regulator Station Expense	0	0.1300	0.8700																		
Other Equipment	0	0.1300	0.8700																		
<b>Total Underground Storage Maintenance</b>	<b>0</b>	<b>0.1300</b>	<b>0.8700</b>																		
<b>Total Underground Storage Expense</b>	<b>7,944</b>	<b>0.1300</b>	<b>0.8700</b>																		
Distribution Expenses																					
Supervision & Engineering	814,373	0.1120	0.8663																		
Distribution Load Dispatching	0	1.0000																			
Mains & Services Expense	1,155,098	0.1218	0.0979																		
Measuring & Regulating Stations-General	43,596	0.3830	0.6170																		
Measuring & Regulating Stations-Industry	3,438																				
Measuring & Regulating Stations-City Gate	31,005	0.3830	0.6170																		
Meters & House Regulators Expenses	1,972																				
Customer Installations	867,582																				
Other Distribution Expense	1,070,688	0.0853	0.0570																		
Rents	5,665	0.0853	0.0570																		
<b>Total Distribution Operation</b>	<b>3,993,437</b>	<b>0.0852</b>	<b>0.0613</b>																		
Supervision & Engineering	52,707	0.1120	0.0863																		
Structures & Improvements	0	0.1120	0.0863																		
Mains	406,713	0.2122	0.1707																		
Measuring & Regulating Stations-General	73,926	0.3830	0.6170																		
Measuring & Regulating Stations-Industry	13,375																				
Measuring & Regulating Stations-City Gate	13,186	0.3830	0.6170																		
Services	425,993																				
Meters & House Regulators	642,931																				
Other Equipment	62,285	0.1120	0.0863																		
<b>Total Distribution Maintenance</b>	<b>1,691,116</b>	<b>0.0784</b>	<b>0.0489</b>																		
<b>Total Distribution Expenses</b>	<b>5,684,553</b>	<b>0.0853</b>	<b>0.0570</b>																		
Customer Accounting Expenses																					
Supervision	47,351																				
Meter Reading	1,004,066																				

AVISTA UTILITIES -- Base Case  
Pro-Forma Labor Expense

Customer Records & Collection	1,994,426				1,0000					Input - 100% Cust
Uncollectible Accounts	0				1,0000					Input - 100% Rev
Misc Customer Accounts Expenses	59,024				1,0000					Input - 100% Cust
<b>Total Customer Accounting Expenses</b>	<b>3,104,867</b>									
Customer Information Expenses										
Supervision	0				1,0000					Input - 100% Cust
Customer Assistance Expenses	211,660				1,0000					Input - 100% Cust
Customer Assistance Expenses	0	0.3630		0.6170	1,0000					Input - Peak & Avg Calc
Advertising	87,220				1,0000					Input - 100% Cust
Misc Customer Service & Info Expense	23,649				1,0000					Input - 100% Cust
<b>Total Customer Information Expenses</b>	<b>322,529</b>									
Sales Expenses										
Supervision	0				1,0000					Input - 100% Cust
Demonstrating & Selling Expenses	0				1,0000					Input - 100% Cust
Advertising Expenses	0				1,0000					Input - 100% Cust
Misc Sales Expenses	0				1,0000					Input - 100% Cust
<b>Total Sales Expenses</b>	<b>0</b>									
Subtotal Expenses	9,564,210	0.0610	0.0370	0.1363	0.4703	0.1635	0.0953	0.0029		
Subtotal Expenses, excl PG/Uncollect	9,564,210	0.0610	0.0370	0.1363	0.4703	0.1635	0.0953	0.0029		
Administrative & General Expenses										
Admin & General Salaries										
Admin & Gen Exp Alloc	3,574,905	0.0610	0.0503	0.1421	0.4634	0.1675	0.0759	0.0031		4-Factor
Throughput	0	1,0000			1,0000					Input - 100% Throughput
Plant in Service	0	0.1023	0.0485	0.2689	0.0954	0.3163	0.0914	0.0049		as Plant in Service (57)
All Customers	0				1,0000					Input - 100% Cust
Revenues From Retail Rates	0									Input - 100% Rev
Labor Expense	0									as Labor O&M Exp. (BS340)
Office Supplies & Expenses										
Admin & Gen Exp Alloc	73,452	0.0610	0.0503	0.1421	0.4634	0.1675	0.0759	0.0031		4-Factor
Throughput	0	1,0000			1,0000					Input - 100% Throughput
Plant in Service	0	0.1023	0.0485	0.2689	0.0954	0.3163	0.0914	0.0049		as Plant in Service (57)
All Customers	0				1,0000					Input - 100% Cust
Revenues From Retail Rates	0									Input - 100% Rev
Labor Expense	0									as Labor O&M Exp. (BS340)
Admin Expenses Transferred - CR										
Admin & Gen Exp Alloc	0	0.0610	0.0503	0.1421	0.4634	0.1675	0.0759	0.0031		4-Factor
Throughput	0	1,0000			1,0000					Input - 100% Throughput
Plant in Service	0	0.1023	0.0485	0.2689	0.0954	0.3163	0.0914	0.0049		as Plant in Service (57)
All Customers	0				1,0000					Input - 100% Cust
Revenues From Retail Rates	0									Input - 100% Rev
Labor Expense	0									as Labor O&M Exp. (BS340)
Outside Services Employed										
Admin & Gen Exp Alloc	5,616	0.0610	0.0503	0.1421	0.4634	0.1675	0.0759	0.0031		4-Factor
Throughput	0	1,0000			1,0000					Input - 100% Throughput
Plant in Service	0	0.1023	0.0485	0.2689	0.0954	0.3163	0.0914	0.0049		as Plant in Service (57)
All Customers	0				1,0000					Input - 100% Cust
Revenues From Retail Rates	0									Input - 100% Rev
Labor Expense	0									as Labor O&M Exp. (BS340)
Property Insurance Premium										
Admin & Gen Exp Alloc	0	0.0610	0.0503	0.1421	0.4634	0.1675	0.0759	0.0031		4-Factor
Throughput	0	1,0000			1,0000					Input - 100% Throughput
Plant in Service	0	0.1023	0.0485	0.2689	0.0954	0.3163	0.0914	0.0049		as Plant in Service (57)
All Customers	0				1,0000					Input - 100% Cust
Revenues From Retail Rates	0									Input - 100% Rev
Labor Expense	0									as Labor O&M Exp. (BS340)
Injuries & Damages										
Admin & Gen Exp Alloc	69,281	0.0610	0.0503	0.1421	0.4634	0.1675	0.0759	0.0031		4-Factor
Throughput	0	1,0000			1,0000					Input - 100% Throughput
Plant in Service	0	0.1023	0.0485	0.2689	0.0954	0.3163	0.0914	0.0049		as Plant in Service (57)

0	All Customers	0	1,0000						Input - 100% Cust Input - 100% Rev as Labor O&M Exp. (BS340)
0	Revenues From Retail Rates	0							
0	Labor Expense	0							
0	Employee Pension & Benefits	0							
0	Admin & Gen Exp Alloc	0		0.1421				0.0031	4-Factor Input - 100% Throughput as Plant in Service (57)
0	Throughput	0	0.0610	0.0503	0.0368			0.0049	Input - 100% Cust Input - 100% Rev as Labor O&M Exp. (BS340)
0	Plant in Service	0	1.0000						
0	All Customers	0	0.1023	0.0485	0.0723				
0	Revenues From Retail Rates	0							
0	Labor Expense	0							
0	Franchise Requirements	0							
0	Admin & Gen Exp Alloc	0		0.1421				0.0031	4-Factor Input - 100% Throughput as Plant in Service (57)
0	Throughput	0	0.0610	0.0503	0.0368			0.0049	Input - 100% Cust Input - 100% Rev as Labor O&M Exp. (BS340)
0	Plant in Service	0	1.0000						
0	All Customers	0	0.1023	0.0485	0.0723				
0	Revenues From Retail Rates	0							
0	Labor Expense	0							
197,996	Regulatory Commission Expenses	0							
0	Admin & Gen Exp Alloc	0		0.1421				0.0031	4-Factor Input - 100% Throughput as Plant in Service (57)
0	Throughput	0	0.0610	0.0503	0.0368			0.0049	Input - 100% Cust Input - 100% Rev as Labor O&M Exp. (BS340)
0	Plant in Service	0	1.0000						
0	All Customers	0	0.1023	0.0485	0.0723				
0	Revenues From Retail Rates	0							
0	Labor Expense	0							
61,301	Miscellaneous & General Expense	0							
0	Admin & Gen Exp Alloc	0		0.1421				0.0031	4-Factor Input - 100% Throughput as Plant in Service (57)
0	Throughput	0	0.0610	0.0503	0.0368			0.0049	Input - 100% Cust Input - 100% Rev as Labor O&M Exp. (BS340)
0	Plant in Service	0	1.0000						
0	All Customers	0	0.1023	0.0485	0.0723				
0	Revenues From Retail Rates	0							
0	Labor Expense	0							
0	Rents	0							
0	Admin & Gen Exp Alloc	0		0.1421				0.0031	4-Factor Input - 100% Throughput as Plant in Service (57)
0	Throughput	0	0.0610	0.0503	0.0368			0.0049	Input - 100% Cust Input - 100% Rev as Labor O&M Exp. (BS340)
0	Plant in Service	0	1.0000						
0	All Customers	0	0.1023	0.0485	0.0723				
0	Revenues From Retail Rates	0							
0	Labor Expense	0							
0	Maintenance of General Plant	0							
0	Admin & Gen Exp Alloc	0		0.1421				0.0031	4-Factor Input - 100% Throughput as Labor O&M Exp. (BS340)
0	Throughput	0	0.0610	0.0503	0.0368				

Description	1 Sch 101	2 Sch 111	3 Sch 121	4 Sch 131	5 Sch 146	6 Open
<b>Operation &amp; Maintenance Expenses</b>						
Purchased Gas Expenses	0	0	0	0	0	0
Proforma Purchased Gas Expense	0	0	0	0	0	0
Gas Research Contributions	297,507	128,899	0	2,273	15,638	0
Other Gas Expenses	297,507	128,899	0	2,273	15,638	0
Total Purchased Gas Expenses	297,507	128,899	0	2,273	15,638	0
Underground Storage Expenses						
Supervision & Engineering	7,944	2,339	0	41	166	0
Maps & Records	0	0	0	0	0	0
Wells Expenses	0	0	0	0	0	0
Lines Expenses	0	0	0	0	0	0
Compressor Station Expenses	0	0	0	0	0	0
Compressor Station Fuel & Power	0	0	0	0	0	0
Measuring & Regulator Station	0	0	0	0	0	0
Purification Expenses	0	0	0	0	0	0
Other Expenses	0	0	0	0	0	0
Storage Well Royalties & Rents	0	0	0	0	0	0
Rents	0	0	0	0	0	0
Total Underground Storage Operation	7,944	2,339	0	41	166	0
Supervision & Engineering	0	0	0	0	0	0
Maps & Records	0	0	0	0	0	0
Wells Expenses	0	0	0	0	0	0
Lines Expenses	0	0	0	0	0	0
Compressor Station Expenses	0	0	0	0	0	0
Compressor Station Fuel & Power	0	0	0	0	0	0
Measuring and Regulator Station Expense	0	0	0	0	0	0
Other Equipment	0	0	0	0	0	0
Total Underground Storage Maintenan	0	0	0	0	0	0
Total Underground Storage Expense	7,944	2,339	0	41	166	0
Distribution Expenses						
Supervision & Engineering	814,373	124,438	0	1,544	42,335	0
Distribution Load Dispatching	0	0	0	0	0	0
Mains & Services Expense	1,155,098	174,997	0	2,146	63,588	0
Measuring & Regulating Stations-General	43,596	10,540	0	173	5,258	0
Measuring & Regulating Stations-Industria	3,438	2,920	0	49	468	0
Measuring & Regulating Stations-City Gat	31,005	7,496	0	123	3,739	0
Meters & House Regulators Expenses	1,972	225	0	3	24	0
Customer Installations	867,582	16,167	0	11	210	0
Other Distribution Expense	1,070,688	132,375	0	1,614	42,099	0
Rents	5,685	703	0	9	224	0
Total Distribution Operation	3,993,437	469,862	0	5,670	157,946	0
Supervision & Engineering	52,707	8,054	0	100	2,740	0
Structures & Improvements	0	0	0	0	0	0
Mains	406,713	101,801	0	1,304	37,890	0
Measuring & Regulating Stations-General	73,926	17,873	0	293	8,916	0
Measuring & Regulating Stations-Industria	13,375	11,360	0	192	1,822	0
Measuring & Regulating Stations-City Gat	13,186	3,188	0	52	1,590	0
Services	425,993	7,910	0	19	1,608	0
Meters & House Regulators	642,931	73,249	0	819	7,767	0

Other Equipment	62,285	as Distrib Plant (40)	0	118	3,238	0
Total Distribution Maintenance	1,691,116		0	2,897	65,571	0
Total Distribution Expenses	5,684,553		0	8,567	223,516	0
Customer Accounting Expenses						
Supervision	47,351	Input - 100% Cust	0	1	11	0
Meter Reading	1,004,066	Input - 100% Cust	0	12	244	0
Customer Records & Collection	1,994,426	Input - 100% Cust	0	24	484	0
Uncollectible Accounts	0	Input - 100% Rev	0	0	0	0
Misc Customer Accounts Expenses	59,024	Input - 100% Cust	0	1	14	0
Total Customer Accounting Expenses	3,104,867		0	38	753	0
Customer Information Expenses						
Supervision	0	Input - 100% Cust	0	0	0	0
Customer Assistance Expenses	211,660	Input - 100% Cust	0	3	51	0
Customer Assistance Expenses	0	Input - Peak & Avg Calc	0	0	0	0
Advertising	87,220	Input - 100% Cust	0	1	21	0
Misc Customer Service & Info Expense	23,649	Input - 100% Cust	0	0	6	0
Total Customer Information Expenses	322,529		0	4	78	0
Sales Expenses						
Supervision	0	Input - 100% Cust	0	0	0	0
Demonstrating & Selling Expenses	0	Input - 100% Cust	0	0	0	0
Advertising Expenses	0	Input - 100% Cust	0	0	0	0
Misc Sales Expenses	0	Input - 100% Cust	0	0	0	0
Total Sales Expenses	0		0	0	0	0
Subtotal Expenses	9,564,210		0	10,922	240,152	0
Subtotal Expenses, excl PG/Uncollect	9,564,210		0	10,922	240,152	0
Administrative & General Expenses						
Admin & General Salaries						
Admin & Gen Exp Alloc	3,574,905	4-Factor	0	4,337	91,087	0
Throughput	0	Input - 100% Throughput	0	0	0	0
Plant in Service	0	as Plant in Service (57)	0	0	0	0
All Customers	0	Input - 100% Cust	0	0	0	0
Revenues From Retail Rates	0	Input - 100% Rev	0	0	0	0
Labor Expense	0	as Labor O&M Exp. (BS340)	0	0	0	0
Office Supplies & Expenses						
Admin & Gen Exp Alloc	73,452	4-Factor	0	89	1,872	0
Throughput	0	Input - 100% Throughput	0	0	0	0
Plant in Service	0	as Plant in Service (57)	0	0	0	0
All Customers	0	Input - 100% Cust	0	0	0	0
Revenues From Retail Rates	0	Input - 100% Rev	0	0	0	0
Labor Expense	0	as Labor O&M Exp. (BS340)	0	0	0	0
Admin Expenses Transferred - CR						
Admin & Gen Exp Alloc	0	4-Factor	0	0	0	0
Throughput	0	Input - 100% Throughput	0	0	0	0
Plant in Service	0	as Plant in Service (57)	0	0	0	0
All Customers	0	Input - 100% Cust	0	0	0	0
Revenues From Retail Rates	0	Input - 100% Rev	0	0	0	0
Labor Expense	0	as Labor O&M Exp. (BS340)	0	0	0	0
Outside Services Employed						
Admin & Gen Exp Alloc	5,616	4-Factor	0	7	143	0
Throughput	0	Input - 100% Throughput	0	0	0	0
Plant in Service	0	as Plant in Service (57)	0	0	0	0

All Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenues From Retail Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense													
Property Insurance Premium	0	0	0	0	0	0	0	0	0	0	0	0	0
Admin & Gen Exp Alloc													
Throughput	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0
All Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenues From Retail Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense													
Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0	0	0
Admin & Gen Exp Alloc													
Throughput	69,281	4-Factor	60,636	6,795	84	1,765							
Plant in Service	0	Input - 100% Throughput	0	0	0	0							
All Customers	0	as Plant in Service (57)	0	0	0	0							
Revenues From Retail Rates	0	Input - 100% Cust	0	0	0	0							
Labor Expense	0	Input - 100% Rev	0	0	0	0							
Employee Pension & Benefits	0	as Labor O&M Exp. (BS340)	0	0	0	0							
Admin & Gen Exp Alloc													
Throughput	0	4-Factor	0	0	0	0							
Plant in Service	0	Input - 100% Throughput	0	0	0	0							
All Customers	0	as Plant in Service (57)	0	0	0	0							
Revenues From Retail Rates	0	Input - 100% Cust	0	0	0	0							
Labor Expense	0	Input - 100% Rev	0	0	0	0							
Franchise Requirements	0	as Labor O&M Exp. (BS340)	0	0	0	0							
Admin & Gen Exp Alloc													
Throughput	0	4-Factor	0	0	0	0							
Plant in Service	0	Input - 100% Throughput	0	0	0	0							
All Customers	0	as Plant in Service (57)	0	0	0	0							
Revenues From Retail Rates	0	Input - 100% Cust	0	0	0	0							
Labor Expense	0	Input - 100% Rev	0	0	0	0							
Regulatory Commission Expenses	0	as Labor O&M Exp. (BS340)	0	0	0	0							
Admin & Gen Exp Alloc	197,996	4-Factor	173,291	19,420	240	5,045							
Throughput	0	Input - 100% Throughput	0	0	0	0							
Plant in Service	0	as Plant in Service (57)	0	0	0	0							
All Customers	0	Input - 100% Cust	0	0	0	0							
Revenues From Retail Rates	0	Input - 100% Rev	0	0	0	0							
Labor Expense	0	as Labor O&M Exp. (BS340)	0	0	0	0							
Miscellaneous & General Expense	61,301	4-Factor	53,652	6,013	74	1,562							
Admin & Gen Exp Alloc													
Throughput	0	Input - 100% Throughput	0	0	0	0							
Plant in Service	0	as Plant in Service (57)	0	0	0	0							
All Customers	0	Input - 100% Cust	0	0	0	0							
Revenues From Retail Rates	0	Input - 100% Rev	0	0	0	0							
Labor Expense	0	as Labor O&M Exp. (BS340)	0	0	0	0							
Rents													
Admin & Gen Exp Alloc	0	4-Factor	0	0	0	0							
Throughput	0	Input - 100% Throughput	0	0	0	0							
Plant in Service	0	as Plant in Service (57)	0	0	0	0							
All Customers	0	Input - 100% Cust	0	0	0	0							
Revenues From Retail Rates	0	Input - 100% Rev	0	0	0	0							
Labor Expense	0	as Labor O&M Exp. (BS340)	0	0	0	0							
Maintenance of General Plant													
Admin & Gen Exp Alloc	0	4-Factor	0	0	0	0							
Throughput	0	Input - 100% Throughput	0	0	0	0							

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
981																
982	<b>Allocation Factor</b>	<b>Abbrev</b>	<b>Total</b>	<b>Sch 101</b>	<b>Sch 111</b>	<b>Sch 121</b>	<b>Sch 131</b>	<b>Sch 146</b>								
983	Throughput - All Schedules	E01	221,464,060	128,985,980	55,884,877	0	985,267	35,607,936								
984	Sales - Excludes 146	E04	185,856,124	128,985,980	55,884,877	0	985,267	0								
985	Throughput - Excludes 132 & 146	E06	184,870,857	128,985,980	55,884,877	0	0	0								
986	Purchased Gas - Commodity	E07	0	0	0	0	0	0								
987	GTI Expense	E08	82,136	60,623	21,236	0	276	0								
988	Coincident Peak - All	D01	1,584,408	1,054,338	372,677	0	5,805	151,587								
989	Coincident Peak - Small Mains	D02	1,427,015	1,054,338	372,677	0	0	0								
990	Purchased Gas - Demand	D05	0	0	0	0	0	0								
991	DA 132	D06	100	100	0	0	100	0								
992	DA 146	D07	100	0	0	0	0	100								
993	All Customers	C01	1,978,875	1,941,495	36,876	0	24	480								
994	Service Cost	C02	1,985,953	1,941,495	36,876	0	88	7,494								
995	Meter Cost	C03	2,224,657	1,941,495	253,454	0	2,833	26,876								
996	Regulator Cost	C04	1,978,875	1,941,495	36,876	0	24	480								
997	Ind Meas & Reg Cost	C06	43,415	0	36,876	0	624	5,915								
998	DA 101	C10	100	100	0	0	0	0								
999	Revenues From Retail Rates	R01	91,987,449	71,132,163	17,418,642	0	201,031	3,235,613								
1000																
1001	Throughput	E01	100.00%	58.24%	25.23%	0.00%	0.44%	16.08%								
1002	Sales	E04	100.00%	69.40%	30.07%	0.00%	0.53%	0.00%								
1003	Therms - Small Mains	E06	100.00%	69.77%	30.23%	0.00%	0.00%	0.00%								
1004	Purchased Gas - Commodity	E07	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%								
1005	GTI Expense	E08	100.00%	73.81%	25.86%	0.00%	0.34%	0.00%								
1006	Coincident Peak - All	D01	100.00%	66.54%	23.52%	0.00%	0.37%	9.57%								
1007	Coincident Peak - Small Mains	D02	100.00%	73.88%	26.12%	0.00%	0.00%	0.00%								
1008	Purchased Gas - Demand	D05	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%								
1009	DA 131/132	D06	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%								
1010	DA 146	D07	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%								
1011	All Customers	C01	100.00%	98.11%	1.86%	0.00%	0.00%	0.02%								
1012	Service Cost	C02	100.00%	97.76%	1.86%	0.00%	0.00%	0.38%								
1013	Meter Cost	C03	100.00%	87.27%	11.39%	0.00%	0.13%	1.21%								
1014	Regulator Cost	C04	100.00%	98.11%	1.86%	0.00%	0.00%	0.02%								
1015	Ind Meas & Reg Cost	C06	100.00%	0.00%	84.94%	0.00%	1.44%	13.62%								
1016	DA 101	C10	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%								
1017	Revenues From Retail Rates	R01	100.00%	77.33%	18.94%	0.00%	0.22%	3.52%								
1018																
1019																
1020	Throughput Therms		128,985,980	55,884,877	0	985,267	35,607,936									
1021	Peak Therms		1,054,338	372,677	0	5,805	151,587									
1022	No. of Cust. Bills--Annual		1,941,495	36,876	0	24	480									
1023																
1024	<u>Customer Weightings</u>															
1025	All Customers		1	1	0	1	1	1								
1026	Service Cost		1	1	0	4	16	16								
1027	Meter Cost		1.00	6.87	-	118.02	55.99	55.99								
1028	Regulator Cost		1	1	0	1	1	1								
1029	Installations Cost		1	1	0	1	1	1								
1030	Ind Meas & Reg Cost		0	1.00	-	26.02	12.32	12.32								

Input from Proforma Revenue Study  
 same as Throughput, less Transport & Interruptible  
 - not used -  
 Input GTI Contributions  
 Input from Peak Study  
 - not used -  
 - not used -  
 Direct Assignment Schedule 131/132  
 Direct Assignment Schedule 146  
 Unweighted Customers  
 Wtd Avg Service Cost  
 Weighted Average Meter Cost  
 - not used -  
 Direct Assigned to Handbilled Customers  
 Direct Assigned to Residential  
 Input Revenue From Rates

Input from Proforma Revenue Study  
 Input from Peak Study  
 Input from Proforma Revenue Study

Input from Typical Service Cost Study  
 Input from Meter Cost Study

Input from Meter Cost Study



AVISTA UTILITIES -- Base Case Allocation Percentages

A	B	C	D	E	F	G	H	I
	Abbrev	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146	
			1	2	3	4	5	
981								
982	<b>Allocation Factor</b>							
1046	<b>Allocated Dollars - Rate Base</b>							
1047	Throughput	40,710,559	23,710,806	10,273,019	0	181,116	6,545,617	
1048	Sales	23,646,816	16,411,123	7,110,336	0	125,357	0	
1049	Therms - Small Mains	28,146,819	19,638,277	8,508,542	0	0	0	
1050	Purchased Gas - Commodity	0	0	0	0	0	0	
1051	GTI Expense	0	0	0	0	0	0	
1052	Coincident Peak - All	104,975,366	69,855,426	24,691,836	0	384,639	10,043,465	
1053	Coincident Peak - Small Mains	0	0	0	0	0	0	
1054	Purchased Gas - Demand	0	0	0	0	0	0	
1055	DA 131	0	0	0	0	0	0	
1056	DA 146	0	0	0	0	0	0	
1057	All Customers	39,295,415	38,553,144	732,263	0	477	9,532	
1058	Service Cost	115,446,829	112,862,384	2,143,664	0	5,122	435,659	
1059	Meter Cost	39,015,035	34,049,061	4,444,967	0	49,675	471,332	
1060	Regulator Cost	0	0	0	0	0	0	
1061	Ind Meas & Reg Cost	1,577,160	0	1,339,611	0	22,682	214,867	
1062	DA 101	6,177,000	6,177,000	0	0	0	0	
1063	Revenues From Retail Rates	0	0	0	0	0	0	
1064								
1065	<b>Total</b>	<b>398,991,000</b>	<b>321,257,221</b>	<b>59,244,238</b>	<b>0</b>	<b>769,069</b>	<b>17,720,472</b>	
1066								
1067	<b>Allocated Dollars - Pre-tax Operating Expenses</b>							
1068	Throughput	4,869,031	2,835,840	1,228,665	0	21,662	782,864	
1069	Sales	3,888,315	2,698,529	1,169,173	0	20,613	0	
1070	Therms - Small Mains	2,974,665	2,075,449	899,216	0	0	0	
1071	Purchased Gas - Commodity	0	0	0	0	0	0	
1072	GTI Expense	83,000	61,261	21,460	0	279	0	
1073	Coincident Peak - All	11,467,651	7,631,101	2,697,370	0	42,019	1,097,162	
1074	Coincident Peak - Small Mains	0	0	0	0	0	0	
1075	Purchased Gas - Demand	0	0	0	0	0	0	
1076	DA 131	0	0	0	0	0	0	
1077	DA 146	0	0	0	0	0	0	
1078	All Customers	21,274,928	20,873,055	396,455	0	258	5,160	
1079	Service Cost	13,822,578	13,513,139	256,663	0	613	52,162	
1080	Meter Cost	6,373,982	5,562,679	726,185	0	8,116	77,003	
1081	Regulator Cost	0	0	0	0	0	0	
1082	Ind Meas & Reg Cost	246,850	0	209,670	0	3,550	33,630	
1083	DA 101	2,632,000	2,632,000	0	0	0	0	
1084	Revenues From Retail Rates	4,340,000	3,356,040	821,818	0	9,485	152,657	
1085								
1086	<b>Total</b>	<b>71,973,000</b>	<b>61,239,095</b>	<b>8,426,674</b>	<b>0</b>	<b>106,594</b>	<b>2,200,638</b>	

WASHINGTON GAS

**Meter, Services, Meter Reading & Billing Costs by Schedule at Proposed Rate of Return**

	Total	Sch 101	Sch 111	Sch 121	Sch 131	Sch 146
380 Services	\$ 185,334,000	\$ 181,185,029	\$ 3,441,358	\$ 0	\$ 8,223	\$ 699,390
380 Services Accum. Depr.	\$ (61,747,000)	\$ (60,364,704)	\$ (1,146,544)	\$ (0)	\$ (2,740)	\$ (233,013)
Total Services	\$ 123,587,000	\$ 120,820,325	\$ 2,294,814	\$ 0	\$ 5,483	\$ 466,377
381 Meters	\$ 49,799,000	\$ 43,460,404	\$ 5,673,579	\$ -	\$ 63,406	\$ 601,611
381 Meters Accum. Depr.	\$ (11,217,000)	\$ (9,789,260)	\$ (1,277,948)	\$ -	\$ (14,282)	\$ (135,510)
Total Meters	\$ 38,582,000	\$ 33,671,144	\$ 4,395,631	\$ -	\$ 49,124	\$ 466,101
Total Rate Base	\$ 162,169,000	\$ 154,491,469	\$ 6,690,445	\$ 0	\$ 54,607	\$ 932,478
Return on Rate Base @ 7.52%	\$ 12,195,109	\$ 11,617,758	\$ 503,121	\$ 0	\$ 4,106	\$ 70,122
Tax Benefit of Interest Expense	\$ (1,458,710)	\$ (1,389,651)	\$ (60,181)	\$ (0)	\$ (491)	\$ (8,388)
Revenue Conversion Factor	\$ 0.75512	\$ 0.75512	\$ 0.75512	\$ 0.75512	\$ 0.75512	\$ 0.75512
Rate Base Revenue Requirement	\$ 14,218,173	\$ 13,545,046	\$ 586,585	\$ 0	\$ 4,788	\$ 81,755
380 Services Depr Exp	\$ 4,222,000	\$ 4,127,484	\$ 78,396	\$ 0	\$ 187	\$ 15,932
381 Meters Depr Exp	\$ 1,734,000	\$ 1,513,290	\$ 197,554	\$ -	\$ 2,208	\$ 20,948
892-MT Services Exp	\$ 1,144,000	\$ 1,118,390	\$ 21,242	\$ 0	\$ 51	\$ 4,317
893-MT Meters Exp	\$ 1,411,000	\$ 1,231,403	\$ 160,755	\$ -	\$ 1,797	\$ 17,046
902-OP Meter Reading	\$ 1,942,000	\$ 1,905,317	\$ 36,189	\$ -	\$ 24	\$ 471
903-OP Billing Exp	\$ 4,535,000	\$ 4,449,336	\$ 84,509	\$ -	\$ 55	\$ 1,100
Total Expenses	\$ 14,988,000	\$ 14,345,220	\$ 578,644	\$ 0	\$ 4,321	\$ 59,815
Revenue Conversion Factor	\$ 0.955845	\$ 0.955845	\$ 0.955845	\$ 0.955845	\$ 0.955845	\$ 0.955845
Expense Revenue Requirement	\$ 15,680,367	\$ 15,007,893	\$ 605,375	\$ 0	\$ 4,521	\$ 62,578
Total Customer Costs	\$ 29,898,540	\$ 28,552,939	\$ 1,191,960	\$ 0	\$ 9,308	\$ 144,333
Total Customers Bills	1,978,875	1,941,495	36,876	0	24	480
Avg Unit Cost	\$ 15.11	\$ 14.71	\$ 32.32	\$ 3.15	\$ 387.84	\$ 300.69