

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS - Pro Forma and
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
(000'S OF DOLLARS)

DESCRIPTION	RECON	TP 9.21 Plant G - Retirement	
	12.31.2023 AMA Balance Restated	2024 Effects from 2021 Plant	2024 Effects of Retirements
EXPENSES			
Intangible	6,855	-	(1,398)
Underground Storage	517	-	-
Distribution	16,728	-	(76)
General	4,821	-	(1,027)
Total Natural Gas Expenses	28,921	-	(2,501)
RATE BASE			
PLANT IN SERVICE			
Intangible	46,859	-	(6,722)
Underground Storage	35,395	-	(6)
Distribution	662,437	-	(3,248)
General	116,876	-	(5,976)
Total Plant in Service	861,567	-	(15,952)
ACCUMULATED DEPRECIATION/AMORT			
Intangible	(25,889)	(5,114)	6,722
Underground Storage	(13,464)	(485)	6
Distribution	(188,443)	(15,315)	3,248
General	(37,874)	(5,190)	5,976
Total Accumulated Depreciation	(265,671)	(26,104)	15,952
NET PLANT	595,896	(26,104)	-
ACCUMULATED DEFERRED TAXES			
Intangible	(3,472)	530	-
Underground Storage	(3,299)	49	-
Distribution	(61,253)	905	-
General	(13,374)	1,423	-
ACCUMULATED DEFERRED TAXES	(81,397)	2,907	-
Net Plant After ADFIT	514,499	(23,197)	-

Avista

Mr. Baldwin-Bonney Workpapers

3.15,4.01,4.02,5.08 Pro Forma Provisional Capital Additions Sum
Workpaper Ref. G-CAP SUMM

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Adjustment 5.08 - Provisional 2024 Additions - AMA					
DESCRIPTION	2022-2024 Plant Additions Short-Lived Assets	2022-2024 Plant Additions Programmatic	2022-2024 Plant Additions Mandatory & Compliance	2022-2024 Plant Additions Large & Distinct	12.31.2024 AMA Adjustment 5.08
EXPENSES					
Intangible	1,038	-	-	0	(360)
Underground Storage	-	-	-	22	22
Distribution	-	498	424	0	846
General	281	133	23	41	(549)
Total Natural Gas Expenses	1,319	631	447	63	(41)
RATE BASE					
PLANT IN SERVICE					
Intangible	4,533	-	-	1	(2,188)
Underground Storage	-	-	-	1,425	1,419
Distribution	-	21,095	18,004	0	35,851
General	2,361	2,649	535	899	468
Total Plant in Service	6,894	23,744	18,539	2,325	35,550
ACCUMULATED DEPRECIATION/AMORT					
Intangible	(1,737)	(1)	-	(1)	(131)
Underground Storage	-	-	-	(44)	(523)
Distribution	-	(1,172)	(855)	0	(14,094)
General	(406)	(334)	(36)	(73)	(63)
Total Accumulated Depreciation	(2,143)	(1,507)	(891)	(118)	(14,811)
NET PLANT	4,751	22,237	17,648	2,207	20,739
ACCUMULATED DEFERRED TAXES					
Intangible	(250)	-	-	-	280
Underground Storage	-	-	-	(34)	15
Distribution	-	(348)	(271)	-	286
General	(135)	(278)	(39)	(93)	878
ACCUMULATED DEFERRED TAXES	(385)	(626)	(310)	(127)	1,459
Net Plant After ADFIT	4,366	21,611	17,338	2,080	22,198

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	12.31.2024 AMA Balance Restated
EXPENSES	
Intangible	6,495
Underground Storage	539
Distribution	17,574
General	4,272
Total Natural Gas Expenses	28,880
RATE BASE	
PLANT IN SERVICE	
Intangible	44,671
Underground Storage	36,814
Distribution	698,288
General	117,344
Total Plant in Service	897,117
ACCUMULATED DEPRECIATION/AMORT	
Intangible	(26,021)
Underground Storage	(13,987)
Distribution	(202,537)
General	(37,937)
Total Accumulated Depreciation	(280,481)
NET PLANT	616,636
ACCUMULATED DEFERRED TAXES	
Intangible	(3,192)
Underground Storage	(3,284)
Distribution	(60,966)
General	(12,497)
ACCUMULATED DEFERRED TAXES	(79,939)
Net Plant After ADFIT	536,697