BEFORE THE WASHINGTON

UTILITIES & TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKET NOS. UE-200900 and UG-200901 (Consolidated)

ANDREA C. CRANE

ON BEHALF OF THE WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL PUBLIC COUNSEL UNIT

EXHIBIT ACC-7

Details of Washington Gas Revenue Requirement Adjustments

April 21, 2021

Exhibit ACC-7 Page 1 of 5 Dockets UE-200900 & UG-200901

AVISTA UTILITIES			
WASHINGTON NATURAL GAS	Actual	RESTATEMENT AD	JUSTMENTS
TWELVE MONTHS ENDED DECEMBER 31, 2019	Results		
(000'S OF DOLLARS)	ROR	ROR	ROR

0005	OF DOLLARS)	ROR	ROR		ROR	ROR							
Line		Per	Deferred FIT	Deferred Debits and	Working	Remove AMI	Eliminate B & O	Restate	Uncollectible	Regulatory	Injuries &	FIT / DFIT	Office Space
Jine No.	DESCRIPTION	Results Report	FII Rate Base	Debits and Credits	Capital	AMI Rate Base	B & O Taxes	Property Tax	Expense	Expense	& Damages	Expense	Charges to Non-Utility
	Adjsutment Number	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	2.05	2.06	2.07
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	1	G-RE	G-ID	G-FIT	G-OSC
1	REVENUES Total General Business	\$ 142,552	s -	s - s	s - s	-	\$ (5,116)	s -	0 \$ -	0 \$ -	s -	s -	s
2	Total Transportation	5,183	-			-	(131)	-	-	-	-	-	5
3	Other Revenues	60,090	-	-	-			-	-	-	-	-	
4	Total Gas Revenues	207,825	-	-	-	-	(5,247)	-	-	-	-	-	
	EXPENSES												
	Production Expenses												
5 6	City Gate Purchases Purchased Gas Expense	100,541 959	-	-	-	-	-	-	-	-	-	-	
7	Net Nat Gas Storage Trans	(1,928)	-	-	-		-	-	-	-	-	-	
8	Total Production	99,572	-	-	-	-	-	-	-	-	-	-	
	Underground Storage												
9	Operating Expenses	1,883	-	-	-	-	-	-	-	-	-	-	
10	Depreciation/Amortization	494	-	-	-	-	-	-	-	-	-	-	
11	Taxes	323	-	-	-	-	-	(66)	-	-	-	-	
12	Total Underground Storage	2,700	-	-	-	-	-	(66)	-	-	-	-	
	Distribution												
13	Operating Expenses	13,669	-	-	-	-	-	-	-	-	-		
14 15	Depreciation/Amortization Taxes	12,469 13,739	-	-	-		(5,235)	305	-	-	-	-	
16	Total Distribution	39,877	-	-	-	-	(5,235)	305			-		
17	Customer Accounting	6,398	-	15	-	-	-		166	-	-	-	
18 19	Customer Service & Information Sales Expenses	9,664	-	-		-	-	-		-	-		
	-												
20	Administrative & General Operating Expenses	15,696								(58)	(9)		(10
21	Depreciation/Amortization	10,678	-	-			-			(58)	(9)		(10
22	Regulatory Amortizations	(3,003)											
23	Taxes			-	-	-		-					
24	Total Admin. & General	23,371	-				-	-		(58)	(9)	-	(10
25	Total Gas Expense	181,582	-	15	-	-	(5,235)	239	166	(58)	(9)	-	(10
26	OPERATING INCOME BEFORE FIT	26,243	-	(15)	-	-	(12)	(239)	(166)	58	9	-	10
	FEDERAL INCOME TAX												
27	Current Accrual	(4,720)	-	(3)	-	-	(3)	(50)	(35)	12	2	-	:
28	Debt Interest	-	5	0	6	99	-	-	-	-	-	53	
29 30	Deferred FIT Amort ITC	6,501 (12)	-	-	-	-	-	-	-	-	-	53	
			e (0)	e (10) ((00)	e (0)	£ (100)	e (121)	e		\$ (53)	\$ 13
31	NET OPERATING INCOME	\$ 24,474	\$ (5)	\$ (12) \$	6) \$	(99)	\$ (9)	\$ (189)	\$ (131)	\$ 46	s 7	\$ (53)	<u>s 1</u>
	RATE BASE PLANT IN SERVICE												
32	Underground Storage	\$ 29,714	s -	s - s	s - s	-	s -	s -	s -	s -	s -	s -	s
33	Distribution Plant	505,864	-			(10,036)	-	-	-	-	-	-	•
34	General Plant	141,661	-	-	-	(11,292)	-	-	-	-	-	-	
35	Total Plant in Service	677,239	-	-	-	(21,328)	-	-	-	-	-	-	
	ACCUMULATED DEPRECIATION/AMORT												
36	Underground Storage	(11,566)	-	-	-	-	-	-	-	-	-	-	
37	Distribution Plant General Plant	(151,240) (38,750)	-	-	-	301 1,658	-	-	-	-	-	-	
38 39	Total Accumulated Depreciation/Amortization	(201,556)				1,658	-			-			
40	NET PLANT	475,683	-	-	-	(19,369)				-	-	-	
41	DEFERRED TAXES	(91,014)	(994)	-	-	1,019	-	-		-	-	-	
42	Net Plant After DFIT	384,669	(994)	-	-	(18,350)	-	-		-		-	
43	GAS INVENTORY	10,411	-	-			-	-	-	-		-	
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-	-	-	
45	OTHER WORKDUG GARNTAL	7,359		(1)		(53)							
46	WORKING CAPITAL	3,494	-	-	(1,144)	-	-	-	-	-	-	-	
47	TOTAL RATE BASE		\$ (994)	\$ (1) \$	5 (1,144) \$	(18,403)	s -	\$ -	s -	\$ -	s -	s -	\$
	RATE OF RETURN	6.03%											
48 50	REVENUE REQUIREMENT	4,798	-84	16	-97	-1,555	13	250	174	-61	-9	70	-

Exhibit ACC-7 Page 2 of 5 Dockets UE-200900 & UG-200901

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

		1 -		-						
Line No.	DESCRIPTION	Restate Excise Taxes	Net Gains & Loss	Norma	ather llization / ost Adjust	Eliminate Adder Schedules	Misc. Restating Non-Util / Non- Recurring Expense	Restating Incentives Expense	Restate Debt Interest	Restate 2019 AMA Rate Base to EOP
	ment Number	2.08	2.09	2	.10	2.11	2.12	2.13	2.14	2.15
Workp	aper Reference	G-RET	G-NGI	L G-V	VNGC	G-EAS	G-MR	G-RI	G-DI	G-EOP19
REVE	NUES									
	General Business	\$	- \$	- \$	(3,931) \$	8,060	\$ - \$	- \$	- \$	-
	Transportation		-	-		-	-	-	-	-
	Revenues Jas Revenues		-	-	2,095 (1,836)	(59,974) (51,914)	(444)			
					(1,050)	(51,714)	(444)			
EXPE										
	tion Expenses Gate Purchases				(1,655)	(47,738)				
	hased Gas Expense				(1,055)	(47,758)				
	Nat Gas Storage Trans		-	-	-	1,928	-	-	-	
8 Total F	roduction		-	-	(1,658)	(45,810)	-	-	-	
Under	ground Storage									
	rating Expenses		-	-	-	-	-	-		
	reciation/Amortization		-	-	-	-	-			(164
11 Taxe			-	-	-	-	-	-	-	
12 Total U	Jnderground Storage		-	-	-	-	-	-	-	(164
Distrib	ution									
	rating Expenses		-	-	-	-	(2)	-	-	
	reciation/Amortization		-	(11)	-	-	-	-	-	(112
15 Taxe			1	-	(151)	309	-	-	-	
16 Total I	Distribution		1	(11)	(151)	309	(2)	-	-	(112
17 Custon	ner Accounting		_		(13)	27	_			
	ner Service & Information				(15)	(8,485)	1			
	Expenses		-	-	-	-		-	-	
	istrative & General rating Expenses				(8)	16	(399)	(371)		
	reciation/Amortization			-	(8)	10	(399)	(571)		14
	ulatory Amortizations				-	1,205	-	-	-	
23 Taxe	es		-	-	-	-	-	-	-	
24 Total A	Admin. & General		-	-	(8)	1,221	(399)	(371)		14
25 Total C	Gas Expense		1	(11)	(1,830)	(52,738)	(400)	(371)	-	(262
26 OPER	ATING INCOME BEFORE FIT	(1)	11	(6)	824	(44)	371	-	262
	RAL INCOME TAX									
	t Accrual	(0)	2	(1)	173	(9)	78	156	55
 Debt Ii Deferre 			-	-	-	651	-	-		(68
30 Amort			-			051	-	-		
31 NET C	PERATING INCOME	\$ (1) \$	9 \$	(5) \$	6 (0)	\$ (35) \$	293 \$	(156) \$	275
RATE	BASE									
	T IN SERVICE									
	erground Storage	\$	- \$	- \$	- \$		\$ - \$	- \$	- \$	700
	ribution Plant eral Plant		-	-	-	-	-	-	-	4,409 8,492
			-			-	-	-	-	
	Plant in Service		-	-	-	-	-	-	-	13,601
	MULATED DEPRECIATION/AMORT									
	erground Storage ribution Plant		-	-	-	-	-	-	-	(22)
	eral Plant		-	-	-		-	-	-	(2,799
	Accumulated Depreciation/Amortization		-	-	-	-	-	-	-	(994
0 NET P			-	-	-	-	-	-	-	12,60
1 DEFEI	RRED TAXES	-	-	-	-	-	-	-	-	12
2 Net Pla	ant After DFIT		-		-	-	-	-	-	12,73
	NVENTORY		-	-	-	-		-	-	-2,70
44 GAIN	ON SALE OF BUILDING		-	-	-	-	-	-	-	
45 OTHE										
46 WORK	KING CAPITAL		-	-	-	-	-	-	-	
47 TOTA	L RATE BASE	\$	- \$	- \$	- \$		s - s	- \$	- \$	12,73
48 RATE	OF RETURN NUE REQUIREMENT		1	-12	6	0	46	-388	206	80

(1) The Restated TOTAL column does not represent 12/31/2019 Tes on a normalized basis (CBR basis). Differences exists due to inclusior CBR actual cost of debt) impacting Adjustment 2.14 above, and the

Exhibit ACC-7 Page 3 of 5 Dockets UE-200900 & UG-200901

Adjustment

PRO FORMA ADJUSTMENTS

Adjustment

Correction

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

Line DECRUPTION TOTAL Recent Mark Mark Mark Mark Mark Mark Mark Mark	00'S (OF DOLLARS)	Restated	Pro Forma	Pro Forma	Correction Pro Forma	Adjustment Pro Forma	Pro Forma	Adjustment Pro Forma
Adjound Number 3.01 3.02 3.03 3.04 3.05 REVENUES CPRN GPRA CARAM CPIN		DESCRIPTION		Revenue	Def. Debits, Credits &	ARAM	Labor	Labor	Employee Benefits
BURNONS 1 14.05 Gene Number 5 1.5 6 6 7 <th></th> <th>Adjsutment Number</th> <th></th> <th>3.01</th> <th>3.02</th> <th>3.03</th> <th>3.04</th> <th>3.05</th> <th>3.06</th>		Adjsutment Number		3.01	3.02	3.03	3.04	3.05	3.06
1 1 1.100 S <td></td> <td></td> <td>R-Ttl</td> <td>G-PREV</td> <td>G-PRA</td> <td>G-ARAM</td> <td>G-PLN</td> <td>G-PLE</td> <td>G-PEB</td>			R-Ttl	G-PREV	G-PRA	G-ARAM	G-PLN	G-PLE	G-PEB
2 Total managemention 5.852 200 - <td>1</td> <td></td> <td>\$ 141.565</td> <td>\$ (41.72</td> <td>4) \$</td> <td>s</td> <td>s</td> <td>s</td> <td>\$</td>	1		\$ 141.565	\$ (41.72	4) \$	s	s	s	\$
10 Operation 11/07 (1.153) - - - EXPENSES Products Expanse 148.384 (2.577) -						- 3 -	- 3 -	3 -	3
Ital.384 (#2,597) . . EXPENSE Production Expenses 51,148 (\$1,149) . . Cip Gar Products 51,448 (\$1,149) . . . Products (Expense) 52,64 . <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Definition is provided in the product of th									
Production Exponse (11,148) - - - - - - 16 0 Fundadias St,144 (51,148) - - 16 - 0 Transmitting Exponse St,144 (51,148) - - 16 - 0 Transmitting Exponse St,144 (51,148) - - 16 - 0 Transmitting Exponse 130 -	-		140,504	(42,5)	·)				
5 City Gate Purchases 51.148 (1,148) - <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>									
6 Pachand Ga Expense 95 - - 16 7 Teal Production 52,044 (\$1,148) - - 16 9 Operating Expense 183 - - - - 9 Operating Expense 1838 - - - - 11 Tase 227 - - - - - 12 Tase 227 -	-		51 149	(51.14	0)				
Naka Gas Songe Tamb -				(51,14	-8)		16	-	
8 Total Production 52,04 (51,148) - - I6 9 Operating Express 1,833 -			950		-		- 10	-	
Undergrand Storage Jass .			52,104	(51.14	8)		- 16		
9 0. Opering Expense 1.883 -	Č		02,101	(01,11	0)		10		
10 Depresident/Amerization 330 . </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
11 Take 257 - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>								-	
12 Total Undergrand Storage 2.479 - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>- ·</td><td></td><td>-</td><td></td></t<>						- ·		-	
Database Justice <					-		-	-	
3 Operating Expenses 13.667 - - - 230 4 Deperation Amortzation 12.246 -	12	Total Underground Storage	2,470		-			-	
13 Operating Expense 13.667 - - - 230 15 Taxes 8.068 (1.591) -<		Distribution							
14 Depreside Amorfazion 12.46 - <td>13</td> <td></td> <td>13,667</td> <td></td> <td></td> <td></td> <td>- 230</td> <td></td> <td></td>	13		13,667				- 230		
15 Taxes 8,068 (1,501) -								-	
17 Customer Accounting 6.593 (138) - 109 18 Customer Service & Information 1.180 - - 10 18 Customer Service & Information 1.60 - - 10 20 Operating Expenses 14.851 (83) - - - 21 Deprectino Anomizations (1.798) - - - - 21 Taxes - - - - - - 23 Taxes - - - - - - - 23 Taxes - <	15		8,968	(1,59	1) .			-	
18 Customer Service & Information 1,160 - - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 0 - 0	16	Total Distribution	34,981	(1,59	1) .		- 230	-	
18 Customer Service & Information 1,180 - - - 10 Ministrive & General - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
19 Sale Expenses -				(13	8) .	-			
Administrative & General - - 161 (97) 20 Operating Expenses 14.851 (83) - <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td>					-			-	
20 Operating Expenses 14,851 (83) - - 161 (97) 21 Depreciation/Amortizations (1,798) -	19	Sales Expenses	-		-	- ·		-	
20 Operating Expenses 14,851 (83) - - 161 (97) 21 Depreciation/Amortizations (1,798) -		Administrative & General	-						
21 Deprecation/Anontization 10.692 - - - - 23 Regulator/Anontizations (1.798) - (230) - 161 (97) 23 Taxes - - 161 (97) (92) - 161 (97) 24 Total Admin. & General 23,745 (52,960) (230) - 161 (97) 25 Total Gas Expense 121,073 10.363 230 - (52,60) (97) FEDERAL INCOME FAX -<	20		14.851	(8	3)		161	(97)	
22 Regulatory Amortizations (1,798) - (230) Taxes - </td <td></td> <td></td> <td></td> <td>(·</td> <td></td> <td></td> <td></td> <td>()</td> <td></td>				(·				()	
23 Taxes - <td></td> <td></td> <td></td> <td></td> <td>- (230</td> <td>0)</td> <td></td> <td></td> <td></td>					- (230	0)			
25 Total Gas Expense 121.073 (52.960) (230) - 526 (97) 26 OPERATING INCOME BEFORE FIT 27,311 10,363 230 - (52.6) 97 7 Current Ascrual (4,340) 2.176 48 - (110) 22 20 Debt Interest 42 -	23							-	
26 OPERATING INCOME BEFORE FIT 27,311 10,363 230 - (526) 97 FEDERAL INCOME TAX	24	Total Admin. & General	23,745	(8	3) (230)) ·	- 161	(97)	
26 OPERATING INCOME BEFORE FIT 27,311 10,363 230 - (526) 97 FEDERAL INCOME TAX 10,263 230 - (110) 22 7 Current Acenual (4,340) 2,176 48 - (110) 22 20 Debt Interest 42 - - - (5) - - 20 Deferde FIT 7,205 - - - (5) -	25	Total Gas Expense	121,073	(52,96	0) (230)) -	526	(97)	
FEDERAL INCOME TAX 27 Current Accrual (4,340) 2,176 48 - (110) 22 20 beht Interest 42 -		-			•				
27 Current Accrual (4340) 2,176 48 - (110) 20 28 Debt Interest 42 - <	20		27,311	10,30	5 230		. (526)	97	
28 Debt Interest -			(1210)		<i>.</i>		(110)		
29 Deferred FIT 7,205 - (5) - 30 Amort ITC (12) -				2,17	6 48	s -	- (110)	20	
30 Amort ITC (12) - <					-			-	
S 24,416 S 8,187 S 182 S 5 6,416 S 77 RATE BASE PLANT IN SERVICE - - S - S - S - 77 32 Underground Storage S 30,414 S - - - - - - - - - - - - - - - - -					-	- (5	-,	-	
RATE BASE PLANT IN SERVICE 32 Underground Storage \$ 30,414 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	50	Amontre	(12)		-				
PLANT IN SERVICE 32 Underground Storage \$ 30,414 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	31	NET OPERATING INCOME	\$ 24,416	\$ 8,18	7 \$ 182	2 \$ 5	5 \$ (416)) \$ 77	\$
32 Underground Storage \$ 30,414 \$<									
33 Distribution Plant 500,237 -<									-
34 General Plant 138,861 -				\$	- 5	- \$	- 5 -	s -	\$
35 Total Plant in Service 669,512 - <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></t<>					-	-	-	-	
ACCUMULATED DEPRECIATION/AMORT 6 Underground Storage (11,789) - <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td>					-	-	-		
66 Underground Storage (11,789) -<	35		669,512		- ·			-	
37 Distribution Plant (148,910) -									
38 General Plant (39,891) -								-	
99 Total Accumulated Depreciation/Amortization (200,591) -					-	-	-	-	
40 NET PLANT 468,922 -					-	-	-	-	-
41 DEFERRED TAXES (90,866) - 42 Net Plant After DFIT 378,056 -							-	-	
2 Net Plant After DFIT 378,056 - - - - 3 GAS INVENTORY 10,411 - - - 4 GAIN ON SALE OF BUILDING - - - 5 OTHER 7,305 - 6 WORKING CAPITAL 2,350 - -					-			-	
3 GAS INVENTORY 10,411 - - 4 GAIN ON SALE OF BUILDING - - - 5 OTHER 7,305 - - 6 WORKING CAPITAL 2,350 - -	1	DEFERRED TAXES	(90,866)		-				
13 GAS INVENTORY 10,411 - - 44 GAIN ON SALE OF BUILDING - - - 55 OTHER 7,305 - 66 WORKING CAPITAL 2,350 -	12	Net Plant After DFIT	378,056					-	
44 GAIN ON SALE OF BUILDING - - 15 OTHER 7,305 - 16 WORKING CAPITAL 2,350 -					-				
46 WORKING CAPITAL 2,350	44	GAIN ON SALE OF BUILDING	-		-				
						-			
47 TOTAL RATE BASE \$ 398,122 \$ - \$ - \$ - \$ - \$	46	WORKING CAPITAL	2,350		-		-		
	47	TOTAL RATE BASE	\$ 398,122	\$	- \$	- \$	- \$ -	s -	\$
48 RATE OF RETURN (I)							_		
	<u>ە</u> ر	REVENUE REQUIREMENT			-24		7 550	-101	
: Period Commission Basis results of operation of proposed cost of debt (pro forma versus									

of proposed cost of debt (pro forma versus nclusion of Restate 2019 AMA Rate base to

Exhibit ACC-7 Page 4 of 5 Dockets UE-200900 & UG-200901

AVISTA UTILITIES WASHINGTON NATURAL GAS TWELVE MONTHS ENDED DECEMBER 31, 2019

	OF DOLLARS)	Adjus	tment	Adjustment	Adjustment		Adjustment	Adjustment	Adjustment	Adjustment	Adjustment
Line No.	DESCRIPTION	Pro F Insur Expe	ance	Pro Forma IS/IT Expense	Pro Forma Property Tax	Pro Forma Fee Free Amortization	Pro Forma 2020 Customer At Center	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic	Pro Forma 2020 Mandatory & Compliance	Pro Forma 2020 Short Lived
	Adjsutment Number Workpaper Reference	3.(G-P	07	3.08 G-PIT	3.09 G-PPT	3.10 G-PFEE	3.11 G-PCAP1	3.12 G-PCAP2	3.13 G-PCAP3	3.14 G-PCAP4	3.15 G-PCAP5
	REVENUES	G-F	1115	G-r11	G-FF1	G-ITEE	G-rCAF1	G-FCAF2	G-FCAF5	G-FCAF4	G-rCAr5
1	Total General Business	\$	- \$	-	s -	s -	s -	s -	\$-	\$ -	s -
2	Total Transportation		-	-	-	-	-	-	-	-	-
3 4	Other Revenues Total Gas Revenues		-					-			
·											
	EXPENSES Production Expenses										
5	City Gate Purchases		-	-	-	-	-	-	-	-	-
6	Purchased Gas Expense		-	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans Total Production		-	-	-	-	-	-	-	-	-
0			-		-	-		-		-	-
9	Underground Storage										
10	Operating Expenses Depreciation/Amortization				-	-	-	21	-		-
11	Taxes		-	-	19	-	-	-	-	-	-
12	Total Underground Storage		-	-	19	-	-	21	-	-	-
	Distribution										
13	Operating Expenses		-	-	-	-	-	-	-	-	-
14 15	Depreciation/Amortization Taxes		-	-	237	-	-	94	88	204	-
15	Total Distribution				237			- 94	- 88	204	
					201				00	201	
17	Customer Accounting		-			67	-	-	-	-	-
18 19	Customer Service & Information Sales Expenses		-		-	-	-	-	-		-
	-										
20	Administrative & General Operating Expenses		548	333							
20	Depreciation/Amortization		-			-	588	3	56	(4)	557
22	Regulatory Amortizations		-			805					
23 24	Taxes		548	333	-	805	- 588	- 3	- 56	(4)	557
	Total Admin. & General										
25	Total Gas Expense		548	333	256	872	588	118	144	200	557
26	OPERATING INCOME BEFORE FIT		(548)	(333)	(256)	(872)	(588)) (118)	(144)	(200)	(557)
	FEDERAL INCOME TAX										
27	Current Accrual		(115)	(70)	(54)	(183)				(42)	(117)
28	Debt Interest		-	-	-	-	(16)) (39)	(36)	(56)	(16)
29 30	Deferred FIT Amort ITC		-	-	-	-	-	-		-	-
					-						
31	NET OPERATING INCOME	\$	(433) \$	(263)	\$ (202)	\$ (689)	\$ (448)	\$ (54)	\$ (78)	\$ (102)	\$ (424)
	RATE BASE										
32	PLANT IN SERVICE	s	- \$		s -	s -	s -	\$ 1,464	s -	\$ -	s -
32	Underground Storage Distribution Plant	Ф	5	-	3 -	3 -	3 -	3,821	3,579	8,342	
34	General Plant		-		-		2,368	410	1,116	27	1,871
35	Total Plant in Service		-	-	-	-	2,368	5,695	4,695	8,369	1,871
	ACCUMULATED DEPRECIATION/AMORT										
36	Underground Storage		-	-	-	-	-	(9) 965	- 914	-	-
37 38	Distribution Plant General Plant				-		- 692	965 764	1,213	2,140 244	1,155
39	Total Accumulated Depreciation/Amortization		-	-	-	-	692	1,720	2,127	2,384	1,155
40	NET PLANT		-	-	-	-	3,060	7,415	6,822	10,753	3,026
41	DEFERRED TAXES				-		(66)) (164)	(192)	(284)	(60)
42	Net Plant After DFIT		-	-	-	-	2,994	7,251	6,630	10,469	2,966
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING			-	-	-	-	-	-	-	-
44 45	GAIN ON SALE OF BUILDING OTHER			-	-	-					
46	WORKING CAPITAL			-	-	-					
47	TOTAL RATE BASE	s	- \$	-	s -	s -	\$ 2,994	\$ 7,251	\$ 6,630	\$ 10,469	\$ 2,966
48	RATE OF RETURN						,,,,	,,,,,	.,		,
50	REVENUE REQUIREMENT		573	348	268	912	868	3 736	711	1,094	833

Exhibit ACC-7 Page 5 of 5 Dockets UE-200900 & UG-200901

2 Total Tangoration - - - S 5.3 2 Other Revenues - - - 10657 4 Total Gas Revenues - - - 10657 EXPENSIS Production Expenses - - - - 10657 5 City Gas Parabases - - - 9 7 Nex Mc Songe Trans - - - 9 9 Operating Expenses -		A UTILITIES				
(MOS OF DOLLARS) Adjament ROK ROK Line, Name DESCRIPTION Cap Defrain Restart frame 209 Adjament Number 3.16 5.7 3.8 PF Frame Wedpaper Reference G-PANI G-PALAP C-PLAP PF Frame RUPUNUS Frame - - - - 1 Tedl General Benices S - S 99.8 2 Tedl General Benices S - S 99.8 3 Tedl General Benices - - - - 4 Tedl General Benices - - - - 5 C.O (Gener Depresion - - - - - 6 Probased General Benices - - - - - 9 7 Na Na Gas Storage Trans - - - - 2.5 10 Depresion Amerization - - - - 2.5 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>						
Image: Constraint of the second sec			Adjustment			
Line No. DESCRIPTION CAMI Optial Adds LLAP Detral AMPT JBP Testil Maintent Namber 3.16 3.17 3.18 CB 3.17 3.18 CB Testil General Beines S - S 9.92 S 5 - S 9.92 S 5 - S 9.92 S 5 5 - S 9.92 S 5 5 - S 9.92 S 5 5 5 - S 5 </th <th>(000.3 \</th> <th>I</th> <th></th> <th></th> <th></th> <th>Due France</th>	(000.3 \	I				Due France
Adjustment Number 3.16 3.17 3.18 Werkpaper Reference GPANIL GPANIL GPANIL GPANIL REVENDUS 5 - 5 - 5 9.8,8 2 Total Temportation - - - 5 5,3,0 3 Other Revenues - - - - 6 1 Total GeneRevenues - - - - 6 5 CrQ Gue Parkases - - - 9 7 - 9 7 6 Parchased Gia Expense - - - 9 9 0perating Expenses - - - 9 9 1 Depending Expense - - - - 2,5 - 2,5 - 1,5 - - 1,5 - 1,6 - 1,6 - 1,6 - - 2,5 - - - 1,5 - 1,5 - - - -			AMI	LEAP Deferral	2019	
Wetpaper Reference G-PANI G-PEAP G-RDHT PF SH H REVENUS REVENUS - 5 - 5 9 1 Total General Bainess 5 - 5 - 5 9 3 Other Revenss - - - 6 65 5 Ciry Gate Barchass - - - 9 7 Net Na Gas Steerge Tam - - - 9 9 Operating Expanses - - - 9 1 Tatal Tabadstoin - - - 25 10 Deprecisited Amontziation - - - 26 13 Operating Expanses 0/44/ - - - 36 14 Deprecisited Amontziation 776 - - 36 36 14 Deprecisited Amontziation - - - 36 36 15 Tatas -	No.					
1 Total General Basieses S - S - S - S 9 2 Total Tangoration						PF-STtl
2 1 cult Tangortation - - S 5.3 3 Other Revenues - - 10657 EXPENSIS - - - 10657 Production Expenses - - - 10657 5 City Gate Productsos - - - 9 9 Nex Kote Sources - - - 9 9 Operating Expenses - - - - 9 10 Deprecision/Amerization - - - 22 5 11 Taxes - - - - 24 24 10 Deprecision/Amerization 776 - - 36 3640 12 Catal Destribution - - - 36 3640 12 Catal Service & Information - - - 10 36 13 Operating Expenses - - - 16 56 1.55 - 36 36 14 Catal Amin Aco						
3 0her Revenues - - 6 6 4 Total Gas Revenues - - 1065 FryDistics - - - 1065 FryDistics - - - - 9 Total Enderstee - - - 9 9 Underground Storage - - - 9 9 Underground Storage - - - 22 20 10 </td <td>-</td> <td></td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td></td>	-		\$ -	\$ -	\$ -	
4 Total Gas Revenues - - - 10657 EXPENSES Production Expenses - - - 9 5 Parbased Gas Paprese - - 9 6 Parbased Gas Paprese - - 9 7 Ne Na Gas Sonag Trans - - 9 9 Operating Expenses - - - 3 10 Depresation Amerization - - - 2,5 11 Operating Expenses (044) - - - 2,5 14 Depresation/Amerization 77.6 - - 13,5 15 Taxes - - - 14,5 14 Depresation/Amerization 76 - - 14,6 15 Taxes - - - 15,6 15 Taxes - - - 16,6 16 Total Joshepaton - - -<				-	-	\$ 5,342
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7 Net Nat Gas Storage Trans - - - - 9 Underground Storage - - - - - 9 Operating Expense - - - - - - - - - - - 2 9 Operating Expense 0/44) - - - - 2 - - - 2 - - - 2 - - - 2 - - - 2 - - - 2 - - - 2 5 5 5 5 5 5 7 - - - - - - 1.5 5 5 7 - - - 1.5 - 1.1 15 3.40 - - - 1.1 1.5 - - 1.1 1.5 - - 1.1 1.5 - - 1.1 1.5 - - 1.1 1.5 1.5 - - 1.1			-	-	-	
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9 Operating Expenses - - - 13 10 Depreciation/Anontrization - - - 2 11 Taxes - - - 2 11 Taxes - - - 2 12 Total Underground Storge - - 12,0 13 Operating Expenses (044) - - 12,0 14 Depreciation/Anontrization 76 - - 12,0 15 Taxes - - - 12,0 34,0 17 Customer Accounting - - - 1,1 19 Sales Expenses - - - 1,1 19 Regalatory Amortrization 3,401 1,50 - 3,44 23 Taxes - - - - 7,42 24 Total Admin. & General 3,566 1,550 - 3,44 25		Underground Storage				
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Distribution Operating Expenses (944) - - 12,9 13 Operating Expenses (944) - - - 13,5 15 Taxes - - - 7,6 - - 7,6 16 Total Distribution (168) - - - 13,9 17 Customer Accounting - - - - 1,1 18 Sue Expenses - - - 1,1 13,9 19 Sue Expenses - - - 1,1 1,1 1,3 21 Operating Expenses - - - 1,3 <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>276</td>				-	-	276
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14 Depresation/montization 776 - - 76 15 Tasks - - 76 - - 76 16 Total Distribution (168) - - 34,0 17 Customer Accounting - - - 34,0 18 Customer Accounting - - - 11,1 9 Sate Expenses - - - 11,1 9 Depreciation/Amortization 75 - - 11,2 12 Regulatory Amortization 75 - - 31,4 13 Tasts 3,566 1,550 - 31,4 14 Total Admin. & General 3,398 1,550 - 28,9 15 Total Sexpense 3,398 1,550 - 28,9 16 OPERATING INCOME BEFORE FIT (3,398) (1,50) - 28,9 170 Defered FIX - - - - 7,2 170 Defered FIX - - -	12		(944)			12 053
15 Takes - - 7.6 16 Total Distribution (168) - 34.0 17 Customer Accounting - - 66.0 18 Customer Service & Information - - - 66.0 19 Sales Expenses - - - 1.1 20 Operating Expenses - - - 1.1 21 Depresition Amoritzations 3.491 1.550 3.8 22 Total Admin. & General - - - 3.14 23 Taxes - - - 3.14 24 Total Admin. & General 3.566 1.550 - 3.14 25 Total Cast Expense 3.398 1.550 - 26.9 26 OPERATING INCOME BEFORE FIT (3.398) (1.550) - - 7.2 20 Definerest (37) 21 82 (4.90 - - 7.2 21 Duteroperating Expense 5 2.6.7 - - <td< td=""><td></td><td></td><td></td><td>-</td><td>-</td><td>12,955</td></td<>				-	-	12,955
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29 Deferred FIT - - - 7,2 30 Amort ITC - - - - - (1) 31 NET OPERATING INCOME \$ (2,647) \$ (1,246) \$ (82) \$ 25,77 RATE BASE PLANT IN SERVICE \$ (1,246) \$ (82) \$ 25,77 33 Distribution Plant (5,268) - \$ 5 31,8 33 Distribution Plant (5,268) - - 510,7 4 General Plant - - 687,2 687,2 ACCUMULATED DEPRECIATION/AMORT - - - 687,2 7 Distribution Plant 867 - - (1440) 38 General Plant 867 - - (191,6 39 Total Accumulated Depreciation/Amortization 867 - - (191,6 40 NET PLANT (4,401) - - - (191,6 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>(55)</td></t<>						(55)
31 NET OPERATING INCOME \$ (2,647) \$ (1,246) \$ (82) \$ 25,77 RATE BASE PLANT IN SERVICE 2 Underground Storage \$ - \$ 31,8 33 Distribution Plant (5,268) - - \$ \$ 34 General Plant - - 1446,6 - 1446,6 35 Total Pant in Service (5,268) - - 687,2 ACCUMULATED DEPRECIATION/AMORT - - (144,0 - - 0 Underground Storage - - - (144,0 36 General Plant 867 - - (144,0 37 Total Accumulated Depreciation/Amortization 867 - - (191,6 40 NET PLANT (4,401) - - 495,5 - 495,5 41 DEFERRED TAXES (4,222) (15,228) 384,5 - - - - -	29	Deferred FIT	-	-	-	7,200
RATE BASE PLANT IN SERVICE 32 Underground Storage \$ - \$ \$ 31,8 33 Distribution Plant (5,268) - - \$ 510,7 34 General Plant (5,268) - - 687,2 ACCUMULATED DEPRECIATION/AMORT (5,268) - - 687,2 ACCUMULATED DEPRECIATION/AMORT 567 - - (144,0 38 Oistribution Plant 867 - - (144,0 39 Total Accumulated Depreciation/Amortization 867 - - (144,0 39 Total Accumulated Depreciation/Amortization 867 - - (191,6 40 NET PLANT (4,401) - - 495,5 41 DEFERRED TAXES (4,222) (15,228) (111,0) 42 Net Plant After DFIT (8,623) - (15,228) 384,5 43 GAIS NVENTORY - - - 2,3 44 GAIN ON SALE OF BUILDING - - 2,3 2,3 </td <td>30</td> <td>Amort ITC</td> <td></td> <td>-</td> <td>-</td> <td>(12</td>	30	Amort ITC		-	-	(12
PLANT IN SERVICE S - S - S - S - S - S - S 510.7 32 Underground Storage S - S - C - S 510.7 34 General Plant - C - C 144.6 35 Total Plant in Service (5,268) - C - C 687.2 ACCUMULATED DEPRECIATION/AMORT - C - C (11.7) 6 Underground Storage - C - C (144.0) 7 Distribution Plant 867 - C - C (144.0) 8 General Plant - C - C (144.0) - C 1091.6 40 NET PLANT (4,401) - C - C 495.5 (11.0) - C 495.5 41 DEFERRED TAXES (4,222) (15,228) (111.0) - C 495.5 - C - C 10.4 42 Net Plant After DFIT (8,623) - C (15,228) 384.5 - C - C - C 10.4 43 GAIS NVENTORY - - C 2,3 - C	31	NET OPERATING INCOME	\$ (2,647)	\$ (1,246)	\$ (82)	\$ 25,782
32 Underground Storage S S S S S S Image: S S <ths< td=""><td></td><td></td><td></td><td></td><td></td><td></td></ths<>						
33 Distribution Plant (5,268) - - 510,7 34 General Plant - - 144,6 35 Total Plant in Service (5,268) - - 687,2 ACCUMULATED DEPRECIATION/AMORT - - 687,2 - - 687,2 36 Underground Storage - - - - (11,7) 37 Distribution Plant 867 - - (144,0) 38 General Plant 867 - - (191,6) 40 NET PLANT (4,401) - - 495,5 41 DEFERRED TAXES (4,222) (15,228) (111,0) 42 Net Plant After DFIT (8,63) - (15,228) 384,5 43 GAIS INVENTORY - - 10,4 44 GAIN ON SALE OF BUILDING - - 2,3 45 OTHER 15,576 (3,959) 115,228) \$ 416,11 46 WORKING CAPITAL - - 2,3 2,3	22		e	c	e	e 21.979
34 General Plant - - 144,6 35 Total Plant in Service (5,268) - - 687,2 ACCUMULATED DEPRECIATION/AMORT - - 687,2 - 687,2 6 Underground Storage - - - 687,2 6 Underground Storage - - - 611,7 7 Distribution Plant 867 - - (144,0 38 General Plant - - (152,8) (111,0) 40 NET PLANT (4,401) - - 495,5 41 DEFERRED TAXES (4,222) (15,228) (111,0) 42 Net Plant After DFIT (8,623) - (15,228) 384,5 43 GAS INVENTORY - - 10,4 44 GAIN ON SALE OF BUILDING - - 2,3 45 OTHER 15,576 (3,959) 18,9 46 WORKING CAPITAL -					5 -	
ACCUMULATED DEPRECIATION/AMORT			(5,200)	-	-	144,653
36 Underground Storage - - - (11,7) 37 Distribution Plant 867 - - (144,0) 38 General Plant 867 - - (143,0) 39 Total Accumulated Depreciation/Amortization 867 - - (191,6) 40 NET PLANT (4,401) - - 495,5 (11,7) 41 DEFERRED TAXES (4,222) (15,228) (111,7) 495,5 41 DEFERRED TAXES (4,222) (15,228) 384,5 384,5 42 Net Plant After DFIT (8,623) - (15,228) 384,5 43 GAIS NVENTORY - - 10,4 44 GAIN ON SALE OF BUILDING - - 2,3 45 OTHER 15,576 (3,959) 118,9 46 WORKING CAPITAL - - 2,3 47 TOTAL RATE BASE S 6,953 S (3,959) S (15,228)	35	Total Plant in Service	(5,268)	-	-	687,242
37 Distribution Plant 867 - - (144,0 38 General Plant - - (35,8) 37 Total Accumulated Depreciation/Amortization 867 - - (191,6) 40 NET PLANT (4,401) - - (495,5) 41 DEFERRED TAXES (4,222) (15,228) (111,0) 42 Net Plant After DFIT (8,623) - (15,228) 384,5 43 GASI NVENTORY - - 10,4 - - 40,55 44 GAIN ON SALE OF BUILDING - - - 10,4 - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
38 General Plant - - (35,8) 39 Total Accumulated Depreciation/Amortization 867 - - (191,6) 0 NET PLANT (4,401) - - 495,5 41 DEFERRED TAXES (4,222) (15,228) (111,0) 42 Net Plant After DFIT (8,623) - (15,228) 384,5 43 GAS INVENTORY - - 10,4 44 GAIN ON SALE OF BUILDING - - 10,4 45 OTHER 15,576 (3,959) 18,9 46 WORKING CAPITAL - - 2,3 47 TOTAL RATE BASE <u>5 6,953< \$</u>			-	-	-	(11,798
39 Total Accumulated Depreciation/Amortization 867 - (191.6 40 NET PLANT (4,401) - - 495.5 41 DEFERRED TAXES (4,202) (15,228) (111.0 42 Net Plant After DFIT (8,623) - (15,228) 384.5 43 GAIS INVENTORY - 10.4 10.4 44 GAIN ON SALE OF BUILDING - 2.3 18.9 45 OTHER 15,576 (3,959) 18.9 46 WORKING CAPITAL - 2.3 47 TOTAL RATE BASE <u>5 6,953< \$</u>			867	-	-	(144,024
40 NET PLANT (4,401) - - 495,5 41 DEFERRED TAXES (4,222) (15,228) (111,0) 42 Net Plant After DFIT (8,623) - (15,228) 384,5 43 GAS INVENTORY - - 384,5 384,4 44 GAIN ON SALE OF BUILDING - - 10,4 45 OTHER 15,576 (3,959) 18,9 46 WORKING CAPITAL - 2,3 2,3 47 TOTAL RATE BASE <u>S<6,953 S<(3,959) S<(15,228)</u>				-	-	
42 Net Plant After DFIT (8,623) - (15,228) 384,5 43 GAS INVENTORY - 10,4 44 GAIN ON SALE OF BUILDING - 10,4 45 OTHER 15,576 (3,959) 18,9 46 WORKING CAPITAL - 2,3 47 TOTAL RATE BASE S 6,953 S (15,228) S 416,11 48 RATE OF RETURN - - - - -						495,597
43 GAS INVENTORY - 10,4 44 GAIN ON SALE OF BUILDING - 18,9 45 OTHER 15,576 (3,959) 18,9 46 WORKING CAPITAL - 2,3 47 TOTAL RATE BASE \$ 6,953 \$ (3,959) \$ (15,228) \$ 416,1 48 RATE OF RETURN - -		DEFERRED TAXES	,		(15,228)	(111,082
43 GAS INVENTORY - 10,4 44 GAIN ON SALE OF BUILDING - 18,9 45 OTHER 15,576 (3,959) 18,9 46 WORKING CAPITAL - 2,3 47 TOTAL RATE BASE \$ 6,953 \$ (3,959) \$ (15,228) \$ 416,1 48 RATE OF RETURN - -	42	Net Plant After DFIT	(8,623)		(15,228)	384,515
45 OTHER 15,576 (3,959) 18,9 46 WORKING CAPITAL - 2,3 47 TOTAL RATE BASE \$ 6,953 \$ (3,959) \$ (15,228) \$ 416,11 48 RATE OF RETURN - -			-		(. , . ,	10,411
46 WORKING CAPITAL 2,3 47 TOTAL RATE BASE \$ 6,953 \$ (3,959) \$ (15,228) \$ 416,11 48 RATE OF RETURN			-			-
47 TOTAL RATE BASE S 6,953 S (15,228) S 416,11 48 RATE OF RETURN			15,576	(3,959)		18,922 2,350
48 RATE OF RETURN			\$ 6.052	\$ (2.050)	\$ (15.229)	
			- 0,755	- (5,55)	- (10,220)	
	50		4,141	1,286	-1,287	0 4,007

AVISTA UTILITIES