

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

		April 1, 2020				
Line No.	DESCRIPTION	WITH PRESENT RATES		WITH 04.01.2020 PROPOSED RATES		
		Actual Per Results Report	Total Adjustments	04.2020 Adjusted Total	Proposed Revenues & Related Exp	04.01.2020 Proposed Total
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$140,625	\$ (51,873)	\$88,752	\$5,081	\$93,833
2	Total Transportation	5,088	(133)	4,955		4,955
3	Other Revenues	50,681	(50,348)	333		333
4	Total Gas Revenues	196,394	(102,354)	94,040	5,081	99,121
EXPENSES						
Production Expenses						
5	City Gate Purchases	90,669	(90,669)	-		-
6	Purchased Gas Expense	955	30	985		985
7	Net Nat Gas Storage Trans	(292)	292	-		-
8	Total Production	91,332	(90,347)	985	-	985
Underground Storage						
9	Operating Expenses	1,532	-	1,532		1,532
10	Depreciation	627	(201)	426		426
11	Taxes	302	(65)	237		237
12	Total Underground Storage	2,461	(266)	2,195	-	2,195
Distribution						
13	Operating Expenses	12,316	335	12,651		12,651
14	Depreciation	11,642	(177)	11,465		11,465
15	Taxes	14,128	(6,701)	7,427	195	7,622
16	Total Distribution	38,086	(6,543)	31,543	195	31,738
17	Customer Accounting	7,234	(273)	6,961	19	6,980
18	Customer Service & Information	8,093	(6,844)	1,249		1,249
19	Sales Expenses	-	-	-		-
Administrative & General						
20	Operating Expenses	15,045	(751)	14,294	10	14,304
21	Depreciation/Amortization	8,492	418	8,910		8,910
22	Regulatory Amortizations	(1,559)	3,664	2,105		2,105
23	Taxes	-	-	-		-
24	Total Admin. & General	21,978	3,331	25,309	10	25,319
25	Total Gas Expense	169,184	(100,942)	68,242	224	68,466
26	OPERATING INCOME BEFORE FIT	27,210	(1,412)	25,798	4,857	30,655
FEDERAL INCOME TAX						
27	Current Accrual	2,557	(107)	2,450	1,020	3,470
28	Debt Interest	-	(140)	(140)	-	(140)
29	Deferred FIT	54	339	393		393
30	Amort ITC	(15)	-	(15)		(15)
31	NET OPERATING INCOME	24,614	(1,505)	23,109	3,837	26,946
RATE BASE: PLANT IN SERVICE						
32	Underground Storage	28,442	600	29,042		29,042
33	Distribution Plant	462,636	17,368	480,004		480,004
34	General Plant	114,053	12,935	126,988		126,988
35	Total Plant in Service	605,131	30,903	636,034	-	636,034
ACCUMULATED DEPREC/AMORT						
36	Underground Storage	(11,051)	(431)	(11,482)		(11,482)
37	Distribution Plant	(145,402)	(2,775)	(148,177)		(148,177)
38	General Plant	(32,354)	(2,338)	(34,692)		(34,692)
39	Total Accum. Depreciation/Amort.	(188,807)	(5,544)	(194,351)	-	(194,351)
40	NET PLANT	416,324	25,359	441,683	-	441,683
41	DEFERRED FIT	(88,908)	(373)	(89,281)		(89,281)
42	Net Plant After DFIT	327,416	24,986	352,402	-	352,402
43	GAS INVENTORY	8,355	-	8,355		8,355
44	GAIN ON SALE OF BUILDING	-	-	-		-
45	OTHER	5,338	88	5,426		5,426
46	WORKING CAPITAL	7,549	-	7,549		7,549
47	TOTAL RATE BASE	348,658	24,986	373,732	0	373,732
48	RATE OF RETURN	7.06%		6.18%		7.21%

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

Line No.	Description	Recommended Base Rate Change 4/1/2020 (000's of Dollars)
1	Pro Forma Rate Base	\$ 373,732
2	Proposed Rate of Return	<u>7.21%</u>
3	Net Operating Income Requirement	\$26,946
4	Pro Forma Net Operating Income	<u>\$ 23,109</u>
5	Net Operating Income Deficiency	\$3,837
6	Conversion Factor	0.755118
7	Revenue Requirement - 2020	\$5,081
8	Total Base Distribution Revenues*	\$ 93,707
9	Percentage Base Distribution Revenue Increase	<u><u>5.42%</u></u>
10	Total Present Billed Revenue	\$ 127,800
11	Percentage Billed Revenue Increase	<u><u>3.98%</u></u>

AVISTA UTILITIES RECOMMENDED COST OF CAPITAL WASHINGTON NATURAL GAS			
Proposed Capital Structure			
Component	Capital Structure	Cost	Weighted Cost
Debt	51.5%	5.15%	2.65%
Common	48.5%	9.40%	4.56%
Total	<u>100.00%</u>		<u>7.21%</u>

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

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
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									
	Workpaper Reference									
	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	-	34	-	-	-	-
29	Deferred FIT	54	-	-	-	-	-	-	-	-
30	Amort ITC	(15)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 24,614	\$ (7)	\$ (8)	\$ -	\$ (34)	\$ (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	694	-110	10	0	-532	15	2	-335	-52

AVISTA UTILITIES

WASHINGTON NATURAL GAS

TWELVE MONTHS ENDED DECEMBER 31, 2018

Adjusted

(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	3	-	(17)	-	-	13	10	(371)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	1,083	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	3	-	(17)	-	-	13	1,093	(371)
25	Total Gas Expense	3	-	(17)	-	(13)	2,932	(47,063)	(380)
26	OPERATING INCOME BEFORE FIT	(3)	-	17	-	13	6	429	494
	FEDERAL INCOME TAX								
27	Current Accrual	(1)	-	4	-	3	1	90	104
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	339	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (2)	\$ -	\$ 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	3	0	-18	0	-14	-6	0	-517

AVISTA UTILITIES

WASHINGTON NATURAL GAS

TWELVE MONTHS ENDED DECEMBER 31, 2018

Adjusted

(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				
	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	(703)	-	-	13,930
21	Depreciation/Amortization	-	-	961	9,453
22	Regulatory Amortizations	-	-	-	(476)
23	Taxes	-	-	-	-
24	Total Admin. & General	(703)	-	961	22,907
25	Total Gas Expense	(703)	-	1,571	119,972
26	OPERATING INCOME BEFORE FIT	703	-	(1,571)	27,642
	FEDERAL INCOME TAX				
27	Current Accrual	148	190	(330)	2,838
28	Debt Interest	-	-	(180)	(139)
29	Deferred FIT	-	-	-	393
30	Amort ITC	-	-	-	(15)
31	NET OPERATING INCOME	\$ 555	\$ (190)	\$ (1,062)	\$ 24,565
	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	-735	252	4,487	3,144

(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 exist 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

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Revised 12/9/2019

		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	
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
		3.01	3.02	3.03	3.04	3.05	3.06	3.07
		G-PREV	G-PLEAP	G-PLN	G-PLE	G-PEB	G-PINS	G-PIT
	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	-	10	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	(51,519)	-	16	-	10	-	-
	Underground Storage							
9	Operating Expenses	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-
	Distribution							
13	Operating Expenses	-	-	211	-	132	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Taxes	(2,230)	-	-	-	-	-	-
16	Total Distribution	(2,230)	-	211	-	132	-	-
17	Customer Accounting	(220)	-	112	-	71	-	-
18	Customer Service & Information	-	-	11	-	6	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	(116)	-	152	27	103	(43)	241
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	1,745	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	(116)	1,745	152	27	104	(43)	241
25	Total Gas Expense	(54,085)	1,745	502	27	323	(43)	241
26	OPERATING INCOME BEFORE FIT	511	(1,745)	(502)	(27)	(323)	43	(241)
	FEDERAL INCOME TAX							
27	Current Accrual	107	(366)	(105)	(6)	(68)	9	(51)
28	Debt Interest	-	(1)	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 404	\$ (1,378)	\$ (397)	\$ (21)	\$ (255)	\$ 34	\$ (190)
	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	-535	1,834	525	28	338	-45	252
50	REVENUE REQUIREMENT	-535	1,834	525	28	338	-45	252

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

Line No.	DESCRIPTION	Adjusted		Adjusted		Adjusted		Pro Forma Total
		Pro Forma Property Tax	Pro Forma Depreciation Expense	Pro Forma 2019 Major Capital Adds	Pro Forma O&M Offsets	Pro Forma Fee Free Amortization	Pro Forma Total	
		3.08	3.09	3.10	3.11	3.12		
		G-PPT	G-PDEP	G-PCAP	G-POFF	G-PFEE		PF-STtl
	Adjsutment Number							
	Workpaper Reference							
	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	-	-	-	-	-	-	985
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-	985
	Underground Storage							
9	Operating Expenses	-	-	-	-	-	-	1,532
10	Depreciation/Amortization	-	(244)	-	-	-	-	426
11	Taxes	13	-	-	-	-	-	237
12	Total Underground Storage	13	(244)	-	-	-	-	2,195
	Distribution							
13	Operating Expenses	-	-	-	-	-	-	12,651
14	Depreciation/Amortization	-	(731)	-	-	-	-	11,465
15	Taxes	199	-	-	-	-	-	7,427
16	Total Distribution	199	(731)	-	-	-	-	31,543
17	Customer Accounting	-	-	-	-	31	-	6,961
18	Customer Service & Information	-	-	-	-	-	-	1,249
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	-	-	-	-	-	-	14,294
21	Depreciation/Amortization	-	(543)	-	-	-	-	8,910
22	Regulatory Amortizations	-	-	-	-	836	-	2,105
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	-	(543)	-	-	836	-	25,309
25	Total Gas Expense	212	(1,518)	-	-	867	-	68,242
26	OPERATING INCOME BEFORE FIT	(212)	1,518	-	-	(867)	-	25,798
	FEDERAL INCOME TAX							
27	Current Accrual	(45)	319	-	-	(182)	-	2,450
28	Debt Interest	-	-	-	-	-	-	(140)
29	Deferred FIT	-	-	-	-	-	-	393
30	Amort ITC	-	-	-	-	-	-	(15)
31	NET OPERATING INCOME	\$ (167)	\$ 1,199	\$ -	\$ -	\$ (685)	\$ -	\$ 23,109
	RATE BASE							
	PLANT IN SERVICE							
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,042
33	Distribution Plant	-	-	-	-	-	-	480,004
34	General Plant	-	-	-	-	-	-	126,988
35	Total Plant in Service	-	-	-	-	-	-	636,034
	ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	-	-	-	-	-	(11,482)
37	Distribution Plant	-	-	-	-	-	-	(148,177)
38	General Plant	-	-	-	-	-	-	(34,692)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	(194,351)
40	NET PLANT	-	-	-	-	-	-	441,683
41	DEFERRED TAXES	-	-	-	-	-	-	(89,281)
42	Net Plant After DFIT	-	-	-	-	-	-	352,402
43	GAS INVENTORY	-	-	-	-	-	-	8,355
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	5,426
46	WORKING CAPITAL	-	-	-	-	-	-	7,549
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,732
48	RATE OF RETURN							
50	REVENUE REQUIREMENT	222	-1,588	0	0	907	-	5,081

AVISTA UTILITIES
Washington Gas
(000's OF DOLLARS)
TWELVE MONTHS ENDED DECEMBER 31, 2018

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
Restating Adjustments					
1.00	G-ROO	Per Results Report	\$24,614	\$348,658	7.06%
1.01	G-DFIT	Deferred FIT Rate Base	(7)	(1,247)	
1.02	G-DDC	Deferred Debits and Credits	(8)	(7)	
1.03	G-WC	Working Capital	0	0	
1.04	G-AMI	Remove AMI Rate Base	(34)	(6,038)	
2.01	G-EBO	Eliminate B & O Taxes	(11)	0	
2.02	G-RPT	Restate Property Tax	(2)	0	
2.03	G-UE	Uncollectible Expense	253	0	
2.04	G-RE	Regulatory Expense	40	0	
2.05	G-ID	Injuries & Damages	(2)	0	
2.06	G-FIT	FIT / DFIT Expense	0	0	
2.07	G-OSC	Office Space Charges to Non-Utility	13	0	
2.08	G-RET	Restate Excise Taxes	0	0	
2.09	G-NGL	Net Gains & Losses	10	0	
2.10	G-WNGC	Weather Normalization / Gas Cost Adjust	5	0	
2.11	G-EAS	Eliminate Adder Schedules	(0)	0	
2.12	G-MR	Misc. Restating Non-Util / Non- Recurring Expense	390	0	
2.13	G-RI	Restating Incentives Expense	555	0	
2.14	G-DI	Restate Debt Interest	(190)	0	
2.15	G-EOP18	Restate 2018 AMA Rate Base to EOP	(1,062)	32,271	
		Restated Total	\$24,565	\$373,637	6.57%
Pro Forma Adjustments					
3.01	G-PREV	Pro Forma Revenue Normalization	404	0	
3.02	G-PLEAP	Pro Forma LEAP Deferral Amortization	(1,378)	95	
3.03	G-PLN	Pro Forma Labor Non-Exec	(397)	0	
3.04	G-PLE	Pro Forma Labor Exec	(21)	0	
3.05	G-PEB	Pro Forma Employee Benefits	(255)	0	
3.06	G-PINS	Pro Forma Insurance Expense	34	0	
3.07	G-PIT	Pro Forma IS/IT Expense	(190)	0	
3.08	G-PPT	Pro Forma Property Tax	(167)	0	
3.09	G-PDEP	Pro Forma Depreciation Expense	1,199	0	
3.10	G-PCAP	Pro Forma 2019 Major Capital Adds	0	0	
3.11	G-POFF	Pro Forma O&M Offsets	0	0	
3.12	G-PFEE	Pro Forma Fee Free Amortization	(685)	0	
		Pro Forma Total	\$23,108	\$373,732	6.18%

AVISTA UTILITIES

Restate Debt Interest

Washington - GAS

TWELVE MONTHS ENDED DECEMBER 31, 2018

(000's)

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Revised 12/9/2019

Adjustment Description	Restate Debt Interest			Reconciliation
	2.14 Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense Line No. 27 Adjustments
1.00 Per Results Report	348,658		348,658	191
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)	34
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	(180)
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 Major Capital Adds		-	-	-
3.11 Pro Forma O&M Offsets		-	-	-
3.12 Pro Forma Fee Free Amortization		-	-	-
	348,658	25,074	373,732	51
Weighted Average Cost of Debt	2.65%	2.65%		
Restated Debt Interest	9,239	664	9,904	51
Interest Per Results (G-FIT-12A)	10,146		10,146	
Increase (Decrease) in Interest Expense	(907)	664	(242)	
FIT Rate	21%	21%		
Increase (Decrease) in FIT	190	(140)	50	51

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

PER RESULTS OF
OPERATIONS REPORTS
GAS

Line No.	Description	PER RESULTS OF OPERATIONS REPORTS GAS		
		System	Washington	Idaho
REVENUES				
1	Total General Business	\$140,625	\$140,625	\$0
2	Total Transportation	5,088	5,088	0
3	Other Revenues	50,681	50,681	0
4	Total Gas Revenues	196,394	196,394	0
EXPENSES				
Production Expenses				
5	City Gate Purchases	90,669	90,669	0
6	Purchased Gas Expense	955	955	0
7	Net Nat. Gas Storage Trans	(292)	(292)	0
8	Total Production	91,332	91,332	0
Underground Storage				
9	Operating Expenses	1,532	1,532	0
10	Depreciation	627	627	0
11	Taxes	302	302	0
12	Total Underground Storage	2,461	2,461	0
Distribution				
13	Operating Expenses	12,316	12,316	0
14	Depreciation	11,642	11,642	0
15	Taxes	14,128	14,128	0
16	Total Distribution	38,086	38,086	0
17	Customer Accounting	7,234	7,234	0
18	Customer Service & Information	8,093	8,093	0
19	Sales	0	0	0
Administrative and General				
20	Operating Expenses	15,045	15,045	0
21	Depreciation/Amortization	8,492	8,492	0
22	Regulatory Amortizations	(1,559)	(1,559)	0
23	Taxes	0	0	0
24	Total Admin. & General	21,978	21,978	0
25	Total Gas Expense	169,184	169,184	0
26	Operating Income before FIT	27,210	27,210	0
Federal Income Taxes				
27	Current Accrual	21.0%	2,557	2,557
28	Debt Interest			
29	Deferred FIT		54	54
30	Amort ITC		(15)	(15)
31	NET OPERATING INCOME	\$24,614	\$24,614	\$0
RATE BASE				
PLANT IN SERVICE				
32	Underground Storage	\$28,442	\$28,442	\$0
33	Distribution Plant	462,636	462,636	0
34	General Plant incl Intangible	114,053	114,053	0
35	Total Plant in Service	605,131	605,131	0
ACCUMULATED DEPRECIATION/AMORTIZATION				
36	Underground Storage	(11,051)	(11,051)	0
37	Distribution Plant	(145,402)	(145,402)	0
38	General Plant incl Intangible	(32,354)	(32,354)	0
39	Total Accum. Depreciation/Amort.	(188,807)	(188,807)	0
40	NET PLANT	416,324	416,324	0
41	DEFERRED TAXES	(88,908)	(88,908)	-
42	Net Plant After DFIT	327,416	327,416	0
43	GAS INVENTORY	8,355	8,355	0
44	GAIN ON SALE OF BUILDING	0	0	0
45	OTHER	5,338	5,338	0
46	WORKING CAPITAL	7,549	7,549	0
47	TOTAL RATE BASE	\$348,658	\$348,658	\$0

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

Line No.	DESCRIPTION	Per Results Report
	Adjstment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 140,625
2	Total Transportation	5,088
3	Other Revenues	50,681
4	Total Gas Revenues	<u>196,394</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	90,669
6	Purchased Gas Expense	955
7	Net Nat Gas Storage Trans	(292)
8	Total Production	<u>91,332</u>
	Underground Storage	
9	Operating Expenses	1,532
10	Depreciation/Amortization	627
11	Taxes	302
12	Total Underground Storage	<u>2,461</u>
	Distribution	
13	Operating Expenses	12,316
14	Depreciation/Amortization	11,642
15	Taxes	14,128
16	Total Distribution	<u>38,086</u>
17	Customer Accounting	7,234
18	Customer Service & Information	8,093
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	15,045
21	Depreciation/Amortization	8,492
22	Regulatory Amortizations	(1,559)
23	Taxes	-
24	Total Admin. & General	<u>21,978</u>
25	Total Gas Expense	<u>169,184</u>
26	OPERATING INCOME BEFORE FIT	27,210
	FEDERAL INCOME TAX	
27	Current Accrual	2,557
28	Debt Interest	-
29	Deferred FIT	54
30	Amort ITC	(15)
31	NET OPERATING INCOME	<u>\$ 24,614</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 28,442
33	Distribution Plant	462,636
34	General Plant	<u>114,053</u>
35	Total Plant in Service	605,131
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(11,051)
37	Distribution Plant	(145,402)
38	General Plant	(32,354)
39	Total Accumulated Depreciation/Amortization	<u>(188,807)</u>
40	NET PLANT	416,324
41	DEFREED TAXES	<u>(88,908)</u>
42	Net Plant After DFIT	327,416
43	GAS INVENTORY	8,355
44	GAIN ON SALE OF BUILDING	-
45	OTHER	5,338
46	WORKING CAPITAL	<u>7,549</u>
47	TOTAL RATE BASE	<u>\$ 348,658</u>

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

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjstment Number	1.01
	Workpaper Reference	G-DFIT
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	7
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (7)
	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	DEFREED TAXES	(1,247)
42	Net Plant After DFIT	(1,247)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (1,247)

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

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjstment Number	1.02
	Workpaper Reference	G-DDC
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	10
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	10
26	OPERATING INCOME BEFORE FIT	(10)
	FEDERAL INCOME TAX	
27	Current Accrual	(2)
28	Debt Interest	0
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (8)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(7)
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (7)

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

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	G-WC
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Remove AMI
	Adjustment Number	1.04
	Workpaper Reference	G-AMI
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	34
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (34)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	(7,041)
34	General Plant	-
35	Total Plant in Service	(7,041)
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	433
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	433
40	NET PLANT	(6,608)
41	DEFREED TAXES	570
42	Net Plant After DFIT	(6,038)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (6,038)

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

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjstment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (5,070)
2	Total Transportation	(128)
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,198)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,184)
16	Total Distribution	<u>(5,184)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(5,184)</u>
26	OPERATING INCOME BEFORE FIT	(14)
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (11)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

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

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	(78)
12	Total Underground Storage	<u>(78)</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	80
16	Total Distribution	<u>80</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>2</u>
26	OPERATING INCOME BEFORE FIT	(2)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (2)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

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

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	G-UE
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(320)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(320)
26	OPERATING INCOME BEFORE FIT	320
	FEDERAL INCOME TAX	
27	Current Accrual	67
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 253
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	G-RE
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(50)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(50)
25	Total Gas Expense	(50)
26	OPERATING INCOME BEFORE FIT	50
	FEDERAL INCOME TAX	
27	Current Accrual	11
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 40
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Injuries & Damages 2.05 G-ID
	Adjstment Number	
	Workpaper Reference	
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	3
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	3
25	Total Gas Expense	3
26	OPERATING INCOME BEFORE FIT	(3)
	FEDERAL INCOME TAX	
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (2)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjstment Number	2.06
	Workpaper Reference	G-FIT
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	G-OSC
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(17)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(17)
25	Total Gas Expense	(17)
26	OPERATING INCOME BEFORE FIT	17
	FEDERAL INCOME TAX	
27	Current Accrual	4
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 13
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjstment Number	2.08
	Workpaper Reference	G-RET
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Net Gains
	Adjstment Number	2.09
	Workpaper Reference	G-NGL
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(13)
15	Taxes	-
16	Total Distribution	(13)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(13)
26	OPERATING INCOME BEFORE FIT	13
	FEDERAL INCOME TAX	
27	Current Accrual	3
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 10
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Weather Normalization / Gas Cost Adjust
	Adjstment Number	2.10
	Workpaper Reference	G-WNGC
	REVENUES	
1	Total General Business	\$ 6,259
2	Total Transportation	-
3	Other Revenues	(3,321)
4	Total Gas Revenues	<u>2,938</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	2,651
6	Purchased Gas Expense	4
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>2,655</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	240
16	Total Distribution	<u>240</u>
17	Customer Accounting	24
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	13
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>13</u>
25	Total Gas Expense	<u>2,932</u>
26	OPERATING INCOME BEFORE FIT	6
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 5</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

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

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	G-EAS
	REVENUES	
1	Total General Business	\$ 5,056
2	Total Transportation	-
3	Other Revenues	(51,690)
4	Total Gas Revenues	(46,634)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(41,801)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	292
8	Total Production	(41,509)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	194
16	Total Distribution	194
17	Customer Accounting	19
18	Customer Service & Information	(6,860)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	10
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,083
23	Taxes	-
24	Total Admin. & General	1,093
25	Total Gas Expense	(47,063)
26	OPERATING INCOME BEFORE FIT	429
	FEDERAL INCOME TAX	
27	Current Accrual	90
28	Debt Interest	-
29	Deferred FIT	339
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (0)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expense
	Adjustment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	114
4	Total Gas Revenues	<u>114</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	(8)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>(8)</u>
17	Customer Accounting	-
18	Customer Service & Information	(1)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(371)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(371)</u>
25	Total Gas Expense	<u>(380)</u>
26	OPERATING INCOME BEFORE FIT	494
	FEDERAL INCOME TAX	
27	Current Accrual	104
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 390</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

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

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.13
	Workpaper Reference	G-RI
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(703)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(703)
25	Total Gas Expense	(703)
26	OPERATING INCOME BEFORE FIT	703
	FEDERAL INCOME TAX	
27	Current Accrual	148
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 555
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Restate Debt Interest
	Adjstment Number	2.14
	Workpaper Reference	G-DI
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	190
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (190)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Restate 2018 AMA Rate Base to EOP
	Adjustment Number	2.15
	Workpaper Reference	G-EOP18
	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	43
11	Taxes	-
12	Total Underground Storage	43
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	567
15	Taxes	-
16	Total Distribution	567
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	961
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	961
25	Total Gas Expense	1,571
26	OPERATING INCOME BEFORE FIT	(1,571)
	FEDERAL INCOME TAX	
27	Current Accrual	(330)
28	Debt Interest	(180)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1,062)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 600
33	Distribution Plant	24,409
34	General Plant	12,935
35	Total Plant in Service	37,944
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(431)
37	Distribution Plant	(3,208)
38	General Plant	(2,338)
39	Total Accumulated Depreciation/Amortization	(5,977)
40	NET PLANT	31,967
41	DEFREED TAXES	304
42	Net Plant After DFIT	32,271
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 32,271

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

Line No.	DESCRIPTION	Pro Forma Revenue Normalization
	Adjustment Number	3.01
	Workpaper Reference	G-PREV
	REVENUES	
1	Total General Business	\$ (58,118)
2	Total Transportation	(5)
3	Other Revenues	4,549
4	Total Gas Revenues	<u>(53,574)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(51,519)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>(51,519)</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(2,230)
16	Total Distribution	<u>(2,230)</u>
17	Customer Accounting	(220)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(116)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(116)</u>
25	Total Gas Expense	<u>(54,085)</u>
26	OPERATING INCOME BEFORE FIT	511
	FEDERAL INCOME TAX	
27	Current Accrual	107
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 404</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

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

Line No.	DESCRIPTION	Pro Forma LEAP Deferral Amortization
	Adjstment Number	3.02
	Workpaper Reference	G-PLEAP
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,745
23	Taxes	-
24	Total Admin. & General	1,745
25	Total Gas Expense	1,745
26	OPERATING INCOME BEFORE FIT	(1,745)
	FEDERAL INCOME TAX	
27	Current Accrual	(366)
28	Debt Interest	(1)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1,378)
	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	DEFREED 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

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

Line No.	DESCRIPTION	Pro Forma Labor Non-Exec
	Adjstment Number	3.03
	Workpaper Reference	G-PLN
	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	16
7	Net Nat Gas Storage Trans	-
8	Total Production	16
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	211
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	211
17	Customer Accounting	112
18	Customer Service & Information	11
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	152
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	152
25	Total Gas Expense	502
26	OPERATING INCOME BEFORE FIT	(502)
	FEDERAL INCOME TAX	
27	Current Accrual	(105)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (397)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Pro Forma Labor Exec
	Adjstment Number	3.04
	Workpaper Reference	G-PLE
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	27
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	27
25	Total Gas Expense	27
26	OPERATING INCOME BEFORE FIT	(27)
	FEDERAL INCOME TAX	
27	Current Accrual	(6)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (21)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Pro Forma Employee Benefits
	Adjstment Number	3.05
	Workpaper Reference	G-PEB
	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	10
7	Net Nat Gas Storage Trans	-
8	Total Production	10
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	132
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	132
17	Customer Accounting	71
18	Customer Service & Information	6
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	103
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	103
25	Total Gas Expense	322
26	OPERATING INCOME BEFORE FIT	(322)
	FEDERAL INCOME TAX	
27	Current Accrual	(68)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (254)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Pro Forma Insurance Expense
	Adjstment Number	3.06
	Workpaper Reference	G-PINS
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(43)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(43)
25	Total Gas Expense	(43)
26	OPERATING INCOME BEFORE FIT	43
	FEDERAL INCOME TAX	
27	Current Accrual	9
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 34
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Pro Forma IS/IT Expense
	Adjustment Number	3.07
	Workpaper Reference	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	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	241
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	241
25	Total Gas Expense	241
26	OPERATING INCOME BEFORE FIT	(241)
	FEDERAL INCOME TAX	
27	Current Accrual	(51)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (190)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Pro Forma Property Tax
	Adjstment Number	3.08
	Workpaper Reference	G-PPT
	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	-
11	Taxes	13
12	Total Underground Storage	13
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	199
16	Total Distribution	199
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	212
26	OPERATING INCOME BEFORE FIT	(212)
	FEDERAL INCOME TAX	
27	Current Accrual	(45)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (167)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Pro Forma Depreciation Expense
	Adjstment Number	3.09
	Workpaper Reference	G-PDEP
	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	(244)
11	Taxes	-
12	Total Underground Storage	(244)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(731)
15	Taxes	-
16	Total Distribution	(731)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	(543)
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(543)
25	Total Gas Expense	(1,518)
26	OPERATING INCOME BEFORE FIT	1,518
	FEDERAL INCOME TAX	
27	Current Accrual	319
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1,199
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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

Line No.	DESCRIPTION	Pro Forma 2019 Major Capital Adds
	Adjstment Number	3.10
	Workpaper Reference	G-PCAP
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ -</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

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

Line No.	DESCRIPTION	Pro Forma O&M Offsets
	Adjstment Number	3.11
	Workpaper Reference	G-POFF
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ -</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

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

Line No.	DESCRIPTION	Pro Forma Fee Free Amortization
	Adjstment Number	3.12
	Workpaper Reference	G-PFEE
	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	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	31
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	836
23	Taxes	-
24	Total Admin. & General	836
25	Total Gas Expense	867
26	OPERATING INCOME BEFORE FIT	(867)
	FEDERAL INCOME TAX	
27	Current Accrual	(182)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (685)
	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	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Natural Gas
AVISTA UTILITIES
Comparison of Revenue Requirement Revised Adjustments

(000's OF DOLLARS)

Item	Description	FILED CASE				IMPACT ON				
		Washington Gas		Washington Gas		DIFFERENCE		REVENUE REQUIREMENT		
		NOI	Rate Base	NOI	Rate Base	Washington Gas	Washington Gas	NOI	Rate Base	
						0.755118	7.21%			
1.00	Per Results Report	\$24,614	\$348,658	\$24,614	\$348,658	\$0	\$0	\$0	\$0	\$0
1.01	Deferred FIT Rate Base	(\$7)	(\$1,247)	(7)	(1,247)	(\$0)	\$0	\$0	\$0	\$0
1.02	Deferred Debits and Credits	(\$8)	(\$7)	(8)	(7)	(\$0)	\$0	\$0	\$0	\$0
1.03	Working Capital	\$0	\$0	0	0	\$0	\$0	\$0	\$0	\$0
1.04	Remove AMI Rate Base	(\$33)	(\$6,038)	(34)	(6,038)	(\$1)	\$0	\$1	\$0	\$1
	Actual	24,567	341,366	24,566	341,366	(1)	0	2	0	
2.01	Eliminate B & O Taxes	(11)	0	(11)	0	\$0	\$0	\$0	\$0	\$0
2.02	Restate Property Tax	(2)	0	(2)	0	\$0	\$0	\$0	\$0	\$0
2.03	Uncollectible Expense	253	0	253	0	\$0	\$0	\$0	\$0	\$0
2.04	Regulatory Expense	40	0	40	0	\$0	\$0	\$0	\$0	\$0
2.05	Injuries & Damages	(43)	0	(2)	0	\$40	\$0	(\$53)	\$0	(\$53)
2.06	FIT / DFIT Expense	0	0	0	0	\$0	\$0	\$0	\$0	\$0
2.07	Office Space Charges to Non-Utility	13	0	13	0	\$0	\$0	\$0	\$0	\$0
2.08	Restate Excise Taxes	0	0	0	0	\$0	\$0	\$0	\$0	\$0
2.09	Net Gains & Losses	10	0	10	0	\$0	\$0	\$0	\$0	\$0
2.10	Weather Normalization / Gas Cost Adjust	5	0	5	0	\$0	\$0	\$0	\$0	\$0
2.11	Eliminate Adder Schedules	(0)	0	(0)	0	\$0	\$0	\$0	\$0	\$0
2.12	Misc. Restating Non-Util / Non- Recurring Expense	390	0	390	0	\$0	\$0	\$0	\$0	\$0
2.13	Restating Incentives Expense	57	0	555	0	\$498	\$0	(\$660)	\$0	(\$660)
2.14	Restate Debt Interest	(249)	0	(190)	0	\$59	\$0	(\$78)	\$0	(\$78) flow through
2.15	Restate 2018 AMA Rate Base to EOP	(1,067)	32,271	(1,062)	32,271	\$5	\$0	(\$7)	\$0	(\$7)
	Restated Total	\$23,963	\$373,637	\$24,565	\$373,637	\$602	\$0	(\$797)	\$0	
3.01	Pro Forma Revenue Normalization	404	0	404	0	\$0	\$0	\$0	\$0	\$0
3.02	Pro Forma LEAP Deferral Amortization	(1,378)	95	(1,378)	95	\$0	\$0	(\$0)	\$0	(\$0)
3.03	Pro Forma Labor Non-Exec	(577)	0	(397)	0	\$180	\$0	(\$239)	\$0	(\$239)
3.04	Pro Forma Labor Exec	(81)	0	(21)	0	\$59	\$0	(\$78)	\$0	(\$78)
3.05	Pro Forma Employee Benefits	(632)	0	(255)	0	\$377	\$0	(\$499)	\$0	(\$499)
3.06	Pro Forma Insurance Expense	(9)	0	34	0	\$43	\$0	(\$56)	\$0	(\$56)
3.07	Pro Forma IS/IT Expense	(460)	0	(190)	0	\$269	\$0	(\$357)	\$0	(\$357)
3.08	Pro Forma Property Tax	(376)	0	(167)	0	\$209	\$0	(\$276)	\$0	(\$276)
3.09	Pro Forma Depreciation Expense	1,199	0	1,199	0	\$0	\$0	\$0	\$0	\$0
3.10	Pro Forma 2019 Major Capital Adds	(1,144)	25,258	0	0	\$1,144	(\$25,258)	(\$1,515)	(\$2,412)	(\$3,927)
3.11	Pro Forma O&M Offsets	11	0	0	0	(\$11)	\$0	\$15	\$0	\$15
3.12	Pro Forma Fee Free Amortization	(685)	0	(685)	0	\$0	\$0	\$0	\$0	\$0
	Pro Forma Total	\$20,236	\$398,990	\$23,108	\$373,732	\$2,872	(\$25,258)	(\$3,803)	(\$2,412)	(\$6,215)

Impact of ROE reduced to x%	\$0
Total Revenue Requirement Difference	(\$6,215)
Filed Revenue Requirement	\$5,081
Adjusted Revenue Requirement	(\$1,134)
	rounding

\$5,081 (\$6,215)