

AVISTA UTILITIES
 WASHINGTON NATURAL GAS - PRO FORMA STUDY
 CROSS CHECK
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014
 (000'S OF DOLLARS)

Updated to reflect
 12,2014 actual results

Line No.	DESCRIPTION	Planned Capital Add Dec 2014 EOP	Planned Capital Add-Dec '14 EOP-Update
	Adjustment Number	3.07	3.07U
	Workpaper Reference	G-CAP14	G-CAP14
	REVENUES		
1	Total General Business	\$ -	\$ -
2	Total Transportation	-	-
3	Other Revenues	-	-
4	Total Gas Revenues	-	-
	EXPENSES		
	Production Expenses		
5	City Gate Purchases	-	-
6	Purchased Gas Expense	-	-
7	Net Nat Gas Storage Trans	-	-
8	Total Production	-	-
	Underground Storage		
9	Operating Expenses	-	-
10	Depreciation/Amortization	14	(4)
11	Taxes	-	-
12	Total Underground Storage	14	(4)
	Distribution		
13	Operating Expenses	-	-
14	Depreciation/Amortization	399	(261)
15	Taxes	-	-
16	Total Distribution	399	(261)
17	Customer Accounting	-	-
18	Customer Service & Information	-	-
19	Sales Expenses	-	-
	Administrative & General		
20	Operating Expenses	-	-
21	Depreciation/Amortization	708	(635)
22	Regulatory Amortizations	-	-
23	Taxes	-	-
24	Total Admin. & General	708	(635)
25	Total Gas Expense	1,121	(900)
26	OPERATING INCOME BEFORE FIT	(1,121)	900
	FEDERAL INCOME TAX		
27	Current Accrual	(392)	315
28	Debt Interest	(28)	(4)
29	Deferred FIT	-	-
30	Amort ITC	-	-
31	NET OPERATING INCOME	\$ (701)	\$ 589
	RATE BASE		
	PLANT IN SERVICE		
32	Underground Storage	\$ 287	\$ 321
33	Distribution Plant	11,785	1,494
34	General Plant	4,378	(3,284)
35	Total Plant in Service	16,450	(1,469)
	ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	(299)	98
37	Distribution Plant	(4,159)	(251)
38	General Plant	(1,684)	1,280
39	Total Accumulated Depreciation/Amortization	(6,142)	1,127
40	NET PLANT	10,308	(342)
41	DEFERRED TAXES	(7,348)	770
42	Net Plant After DFIT	2,960	428
43	GAS INVENTORY	-	-
44	GAIN ON SALE OF BUILDING	-	-
45	OTHER	-	-
46	WORKING CAPITAL	-	-
47	TOTAL RATE BASE	\$ 2,960	\$ 428

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 CROSS CHECK
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 (000'S OF DOLLARS)

Updated to reflect 12.2014 update and
 July 10th Staff_DR_XX

Line No.	DESCRIPTION	Pro Forma Sub-Total	Planned Capital Add 2015 EOP	Planned Capital Add 2016 AMA
	Adjustment Number		4.01	4.02
	Workpaper Reference	PF-STtl	G-CAP15	G-CAP16
	REVENUES			
1	Total General Business	\$ 166,731	\$ -	\$ -
2	Total Transportation	4,183	-	-
3	Other Revenues	277	-	-
4	Total Gas Revenues	171,191	-	-
	EXPENSES			
	Production Expenses			
5	City Gate Purchases	87,867	-	-
6	Purchased Gas Expense	877	-	-
7	Net Nat Gas Storage Trans	-	-	-
8	Total Production	88,744	-	-
	Underground Storage			
9	Operating Expenses	858	-	-
10	Depreciation/Amortization	402	32	6
11	Taxes	269	-	-
12	Total Underground Storage	1,529	32	6
	Distribution			
13	Operating Expenses	11,434	-	-
14	Depreciation/Amortization	8,519	696	184
15	Taxes	9,549	-	-
16	Total Distribution	29,502	696	184
17	Customer Accounting	6,853	-	-
18	Customer Service & Information	971	-	-
19	Sales Expenses	1	-	-
	Administrative & General			
20	Operating Expenses	13,240	-	-
21	Depreciation/Amortization	4,389	1,730	210
22	Regulatory Amortizations	-	-	-
23	Taxes	-	-	-
24	Total Admin. & General	17,629	1,730	210
25	Total Gas Expense	145,229	2,458	400
26	OPERATING INCOME BEFORE FIT	25,962	(2,458)	(400)
	FEDERAL INCOME TAX			
27	Current Accrual	6,145	(860)	(140)
28	Debt Interest	(101)	(243)	(16)
29	Deferred FIT	2,079	-	-
30	Amort ITC	(22)	-	-
31	NET OPERATING INCOME	\$ 17,860	\$ (1,354)	\$ (244)
	RATE BASE			
	PLANT IN SERVICE			
32	Underground Storage	\$ 25,540	\$ 683	\$ 376
33	Distribution Plant	345,718	16,176	7,314
34	General Plant	59,773	20,996	1,515
35	Total Plant in Service	431,031	37,855	9,205
	ACCUMULATED DEPRECIATION/AMORT			
36	Underground Storage	(9,546)	(407)	(209)
37	Distribution Plant	(117,692)	(5,698)	(3,313)
38	General Plant	(17,402)	(2,873)	(2,201)
39	Total Accumulated Depreciation/Amortization	(144,640)	(8,978)	(5,723)
40	NET PLANT	286,391	28,877	3,482
41	DEFERRED TAXES	(64,933)	(2,922)	(1,775)
42	Net Plant After DFIT	221,458	25,955	1,707
43	GAS INVENTORY	12,801	-	-
44	GAIN ON SALE OF BUILDING	-	-	-
45	OTHER	(428)	-	-
46	WORKING CAPITAL	10,371	-	-
47	TOTAL RATE BASE	\$ 244,202	\$ 25,955	\$ 1,707