

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-22 _____

DOCKET NO. UG-22 _____

EXH. EMA-3

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
(000'S OF DOLLARS)

		December 2022 RY1						
				WITH 12.2022 PROPOSED RATES				
Line No.	DESCRIPTION	Actual Per Results Report	Total Restate Adjustments	Restated Results Total (1)	Total Pro Forma Adjustments	Pro Forma 12.2022 Adjusted Total (2)	Proposed Revenues & Related Exp	12.2022 Proposed Total
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>
REVENUES								
1	Total General Business	\$156,530	\$ (1,716)	\$154,814	\$ (44,946)	\$109,868	\$10,922	\$120,790
2	Total Transportation	4,817	(122)	4,695	296	4,991		4,991
3	Other Revenues	48,647	(49,074)	(427)	4,298	3,871		3,871
4	Total Gas Revenues	209,994	(50,912)	159,082	(40,352)	118,730	10,922	129,652
EXPENSES								
Production Expenses								
5	City Gate Purchases	96,285	(45,796)	50,489	(50,489)	-		-
6	Purchased Gas Expense	762	2	764	53	817		817
7	Net Nat Gas Storage Trans	(6,010)	6,010	-	-	-		-
8	Total Production	91,037	(39,784)	51,253	(50,436)	817	-	817
Underground Storage								
9	Operating Expenses	1,957	-	1,957	321	2,278		2,278
10	Depreciation	467	-	467	50	517		517
11	Taxes	187	-	187	31	218		218
12	Total Underground Storage	2,611	-	2,611	402	3,013	-	3,013
Distribution								
13	Operating Expenses	12,281	(14)	12,267	1,145	13,412		13,412
14	Depreciation	14,391	(11)	14,380	2,337	16,717		16,717
15	Taxes	14,862	(5,395)	9,467	(1,166)	8,301	419	8,720
16	Total Distribution	41,534	(5,420)	36,114	2,316	38,430	419	38,849
17	Customer Accounting	4,562	1,931	6,493	251	6,744	36	6,780
18	Customer Service & Information	9,284	(8,505)	779	111	890		890
19	Sales Expenses	-	-	-	-	-		-
Administrative & General								
20	Operating Expenses	20,606	353	20,959	1,899	22,858	22	22,880
21	Depreciation/Amortization	12,268	-	12,268	(592)	11,676		11,676
22	Regulatory Amortizations	(4,848)	2,753	(2,095)	3,064	969		969
23	Taxes	929	-	929	-	929		929
24	Total Admin. & General	28,955	3,106	32,061	4,371	36,432	22	36,454
25	Total Gas Expense	177,983	(48,672)	129,311	(42,986)	86,325	477	86,802
26	OPERATING INCOME BEFORE FIT	32,011	(2,240)	29,771	2,634	32,405	10,445	42,850
FEDERAL INCOME TAX								
27	Current Accrual	(3,545)	(219)	(3,764)	553	(3,211)	2,193	(1,018)
28	Debt Interest	-	(71)	(71)	(264)	(335)		(335)
29	Deferred FIT	6,172	363	6,535	27	6,562		6,562
30	Amort ITC	(2)	-	(2)	-	(2)		(2)
31	NET OPERATING INCOME	29,386	(2,313)	27,073	2,318	29,391	8,252	37,643
RATE BASE: PLANT IN SERVICE								
32	Underground Storage	32,352	737	33,089	2,306	35,395		35,395
33	Distribution Plant	571,039	21,202	592,241	70,196	662,437		662,437
34	General Plant	158,395	2,983	161,378	2,357	163,735		163,735
35	Total Plant in Service	761,786	24,922	786,708	74,859	861,567	-	861,567
ACCUMULATED DEPREC/AMORT								
36	Underground Storage	(12,363)	(233)	(12,596)	(868)	(13,464)		(13,464)
37	Distribution Plant	(161,309)	(5,546)	(166,855)	(21,588)	(188,443)		(188,443)
38	General Plant	(52,407)	(4,044)	(56,451)	(11,410)	(67,861)		(67,861)
39	Total Accum. Depreciation/Amort.	(226,079)	(9,823)	(235,902)	(33,866)	(269,768)	-	(269,768)
40	NET PLANT	535,707	15,099	550,806	40,993	591,799	-	591,799
41	DEFERRED FIT	(97,558)	11,623	(85,935)	4,284	(81,651)		(81,651)
42	Net Plant After DFIT	438,149	26,722	464,871	45,277	510,148	-	510,148
43	GAS INVENTORY	11,642	-	11,642	-	11,642		11,642
44	GAIN ON SALE OF BUILDING	-	-	-	-	-		-
45	OTHER	(5,644)	(12,205)	(17,849)	8,512	(9,337)		(9,337)
46	WORKING CAPITAL	2,649	(160)	2,489	-	2,489		2,489
47	TOTAL RATE BASE	446,796	14,357	461,153	53,789	514,942	0	514,942
48	RATE OF RETURN	6.58%		5.87%		5.71%		7.31%

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
(000'S OF DOLLARS)

		December 2023 RY2					
		WITH 12.2022 PROPOSED RATES			WITH 12.2023 PROPOSED RATES		
Line No.	DESCRIPTION	12.2022 Pro Forma Total	12.2023 Total Adjustments	12.2023 Pro Forma Total	12.2022 Proposed Revenues & Related Exp	12.2023 Proposed Revenues & Related Exp	12.2023 Pro Forma Proposed Total
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>
REVENUES							
1	Total General Business	\$109,868		\$109,868	\$10,922	\$2,172	\$122,962
2	Total Transportation	4,991	-	4,991			4,991
3	Other Revenues	3,871	1,357	5,228			5,228
4	Total Gas Revenues	118,730	1,357	120,087	10,922	2,172	133,181
EXPENSES							
Production Expenses							
5	City Gate Purchases	-	-	-			-
6	Purchased Gas Expense	817	28	845			845
7	Net Nat Gas Storage Trans	-	-	-			-
8	Total Production	817	28	845	-	-	845
Underground Storage							
9	Operating Expenses	2,278	142	2,420			2,420
10	Depreciation	517	22	539			539
11	Taxes	218	14	232			232
12	Total Underground Storage	3,013	178	3,191	-	-	3,191
Distribution							
13	Operating Expenses	13,412	466	13,878			13,878
14	Depreciation	16,717	846	17,563			17,563
15	Taxes	8,301	248	8,549	419	83	9,051
16	Total Distribution	38,430	1,560	39,990	419	83	40,492
17	Customer Accounting	6,744	202	6,946	36	7	6,989
18	Customer Service & Information	890	53	943			943
19	Sales Expenses	-	-	-			-
Administrative & General							
20	Operating Expenses	22,858	568	23,426	22	4	23,452
21	Depreciation/Amortization	11,676	(909)	10,767			10,767
22	Regulatory Amortizations	969	(195)	774			774
23	Taxes	929	-	929			929
24	Total Admin. & General	36,432	(536)	35,896	22	4	35,922
25	Total Gas Expense	86,325	1,485	87,810	477	94	88,381
26	OPERATING INCOME BEFORE FIT	32,405	(128)	32,277	10,445	2,078	44,799
FEDERAL INCOME TAX							
27	Current Accrual	(3,211)	(27)	(3,238)	2,193	436	(609)
28	Debt Interest	(335)	(99)	(434)			(434)
29	Deferred FIT	6,562	169	6,731			6,731
30	Amort ITC	(2)	-	(2)			(2)
31	NET OPERATING INCOME	29,391	(171)	29,220	8,252	1,642	39,113
RATE BASE: PLANT IN SERVICE							
32	Underground Storage	35,395	1,419	36,814			36,814
33	Distribution Plant	662,437	35,851	698,288			698,288
34	General Plant	163,735	(1,720)	162,015			162,015
35	Total Plant in Service	861,567	35,550	897,117	-	-	897,117
ACCUMULATED DEPREC/AMORT							
36	Underground Storage	(13,464)	(523)	(13,987)			(13,987)
37	Distribution Plant	(188,443)	(14,094)	(202,537)			(202,537)
38	General Plant	(67,861)	(194)	(68,055)			(68,055)
39	Total Accum. Depreciation/Amort.	(269,768)	(14,811)	(284,579)	-	-	(284,579)
40	NET PLANT	591,799	20,739	612,538	-	-	612,538
41	DEFERRED FIT	(81,651)	1,459	(80,192)			(80,192)
42	Net Plant After DFIT	510,148	22,198	532,346	-	-	532,346
43	GAS INVENTORY	11,642	-	11,642			11,642
44	GAIN ON SALE OF BUILDING	-	-	-			-
45	OTHER	(9,337)	(2,098)	(11,435)			(11,435)
46	WORKING CAPITAL	2,489	-	2,489			2,489
47	TOTAL RATE BASE	514,942	20,100	535,042	0	0	535,042
48	RATE OF RETURN	5.71%		5.46%			7.31%

AVISTA UTILITIES
CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021

Line No.	Description	Requested Rate Year 1 12.2022 (000's of Dollars)	Requested Rate Year 2 12.2023 (000's of Dollars)	Incremental Rate Year 2 12.2023 (000's of Dollars)
1	Pro Forma Rate Base	\$ 514,942	\$ 535,042	
2	Proposed Rate of Return	7.31%	7.31%	
3	Net Operating Income Requirement	\$37,642	\$39,112	
4	Pro Forma Net Operating Income	\$ 29,391	\$ 29,220	
5	Net Operating Income Deficiency	\$8,251	\$9,892	\$1,641
6	Conversion Factor	0.755463	0.755463	0.75546
7	Revenue Requirement	\$10,922	\$ 13,094	\$2,172
8	Total Base Distribution Revenues*	\$ 114,859		\$ 125,781
9	Percentage Base Distribution Revenue Increase	9.51%		1.73%
10	Total Present Billed Revenue	\$ 187,596		\$ 198,518
11	Percentage Billed Revenue Increase	5.82%		1.09%

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

AVISTA UTILITIES PROPOSED COST OF CAPITAL WASHINGTON NATURAL GAS			
Proposed Capital Structure			
Component	Capital Structure	Cost	Weighted Cost
Debt	51.5%	4.54%	2.34%
Common	48.5%	10.25%	4.97%
Total	<u>100.00%</u>		<u>7.31%</u>

.05% Flotation Costs included in ROE, Impact on Revenue Requirement

**AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021**

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038392
6	Total Expense	<u>0.043718</u>
7	Net Operating Income Before FIT	0.956282
8	Federal Income Tax @ 21%	<u>0.200819</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.755463</u></u>

AVISTA UTILITIES
 WASHINGTON NATURAL GAS
 TWELVE MONTHS ENDED SEPTEMBER 30, 2021
 (000'S OF DOLLARS)

RESTATEMENT ADJUSTMENTS

**ACTUAL
 RESULTS**

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	
		1.00 G-ROO	1.01 G-DFIT	1.02 G-DDC	1.03 G-WC	2.01 G-EBO	2.02 G-RPT	2.03 G-UE	2.04 G-RE	
	Adjustment Number	1.00	1.01	1.02	1.03	2.01	2.02	2.03	2.04	
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-EBO	G-RPT	G-UE	G-RE	
	REVENUES									
1	Total General Business	\$ 156,530	\$ -	\$ -	\$ -	(5,417)	\$ -	\$ -	\$ -	
2	Total Transportation	4,817	-	-	-	(122)	-	-	-	
3	Other Revenues	48,647	-	-	-	-	-	-	-	
4	Total Gas Revenues	209,994	-	-	-	(5,539)	-	-	-	
	EXPENSES									
	Production Expenses									
5	City Gate Purchases	96,285	-	-	-	-	-	-	-	
6	Purchased Gas Expense	762	-	-	-	-	-	-	-	
7	Net Nat Gas Storage Trans	(6,010)	-	-	-	-	-	-	-	
8	Total Production	91,037	-	-	-	-	-	-	-	
	Underground Storage									
9	Operating Expenses	1,957	-	-	-	-	-	-	-	
10	Depreciation/Amortization	467	-	-	-	-	-	-	-	
11	Taxes	187	-	-	-	-	-	-	-	
12	Total Underground Storage	2,611	-	-	-	-	-	-	-	
	Distribution									
13	Operating Expenses	12,281	-	-	-	-	-	-	-	
14	Depreciation/Amortization	14,391	-	-	-	-	-	-	-	
15	Taxes	14,862	-	-	-	(5,540)	1	-	-	
16	Total Distribution	41,534	-	-	-	(5,540)	1	-	-	
17	Customer Accounting	4,562	-	-	-	-	-	1,918	-	
18	Customer Service & Information	9,284	-	-	-	-	-	-	-	
19	Sales Expenses	-	-	-	-	-	-	-	-	
	Administrative & General									
20	Operating Expenses	20,606	-	-	-	-	-	-	9	
21	Depreciation/Amortization	12,268	-	-	-	-	-	-	-	
22	Regulatory Amortizations	(4,848)	-	-	-	-	-	-	-	
23	Taxes	929	-	-	-	-	-	-	-	
24	Total Admin. & General	28,955	-	-	-	-	-	-	9	
25	Total Gas Expense	177,983	-	-	-	(5,540)	1	1,918	9	
26	OPERATING INCOME BEFORE FIT	32,011	-	-	-	1	(1)	(1,918)	(9)	
	FEDERAL INCOME TAX									
27	Current Accrual	(3,545)	-	-	-	0	(0)	(403)	(2)	
28	Debt Interest	-	(1)	(0)	1	-	-	-	-	
29	Deferred FIT	6,172	-	-	-	-	-	-	-	
30	Amort ITC	(2)	-	-	-	-	-	-	-	
31	NET OPERATING INCOME	\$ 29,386	\$ 1	\$ 0	\$ (1)	\$ 1	\$ (1)	\$ (1,515)	\$ (7)	
	RATE BASE									
	PLANT IN SERVICE									
32	Underground Storage	\$ 32,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Distribution Plant	571,039	-	-	-	-	-	-	-	
34	General Plant	158,395	-	-	-	-	-	-	-	
35	Total Plant in Service	761,786	-	-	-	-	-	-	-	
	ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	(12,363)	-	-	-	-	-	-	-	
37	Distribution Plant	(161,309)	-	-	-	-	-	-	-	
38	General Plant	(52,407)	-	-	-	-	-	-	-	
39	Total Accumulated Depreciation/Amortization	(226,079)	-	-	-	-	-	-	-	
40	NET PLANT	535,707	-	-	-	-	-	-	-	
41	DEFERRED TAXES	(97,558)	227	-	-	-	-	-	-	
42	Net Plant After DFIT	438,149	227	-	-	-	-	-	-	
43	GAS INVENTORY	11,642	-	-	-	-	-	-	-	
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	
45	OTHER	(5,644)	-	1	-	-	-	-	-	
46	WORKING CAPITAL	2,649	-	-	(160)	-	-	-	-	
47	TOTAL RATE BASE	\$ 446,796	\$ 227	\$ 1	\$ (160)	\$ -	\$ -	\$ -	\$ -	
48	RATE OF RETURN	6.58%								
50	REVENUE REQUIREMENT	4,335	20	0	-14	-1	1	2,006	9	

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries & Damages	FIT / DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc. Restating Non-Util / Non-Recurring Expense	Restating Incentives Expense
	Adjustment Number	2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12	2.13
	Workpaper Reference	G-ID	G-FIT	G-OSC	G-RET	G-NGL	G-WNGC	G-EAS	G-MR	G-RI
REVENUES										
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,279	\$ (4,578)	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	(4,812)	(44,262)	-	-
4	Total Gas Revenues	-	-	-	-	-	3,467	(48,840)	-	-
EXPENSES										
Production Expenses										
5	City Gate Purchases	-	-	-	-	-	3,102	(48,898)	-	-
6	Purchased Gas Expense	-	-	-	-	-	2	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	6,010	-	-
8	Total Production	-	-	-	-	-	3,104	(42,888)	-	-
Underground Storage										
9	Operating Expenses	-	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-	-	-
Distribution										
13	Operating Expenses	-	-	-	-	-	-	-	(14)	-
14	Depreciation/Amortization	-	-	-	-	(11)	-	-	-	-
15	Taxes	-	-	-	2	-	318	(176)	-	-
16	Total Distribution	-	-	-	2	(11)	318	(176)	(14)	-
17	Customer Accounting	-	-	-	-	-	28	(15)	-	-
18	Customer Service & Information	-	-	-	-	-	-	(8,505)	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-
Administrative & General										
20	Operating Expenses	(45)	-	(17)	-	-	17	(9)	(467)	865
21	Depreciation/Amortization	-	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	2,753	-	-
23	Taxes	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	(45)	-	(17)	-	-	17	2,744	(467)	865
25	Total Gas Expense	(45)	-	(17)	2	(11)	3,467	(48,840)	(481)	865
26	OPERATING INCOME BEFORE FIT	45	-	17	(2)	11	-	-	481	(865)
FEDERAL INCOME TAX										
27	Current Accrual	9	-	4	(0)	2	-	-	101	(182)
28	Debt Interest	-	-	-	-	-	-	-	-	-
29	Deferred FIT	-	363	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 36	\$ (363)	\$ 13	\$ (2)	\$ 9	\$ -	\$ -	\$ 380	\$ (683)
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	-47	481	-18	2	-12	0	0	-503	905
50	REVENUE REQUIREMENT	-47	481	-18	2	-12	0	0	-503	905

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest	Restate 09.2021 AMA Rate Base to EOP	Restate 09.2021 Tax Credit Regulatory Liability to EOP	Restated TOTAL
	Adjustment Number	2.14	2.15	2.16	
	Workpaper Reference	G-DI	G-EOP09.2021	G-TCRL	R-Ttl
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ -	154,814
2	Total Transportation	-	-	-	4,695
3	Other Revenues	-	-	-	(427)
4	Total Gas Revenues	-	-	-	159,082
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	50,489
6	Purchased Gas Expense	-	-	-	764
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	51,253
	Underground Storage				
9	Operating Expenses	-	-	-	1,957
10	Depreciation/Amortization	-	-	-	467
11	Taxes	-	-	-	187
12	Total Underground Storage	-	-	-	2,611
	Distribution				
13	Operating Expenses	-	-	-	12,267
14	Depreciation/Amortization	-	-	-	14,380
15	Taxes	-	-	-	9,467
16	Total Distribution	-	-	-	36,114
17	Customer Accounting	-	-	-	6,493
18	Customer Service & Information	-	-	-	779
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	-	-	-	20,959
21	Depreciation/Amortization	-	-	-	12,268
22	Regulatory Amortizations	-	-	-	(2,095)
23	Taxes	-	-	-	929
24	Total Admin. & General	-	-	-	32,061
25	Total Gas Expense	-	-	-	129,311
26	OPERATING INCOME BEFORE FIT	-	-	-	29,771
	FEDERAL INCOME TAX				
27	Current Accrual	251	-	-	(3,764)
28	Debt Interest	-	(130)	60	(71)
29	Deferred FIT	-	-	-	6,535
30	Amort ITC	-	-	-	(2)
31	NET OPERATING INCOME	\$ (251)	\$ 130	\$ (60)	\$ 27,073
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ 737	\$ -	\$ 33,089
33	Distribution Plant	-	21,202	-	592,241
34	General Plant	-	2,983	-	161,378
35	Total Plant in Service	-	24,922	-	786,708
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	(233)	-	(12,596)
37	Distribution Plant	-	(5,546)	-	(166,855)
38	General Plant	-	(4,044)	-	(56,451)
39	Total Accumulated Depreciation/Amortization	-	(9,823)	-	(235,902)
40	NET PLANT	-	15,099	-	550,806
41	DEFERRED TAXES	-	11,396	-	(85,935)
42	Net Plant After DFIT	-	26,495	-	464,871
43	GAS INVENTORY	-	-	-	11,642
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	(12,206)	(17,849)
46	WORKING CAPITAL	-	-	-	2,489
47	TOTAL RATE BASE	\$ -	\$ 26,495	\$ (12,206)	\$ 461,153
48	RATE OF RETURN				(1)
50	REVENUE REQUIREMENT	332	2,391	-1,102	8,786

(1) The Restated TOTAL column does not represent 09/30/2021 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

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
(000'S OF DOLLARS)

Rate Year December 2022 - December 2023

Line No.	DESCRIPTION	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma 2023 ARAM DFIT	Pro Forma AMI Amortization	Pro Forma Other Amortization	Pro Forma LEAP Deferral Amortization
	Adjstment Number	3.01	3.02	3.03	3.04	3.05	3.06
	Workpaper Reference	G-PREV	G-PRA	G-ARAM	G-PAMI	E-PAMM	G-PLEAP23
	REVENUES						
1	Total General Business	\$ (44,946)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	296	-	-	-	-	-
3	Other Revenues	907	-	-	-	-	-
4	Total Gas Revenues	(43,743)	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	(50,489)	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	(50,489)	-	-	-	-	-
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	(700)	-	-
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	(1,714)	-	-	-	-	-
16	Total Distribution	(1,714)	-	-	(700)	-	-
17	Customer Accounting	(149)	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	(89)	-	-	-	-	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	(497)	-	4,117	(166)	(390)
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(89)	(497)	-	4,117	(166)	(390)
25	Total Gas Expense	(52,441)	(497)	-	3,417	(166)	(390)
26	OPERATING INCOME BEFORE FIT	8,698	497	-	(3,417)	166	390
	FEDERAL INCOME TAX						
27	Current Accrual	1,827	104	-	(718)	35	82
28	Debt Interest	-	-	-	(42)	-	21
29	Deferred FIT	-	-	27	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 6,871	\$ 393	\$ (27)	\$ (2,657)	\$ 131	\$ 287
	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	-	-	-	(4,097)	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	(4,097)	-	-
40	NET PLANT	-	-	-	(4,097)	-	-
41	DEFERRED TAXES	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	(4,097)	-	-
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	12,714	-	(4,202)
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ 8,617	\$ -	\$ (4,202)
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	-9,096	-520	36	4,351	-174	-787

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Non-Exec Labor & Union Incentive	Pro Forma Labor Exec	Pro Forma Employee Benefits	Remove LIRAP Labor	Pro Forma Property Tax	Pro Forma Insurance Expense	Pro Forma IS/IT Expense
	Adjustment Number	3.07	3.08	3.09	3.10	3.11	3.12	3.13
	Workpaper Reference	G-PLN	G-PLE	G-PEB	G-LIRAP	G-PPT	G-PINS	G-PIT
	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	44	-	(4)	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	44	-	(4)	-	-	-	-
	Underground Storage							
9	Operating Expenses	0	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	31	-	-
12	Total Underground Storage	0	-	-	-	31	-	-
	Distribution							
13	Operating Expenses	983	-	(54)	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	548	-	-
16	Total Distribution	983	-	(54)	-	548	-	-
17	Customer Accounting	216	-	(25)	(7)	-	-	-
18	Customer Service & Information	13	-	(2)	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	556	20	(35)	(16)	-	503	371
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	556	20	(35)	(16)	-	503	371
25	Total Gas Expense	1,812	20	(120)	(23)	579	503	371
26	OPERATING INCOME BEFORE FIT	(1,812)	(20)	120	23	(579)	(503)	(371)
	FEDERAL INCOME TAX							
27	Current Accrual	(381)	(4)	25	5	(122)	(106)	(78)
28	Debt Interest	-	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (1,432)	\$ (16)	\$ 95	\$ 18	\$ (457)	\$ (397)	\$ (293)
	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	1,895	21	-125	-24	605	526	388

AVISTA UTILITIES
 WASHINGTON NATURAL GAS
 TWELVE MONTHS ENDED SEPTEMBER 30, 2021
 (000'S OF DOLLARS)

See Capital Model for
 Project Groupings:
 1) Large/Distinct,
 2) Programmatic,
 3) Short-Lived, &
 4) Compliance

See Capital Model for
 Project Groupings:
 1) Large/Distinct,
 2) Programmatic,
 3) Short-Lived, &
 4) Compliance

Line No.	DESCRIPTION	Pro Forma Misc O&M Exp	Pro Form 09.2021 EOP Rate Base to 12.31.2021 EOP	Provisional Capital Groups 2022 Additions EOP	Provisional Capital Groups 2023 Additions AMA	2022-2023 Capital O&M Offsets & Revenue	RY1
							Dec. 2022 FINAL TOTAL
		3.14	3.15	4.01	4.02	4.03	
		G-PMisc	G-EOP12.2021	G-PVCap22	G-PVCap23	G-Offsets23	PF-STtl
REVENUES							
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,868
2	Total Transportation	-	-	-	-	-	4,991
3	Other Revenues	-	-	-	-	3,391	3,871
4	Total Gas Revenues	-	-	-	-	3,391	118,730
EXPENSES							
Production Expenses							
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	13	-	-	-	-	817
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	13	-	-	-	-	817
Underground Storage							
9	Operating Expenses	320	-	-	-	-	2,278
10	Depreciation/Amortization	-	7	22	21	-	517
11	Taxes	-	-	-	-	-	218
12	Total Underground Storage	320	7	22	21	-	3,013
Distribution							
13	Operating Expenses	916	-	-	-	-	13,412
14	Depreciation/Amortization	-	275	1,064	998	-	16,717
15	Taxes	-	-	-	-	-	8,301
16	Total Distribution	916	275	1,064	998	-	38,430
17	Customer Accounting	216	-	-	-	-	6,744
18	Customer Service & Information	100	-	-	-	-	890
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	684	-	-	-	(95)	22,858
21	Depreciation/Amortization	-	206	(470)	(328)	-	11,676
22	Regulatory Amortizations	-	-	-	-	-	969
23	Taxes	-	-	-	-	-	929
24	Total Admin. & General	684	206	(470)	(328)	(95)	36,432
25	Total Gas Expense	2,249	488	616	691	(95)	86,325
26	OPERATING INCOME BEFORE FIT	(2,249)	(488)	(616)	(691)	3,486	32,405
FEDERAL INCOME TAX							
27	Current Accrual	(472)	(102)	(129)	(145)	732	(3,211)
28	Debt Interest	-	(53)	(157)	(32)	-	(335)
29	Deferred FIT	-	-	-	-	-	6,562
30	Amort ITC	-	-	-	-	-	(2)
31	NET OPERATING INCOME	\$ (1,777)	\$ (333)	\$ (329)	\$ (514)	\$ 2,754	\$ 29,391
RATE BASE							
PLANT IN SERVICE							
32	Underground Storage	\$ -	\$ 189	\$ 1,412	\$ 705	-	\$ 35,395
33	Distribution Plant	-	9,479	44,879	15,838	-	662,437
34	General Plant	-	2,856	96	(595)	-	163,735
35	Total Plant in Service	-	12,524	46,387	15,948	-	861,567
ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	(120)	(493)	(255)	-	(13,464)
37	Distribution Plant	-	(2,943)	(11,723)	(6,922)	-	(188,443)
38	General Plant	-	(1,279)	(3,138)	(2,896)	-	(67,861)
39	Total Accumulated Depreciation/Amortization	-	(4,342)	(15,354)	(10,073)	-	(269,768)
40	NET PLANT	-	8,182	31,033	5,875	-	591,799
41	DEFERRED TAXES	-	2,566	1,006	712	-	(81,651)
42	Net Plant After DFIT	-	10,748	32,039	6,587	-	510,148
43	GAS INVENTORY	-	-	-	-	-	11,642
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	(9,337)
46	WORKING CAPITAL	-	-	-	-	-	2,489
47	TOTAL RATE BASE	\$ -	\$ 10,748	\$ 32,039	\$ 6,587	\$ -	\$ 514,942
48	RATE OF RETURN	-	-	-	-	-	-
50	REVENUE REQUIREMENT	2,352	1,480	3,536	1,317	-3,645	10,922

AVISTA UTILITIES
 WASHINGTON NATURAL GAS
 TWELVE MONTHS ENDED SEPTEMBER 30, 2021
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma 2024 ARAM DFIT	Pro Forma 2024 AMI Amortization	Pro Forma Non-Exec Labor & Union Incentive	Pro Forma Employee Benefits	Pro Forma Property Tax	Pro Forma Insurance Expense	Pro Forma LEAP Deferral Amortization	Pro Forma Misc O&M Exp
	Adjustment Number	5.00	5.01	5.02	5.03	5.04	5.05	5.06	5.07
	Workpaper Reference	G-ARAM24	G-PAMI24	G-PLN24	G-PEB24	G-PPT24	G-PINS24	G-PLEAP24	G-PMisc24
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	-	-	18	4	-	-	-	6
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	-
8	Total Production	-	-	18	4	-	-	-	6
Underground Storage									
9	Operating Expenses	-	-	0	-	-	-	-	142
10	Depreciation/Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	14	-	-	-
12	Total Underground Storage	-	-	0	-	14	-	-	142
Distribution									
13	Operating Expenses	-	(264)	260	63	-	-	-	407
14	Depreciation/Amortization	-	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	248	-	-	-
16	Total Distribution	-	(264)	260	63	248	-	-	407
17	Customer Accounting	-	-	76	30	-	-	-	96
18	Customer Service & Information	-	-	5	3	-	-	-	45
19	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
20	Operating Expenses	-	-	193	41	-	101	-	304
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	(195)	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	193	41	-	101	(195)	304
25	Total Gas Expense	-	(264)	552	141	262	101	(195)	1,000
26	OPERATING INCOME BEFORE FIT	-	264	(552)	(141)	(262)	(101)	195	(1,000)
FEDERAL INCOME TAX									
27	Current Accrual	-	55	(116)	(30)	(55)	(21)	41	(210)
28	Debt Interest	-	4	-	-	-	-	6	-
29	Deferred FIT	169	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (169)	\$ 204	\$ (436)	\$ (111)	\$ (207)	\$ (80)	\$ 148	\$ (790)
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	-	(848)	-	-	-	-	(1,250)	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ (848)	\$ -	\$ -	\$ -	\$ -	\$ (1,250)	\$ -
48	RATE OF RETURN	-	-	-	-	-	-	-	-
50	REVENUE REQUIREMENT	224	-353	577	147	274	106	-317	1,045

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
(000'S OF DOLLARS)

See Capital Model for
Project Groupings:
1) Large/Distinct,
2) Programmatic,
3) Short-Lived, &
4) Compliance

Line No.	DESCRIPTION	Provisional Capital Groups 2024 Additions AMA	Prov. 2024 Capital O&M Offsets & Revenues	RY2	RY2
				Dec. 2023 FINAL TOTAL	INCREMENTAL Dec.2023-I FINAL TOTAL
		5.08	5.09	PF-SubTtl	F-Ttl
		G-PVCap24	G-Offsets24		
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ 109,868	\$ -
2	Total Transportation	-	-	4,991	-
3	Other Revenues	-	1,357	5,228	1,357
4	Total Gas Revenues	-	1,357	120,087	1,357
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	-
6	Purchased Gas Expense	-	-	845	28
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	845	28
	Underground Storage				
9	Operating Expenses	-	-	2,420	142
10	Depreciation/Amortization	22	-	539	22
11	Taxes	-	-	232	14
12	Total Underground Storage	22	-	3,191	178
	Distribution				
13	Operating Expenses	-	-	13,878	466
14	Depreciation/Amortization	846	-	17,563	846
15	Taxes	-	-	8,549	248
16	Total Distribution	846	-	39,990	1,560
17	Customer Accounting	-	-	6,946	202
18	Customer Service & Information	-	-	943	53
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	-	(71)	23,426	568
21	Depreciation/Amortization	(909)	-	10,767	(909)
22	Regulatory Amortizations	-	-	774	(195)
23	Taxes	-	-	929	-
24	Total Admin. & General	(909)	(71)	35,896	(536)
25	Total Gas Expense	(41)	(71)	87,810	1,485
26	OPERATING INCOME BEFORE FIT	41	1,428	32,277	(128)
	FEDERAL INCOME TAX				
27	Current Accrual	9	300	(3,238)	(27)
28	Debt Interest	(109)	-	(434)	(99)
29	Deferred FIT	-	-	6,731	169
30	Amort ITC	-	-	(2)	-
31	NET OPERATING INCOME	\$ 141	\$ 1,128	\$ 29,220	\$ (171)
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ 1,419	-	\$ 36,814	\$ 1,419
33	Distribution Plant	35,851	-	698,288	35,851
34	General Plant	(1,720)	-	162,015	(1,720)
35	Total Plant in Service	35,550	-	897,117	35,550
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	(523)	-	(13,987)	(523)
37	Distribution Plant	(14,094)	-	(202,537)	(14,094)
38	General Plant	(194)	-	(68,055)	(194)
39	Total Accumulated Depreciation/Amortization	(14,811)	-	(284,579)	(14,811)
40	NET PLANT	20,739	-	612,538	20,739
41	DEFERRED TAXES	1,459	-	(80,192)	1,459
42	Net Plant After DFIT	22,198	-	532,346	22,198
43	GAS INVENTORY	-	-	11,642	-
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	(11,435)	(2,098)
46	WORKING CAPITAL	-	-	2,489	-
47	TOTAL RATE BASE	\$ 22,198	\$ -	\$ 535,042	\$ 20,100
48	RATE OF RETURN				
50	REVENUE REQUIREMENT	1,961	-1,493	13,094	2,172

AVISTA UTILITIES
Washington Gas
(000's OF DOLLARS)
TWELVE MONTHS ENDED SEPTEMBER 30, 2021

Column	WP Ref	Description	Washington Gas			7.31%
			NOI	Rate Base	Revenue Requirement	ROR
Restating Adjustments						
1.00	G-ROO	Per Results Report	\$29,386	\$446,796	\$4,335	6.58%
1.01	G-DFIT	Deferred FIT Rate Base	1	227	20	
1.02	G-DDC	Deferred Debits and Credits	0	1	0	
1.03	G-WC	Working Capital	(1)	(160)	(14)	
2.01	G-EBO	Eliminate B & O Taxes	1	0	(1)	
2.02	G-RPT	Restate Property Tax	(1)	0	1	
2.03	G-UE	Uncollectible Expense	(1,515)	0	2,006	
2.04	G-RE	Regulatory Expense	(7)	0	9	
2.05	G-ID	Injuries & Damages	36	0	(47)	
2.06	G-FIT	FIT / DFIT Expense	(363)	0	481	
2.07	G-OSC	Office Space Charges to Non-Utility	13	0	(18)	
2.08	G-RET	Restate Excise Taxes	(2)	0	2	
2.09	G-NGL	Net Gains & Losses	9	0	(12)	
2.10	G-WNGC	Weather Normalization / Gas Cost Adjust	0	0	-	
2.11	G-EAS	Eliminate Adder Schedules	0	0	-	
2.12	G-MR	Misc. Restating Non-Util / Non- Recurring Expense	380	0	(503)	
2.13	G-RI	Restating Incentives Expense	(683)	0	905	
2.14	G-DI	Restate Debt Interest	(251)	0	332	
2.15	G-EOP09.2021	Restate 09.2021 AMA Rate Base to EOP	130	26,495	2,391	
2.16	G-TCRL	Restate 09.2021 Tax Credit Regulatory Liability to EOP	(60)	(12,206)	(1,102)	
		Restated Total	<u>\$27,073</u>	<u>\$461,153</u>	<u>\$8,786</u>	<u>5.87%</u>
Pro Forma Adjustments - 09.2021 - 12.2023						
3.01	G-PREV	Pro Forma Revenue Normalization	6,871	0	(9,096)	
3.02	G-PRA	Pro Forma Def. Debits, Credits & Regulatory Amorts	393	0	(520)	
3.03	G-ARAM	Pro Forma 2023 ARAM DFIT	(27)	0	36	
3.04	G-PAMI	Pro Forma AMI Amortization	(2,657)	8,617	4,351	
3.05	E-PAMM	Pro Forma Other Amortization	131	0	(174)	
3.06	G-PLEAP23	Pro Forma LEAP Deferral Amortization	287	(4,202)	(787)	
3.07	G-PLN	Pro Forma Non-Exec Labor & Union Incentive	(1,432)	0	1,895	
3.08	G-PLE	Pro Forma Labor Exec	(16)	0	21	
3.09	G-PEB	Pro Forma Employee Benefits	95	0	(125)	
3.10	G-LIRAP	Remove LIRAP Labor	18	0	(24)	
3.11	G-PPT	Pro Forma Property Tax	(457)	0	605	
3.12	G-PINS	Pro Forma Insurance Expense	(397)	0	526	
3.13	G-PIT	Pro Forma IS/IT Expense	(293)	0	388	
3.14	G-PMisc	Pro Forma Misc O&M Exp	(1,777)	0	2,352	
3.15	G-EOP12.2021	Pro Form 09.2021 EOP Rate Base to 12.31.2021 EOP	(333)	10,748	1,480	
4.01	G-PVCap22	Provisional Capital Groups 2022 Additions EOP	(329)	32,039	3,536	
4.02	G-PVCap23	Provisional Capital Groups 2023 Additions AMA	(514)	6,587	1,317	
4.03	G-Offsets23	2022-2023 Capital O&M Offsets & Revenue	2,754	0	(3,645)	
		Pro Forma Study Ending 12.2023	<u>\$29,391</u>	<u>\$514,942</u>	<u>\$10,922</u>	<u>5.71%</u>
Other	CF WA Elec	Conversion Factor				0.755463
Pro Forma Adjustments - 12.2023 - 12.2024						
5.00	G-ARAM24	Pro Forma 2024 ARAM DFIT	(169)	0	224	
5.01	G-PAMI24	Pro Forma 2024 AMI Amortization	204	(848)	(353)	
5.02	G-PLN24	Pro Forma Non-Exec Labor & Union Incentive	(436)	0	577	
5.03	G-PEB24	Pro Forma Employee Benefits	(111)	0	147	
5.04	G-PPT24	Pro Forma Property Tax	(207)	0	274	
5.05	G-PINS24	Pro Forma Insurance Expense	(80)	0	106	
5.06	G-PLEAP24	Pro Forma LEAP Deferral Amortization	148	(1,250)	(317)	
5.07	G-PMisc24	Pro Forma Misc O&M Exp	(790)	0	1,045	
5.08	G-PVCap24	Provisional Capital Groups 2024 Additions AMA	141	22,198	1,961	
5.09	G-Offsets24	Prov. 2024 Capital O&M Offsets & Revenues	1,128	0	(1,493)	
		Pro Forma Study Ending 12.2024	<u>\$29,220</u>	<u>\$535,042</u>	<u>\$13,094</u>	<u>5.46%</u>
		Incremental 12.2024				<u>\$2,172</u>