Exh. ACC-6r Page 1 of 45 Revised 12/9/2019

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

				April 1, 2020		
		WIT	H PRESENT RATES		WITH 04.01.2020 PRO	
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	04.2020 Adjusted Total	Proposed Revenues & Related Exp	04.01.2020 Proposed Total
	a	b	С	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	5.001	333
4	Total Gas Revenues	196,394	(102,354)	94,040	5,081	99,121
	EXPENSES					
5	Production Expenses City Gate Purchases	90,669	(90,669)			
6	Purchased Gas Expense	90,009	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 23	Regulatory Amortizations Taxes	(1,559)	3,664	2,105		2,105
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 39	General Plant Total Accum. Depreciation/Amort.	(32,354) (188,807)	(2,338) (5,544)	(34,692) (194,351)	_	(34,692)
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 WORKING CALITAL	5,338	88	5,426		5,426
46	WORKING CASITAL	7,549		7,549		7,549
47	TOTAL RATE BASE	348,658	24,986	373,732	0	373,732 7.21%
48	RATE OF RETURN	7.06%		6.18%		7.

Exh. ACC-6_{Page 2 of 45} Revised 12/9/2019

AVISTA UTILITIES CALCULATION OF RECOMMENDED GENERAL REVENUE REQUIREMENT WASHINGTON NATURAL GAS

TWELVE MONTHS ENDED DECEMBER 31, 2018

Recommended Base Rate Change 4/1/2020

		4/1/2020			
Line No.	Description	· ·	000's of Dollars)		
1	Pro Forma Rate Base	\$	373,732		
2	Proposed Rate of Return		7.21%		
3	Net Operating Income Requirement		\$26,946		
4	Pro Forma Net Operating Income	\$	23,109		
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		5.42%		
10	Total Present Billed Revenue	\$	127,800		
11	Percentage Billed Revenue Increase		3.98%		

Exh. ACC-6_{page 3 of 45} Revised 12/9/2019

AVISTA UTILITIES RECOMMENDED COST OF CAPITAL WASHINGTON NATURAL GAS

Component	Capital Structure	Cost	Weighted Cost
Debt	51.5%	5.15%	2.65
Common	48.5%	9.40%	4.56
Total	100.00%	_	7.2

Exh. ACC-6r Page 4 of 45 Revised 12/9/2019

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

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003781
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038374
6	Total Expense	0.044155
7	Net Operating Income Before FIT	0.955845
8	Federal Income Tax @ 21%	0.200727
9	REVENUE CONVERSION FACTOR	0.755118

AVISTA UTILITIES

RESTATEMENT ADJUSTMENTS

Page 5 of 45 Revised 12/9/2019

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

(000'S	OF DOLLARS)	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
	Adjsutment Number	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE
	REVENUES									
1	Total General Business	\$ 140,625	\$ -	\$ -	\$ -	\$ -	\$ (5,070)	\$ -	\$ -	\$ -
2	Total Transportation	5,088	-	-	-	-	(128)	-	-	-
3	Other Revenues	50,681	-	-	-	-	<u>-</u>	-	-	<u> </u>
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 19	Customer Service & Information Sales Expenses	8,093	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-
	Administrative & General									
20	Operating Expenses	15,045	-	-	-	-	-	-	-	(50)
21	Depreciation/Amortization	8,492	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	(1,559)								
23 24	Taxes Total Admin. & General	21,978				-		<u> </u>	-	(50)
24	Total Admin. & General	21,776								(30)
25	Total Gas Expense	169,184	-	10	-	-	(5,184)	2	(320)	(50)
26	OPERATING INCOME BEFORE FIT	27,210		(10)			(14)	(2)	320	50
20	OF ERATING INCOME BEFORE ITI	27,210	-	(10)	-	-	(14)	(2)	320	30
	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
					<u> </u>					
	RATE BASE PLANT IN SERVICE									
32	Underground Storage	\$ 28,442	s -	\$ -	s -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	462,636	-	-	-	(7,041)		-	-	-
34	General Plant	114,053	-	-	-		-	_	-	_
35	Total Plant in Service	605,131				(7,041))			
33		000,101	-	-	-	(7,041)	, -	-	-	-
26	ACCUMULATED DEPRECIATION/AMORT Underground Storage	(11.051)								
36 37	Distribution Plant	(11,051) (145,402)	-	-	-	433	-	-	-	-
38	General Plant	(32,354)	-	-	-		-	-	-	-
39	Total Accumulated Depreciation/Amortization	(188,807)	_	_			_	_	_	
40	NET PLANT	416,324	-		-			-	-	
41	DEFERRED TAXES	(88,908)	(1,247) -	-			-	-	-
42	Net Plant After DFIT	327,416	(1,247)		-	(0,000)		-	-	-
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	8,355	-	-	-		-	-	-	-
45	OTHER	5,338	-	(7)		-	-	-	-	-
46	WORKING CAPITAL	7,549	_	-	_	-	_	_	_	_
-		. je								
47	TOTAL RATE BASE	\$ 348,658	\$ (1,247)) \$ (7)	s -	\$ (6,038)) S -	s -	\$ -	s -
48	RATE OF RETURN	7.06%								
50	REVENUE REQUIREMENT	694	-110	10) (-532	2 15	2	-335	-52

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

Adjusted

Page 6 of 45 Revised 12/9/2019

Line No.	DESCRIPTION	Injuries & Damages		Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc. Restating Non-Util / Non- Recurring Expense
	Adjsutment Number	2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12
	Workpaper Reference	G-ID	G-FIT	G-OSC	G-RET	G-NGL	G-WNGC	G-EAS	G-MR
1	REVENUES Total General Business	\$	- \$	- \$ -	· \$ -	s -	\$ 6,259	\$ 5,056	\$ _
2	Total Transportation	ý.	- φ	- 5		-	5 0,237	3,030	-
3	Other Revenues		-	-	_	-	(3,321)	(51,690)	114
4	Total Gas Revenues		-	-	-	-	2,938	(46,634)	114
	EXPENSES								
-	Production Expenses						2.651	(41.001)	
5 6	City Gate Purchases Purchased Gas Expense		-		-		2,651 4	(41,801)	-
7	Net Nat Gas Storage Trans			-	_	-	-	292	-
8	Total Production		-	-	-	-	2,655	(41,509)	-
	Underground Storage								
9	Operating Expenses		-		_	-	-	-	-
10	Depreciation/Amortization		-	-	-	-	-	-	-
11 12	Taxes Total Underground Storage		-				-		<u>-</u>
12									
12	Distribution								(0)
13 14	Operating Expenses Depreciation/Amortization		-		-	(13)	-	-	(8)
15	Taxes		-		_	-	240	194	-
16	Total Distribution			-	-	(13)	240	194	(8)
17	Customer Association						24	19	
17 18	Customer Accounting Customer Service & Information				-	-	24	(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 24	Taxes Total Admin. & General		3	- (17) -	-	13	1,093	(371)
				,	,				<u> </u>
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 30	Deferred FIT Amort ITC		-	-	-	-	-	339	-
30	Amortife	-	-	-		-			
31	NET OPERATING INCOME	\$	(2) \$	- \$ 13	\$ -	\$ 10	\$ 5	\$ (0)	\$ 390
	RATE BASE								
	PLANT IN SERVICE								
32 33	Underground Storage Distribution Plant	\$	- \$	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 34	General Plant			-	_	-	-	-	-
35	Total Plant in Service		_	_	_	_	_	_	
55	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage		-		_	-	-	-	-
37	Distribution Plant		-		-	-	-	-	-
38	General Plant		-	-	-	-	-	-	-
39 40	Total Accumulated Depreciation/Amortization NET PLANT			<u> </u>			-	-	<u>-</u>
41	DEFERRED TAXES						_	_	_
42 43	Net Plant After DFIT GAS INVENTORY			- -	-	-	-	-	-
44	GAIN ON SALE OF BUILDING		-		_	-	-	-	-
45	OTHER								
46	WORKING CAPITAL				-	-	-	-	<u>-</u>
47	TOTAL RATE BASE	\$	- \$	- s -	s -	s -	\$	s -	\$
48	RATE OF RETURN	J	- 9	- J		.	-	Ψ -	-
50	REVENUE REQUIREMENT		3	0 -13	8 (-14	-6	0	-517

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2018

Page 7 of 45 Revised 12/9/2019

Adjusted

55 56 77 73 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Adjsutment Number Workpaper Reference REVENUES Total General Business Total Transportation Other Revenues Total Gas Revenues EXPENSES Production Expenses City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes Total Distribution	2.13 G-RI S - S 	2.14 G-DI	2.15 G-EOP18 - \$	R-Ttl 146,8 4,9 (4,2 147,6 51,5 9 52,4 1,5 6 2 2,4
22 33 44	Total General Business Total Transportation Other Revenues Total Gas Revenues EXPENSES Production Expenses City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes Depreciation/Amortization Taxes		- - - - - - - -	- - - - - - - - - - - - - - -	4,9 (4,2 147,6 51,5 9 52,4 1,5 6 2
2 2 3 3 4 4 4 4 4 5 5 5 6 6 7 7 3 3 6 6 6 7 7 3 3 6 6 6 6 7 7 3 3 6 6 6 6	Total Transportation Other Revenues Total Gas Revenues EXPENSES Production Expenses City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes Total Underground Storage		- - - - - - - -	- - - - - - - - - - - - - - -	4,9 (4,2 147,6 51,5 9 52,4 1,5 6 2
3 3 4	Other Revenues Total Gas Revenues EXPENSES Production Expenses City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes Total Underground Storage	- - - - - - - - -	- - - - -		(4,2 147,6 51,5 9 52,4 1,5 6
55 57 77 33 90 00 11 22	Total Gas Revenues EXPENSES Production Expenses City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes		- - - - -		147,6 51,5 9 52,4 1,5 6
5 5 7 7 8 9 0 0 1 1 2 2	Production Expenses City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes		- - - - - - - -	-	52,4 1,5 6 2
55 57 77 83 90 90 90 11 12 22	City Gate Purchases Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Distribution Operating Expenses Depreciation/Amortization Taxes	- - - - - - - -	- - - - - - -	-	52,4 1,5 6 2
6 7 8 0 0 1 1 2 3 4	Purchased Gas Expense Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes		- - - - - - - -	-	52,4 1,5 6 2
7 3 0 0 1 2 3 4	Net Nat Gas Storage Trans Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes	-		-	52,4 1,5 6 2
3 0 0 1 2 3 4	Total Production Underground Storage Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes	-	:	-	1,5 6 2
0 1 2 3 4	Operating Expenses Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes		- - - -	-	2
0 1 2 3 4	Depreciation/Amortization Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes	-	- - - -	-	2
1 2 3 4	Taxes Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes			-	
3 4	Total Underground Storage Distribution Operating Expenses Depreciation/Amortization Taxes		-		
3	Distribution Operating Expenses Depreciation/Amortization Taxes		-	43	2,4
3 4	Operating Expenses Depreciation/Amortization Taxes	- -			
4	Depreciation/Amortization Taxes	-			
	Taxes	-	-	-	12,
			-	567	12, 9,
			-	567	33,
7	Customer Accounting				6,
	Customer Service & Information	-	-	-	1,
	Sales Expenses	-	-	-	1,
	Administrative & General				
0	Operating Expenses	(703)	-	-	13,
1	Depreciation/Amortization	-	-	961	9,
2	Regulatory Amortizations Taxes	-	-	-	(
	Taxes Total Admin. & General	(703)	-	961	22,
5	Total Gas Expense	(703)	-	1,571	119,
6	OPERATING INCOME BEFORE FIT	703	-	(1,571)	27,
	FEDERAL INCOME TAX				
7	Current Accrual	148	190	(330)	2,
8	Debt Interest	-		(180)	(
	Deferred FIT	-	-	-	;
0	Amort ITC	<u> </u>	-	-	
	NET OPERATING INCOME	\$ 555 \$	\$ (190) \$	(1,062) \$	24,
	RATE BASE PLANT IN SERVICE				
2	Underground Storage	s - s	s - \$	600 \$	29,
3	Distribution Plant		-	24,409	480,
4	General Plant		-	12,935	126,
	Total Plant in Service	-	-	37,944	636,
6	ACCUMULATED DEPRECIATION/AMORT Underground Storage			(431)	(11,
7	Distribution Plant	· · · · · · · · · · · · · · · · · · ·	-	(3,208)	(148,
8	General Plant	-	-	(2,338)	(34,
	Total Accumulated Depreciation/Amortization	-	-	(5,977)	(194,
	NET PLANT	-	-	31,967	441,
1	DEFERRED TAXES		-	304	(89,
	Net Plant After DFIT	-	-	32,271	352,
	GAS INVENTORY	-	-	-	8,
	GAIN ON SALE OF BUILDING	-	-	-	
	OTHER WORKING CAPITAL	-	-	-	5, 7,
	TOTAL RATE BASE RATE OF RETURN	\$ - \$	- \$	32,271 \$	(1)

(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 exists 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

Page 8 of 45 Revised 12/9/2019

WASHINGTON NATURAL GAS PRO FORMA ADJUSTMENTS

TWELVE MONTHS ENDED DECEMBER 31, 2018 Adjusted A

		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Line		Revenue	LEAP Deferral	Labor	Labor	Employee	Insurance	IS/IT
No.	DESCRIPTION	Normalization	Amortization	Non-Exec 3.03	3.04	Benefits 3.05	Expense	Expense 3.07
	Adjsutment Number Workpaper Reference	3.01 G-PREV	3.02 G-PLEAP	G-PLN	G-PLE	G-PEB	3.06 G-PINS	G-PIT
	REVENUES							
1	Total General Business	\$ (58,118)	\$ -	\$ -	\$ -	\$ -	s -	\$ -
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 7	Purchased Gas Expense Net Nat Gas Storage Trans	-	-	16	-	10	-	-
8	Total Production	(51,519)		16		10		
		(= 1,= 1,						
	Underground Storage							
9 10	Operating Expenses	-	-	-	-	-	-	-
11	Depreciation/Amortization Taxes	-	-	-	-	-	-	
12	Total Underground Storage		-	-	_	_	_	-
12	Distribution Operating Expenses			211		122		
13 14	Operating Expenses Depreciation/Amortization	-	-	211	_	132	-	-
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	-	- 1.745	-	-	-	-	-
22 23	Regulatory Amortizations Taxes	-	1,745			_	-	
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 30	Deferred FIT Amort ITC	-	-	-	-	-	-	-
30	Amon ITC							
31	NET OPERATING INCOME	\$ 404	\$ (1,378)	\$ (397)	\$ (21)	\$ (255)	\$ 34	\$ (190
	RATE BASE							
	PLANT IN SERVICE						•	
32	Underground Storage	\$ -	-	s -	\$ -	s -	\$ -	5 -
33 34	Distribution Plant General Plant	-	-	-	-	-	-	
					<u>-</u>			
35	Total Plant in Service	-	-	-	-	-	-	-
26	ACCUMULATED DEPRECIATION/AMORT							
36 37	Underground Storage 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	\$ -	s 95	s -	s -	s -	s -	s -
48	RATE OF RETURN							

Page 9 of 45

Revised 12/9/2019

AVISTA UTILITIES

Adjusted Adjusted

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

(0003	DF DOLLARS) I	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Line No.	DESCRIPTION	Property Tax	Depreciation Expense	2019 Major Capital Adds	O&M Offsets	Fee Free Amortization	Total
NO.	Adjsutment Number	3.08	3.09	3.10	3.11	3.12	
	Workpaper Reference	G-PPT	G-PDEP	G-PCAP	G-POFF	G-PFEE	PF-STtl
	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 6	City Gate Purchases Purchased Gas Expense	-	-		-	-	985
7	Net Nat Gas Storage Trans	-	-			· -	-
8	Total Production		-				985
	** 1						
9	Underground Storage						1,532
10	Operating Expenses Depreciation/Amortization	-	(244)				426
11	Taxes	13	(2)				237
12	Total Underground Storage	13	(244)			-	2,195
	Distribution						
13	Distribution 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 19	Customer Service & Information Sales Expenses	-	-		-		1,249
17	-						_
20	Administrative & General						44.004
20	Operating Expenses	-	(5.42)		-	-	14,294
21 22	Depreciation/Amortization Regulatory Amortizations	-	(543)			836	8,910 2,105
23	Taxes	_	_				2,103
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
20		(212)	1,010			(007)	20,770
27	FEDERAL INCOME TAX	(45)	210			(102)	2.450
27 28	Current Accrual Debt Interest	(45)	319			(182)	2,450 (140)
29	Deferred FIT	-	-		-		393
30	Amort ITC	-	-			-	(15)
31	NET OPERATING INCOME	\$ (167)	\$ 1,199	e	- \$	- \$ (685)	\$ 23,109
31		\$ (107)	\$ 1,199	3	- 3	- \$ (003)	\$ 25,109
	RATE BASE PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$	- \$	- \$ -	\$ 29,042
33	Distribution Plant	-	-	Ŧ	-		480,004
34	General Plant				<u></u>	<u>- </u>	126,988
35	Total Plant in Service	-	-		-	. <u></u>	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		-		<u>- </u>		(194,351)
40	NET PLANT DEFERRED TAXES	-	-			-	441,683
41					-		(89,281)
42	Net Plant After DFIT	-	-		-	-	352,402
43	GAS INVENTORY	-			-	-	8,355
44 45	GAIN ON SALE OF BUILDING OTHER	-				-	5,426
46	WORKING CAPITAL	-				-	7,549
							,
47	TOTAL RATE BASE	s -	s -	s	- \$	- s -	\$ 373,732
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	222	-1,588		0	0 907	5,081

Exh. EMA-3

Page 10 of 45 Revised 12/9/2019

AVISTA UTILITIES

Washington Gas (000's OF DOLLARS)

TWELVE MONTHS ENDED DECEMBER 31, 2018

WELVE MONTHS ENDED DECEMBER 31, 2018 Washington Ga						
Column	WP Ref	Description	NOI	Rate Base	ROR	
Restating A	djustments					
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	-NGL Net Gains & Losses		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)

Page 11 of 45 Revised 12/9/2019

Per Per		(000's)				D :1! - 4!	
Adjustment Description Adjustments			F	Restate Debt Interest	;		
101 Deferred FIT Rate Base (1,247) (1,247) 7 7 7 7 7 7 7 7 7		Adjustment Description	2.14 Adjustment	All other	Summary	Line No. 27	
Deferred Debits and Credits (7) (7) (7)	1.00		348,658		348,658	191	
1.01 Working Capital Remove AMII Rate Base (6.038) (6.038) 34	1.01	Deferred FIT Rate Base		(1,247)	(1,247)	7	
1.04 Remove AMI Rate Base (6,038) (6,038) 34	1.02	Deferred Debits and Credits		(7)	(7)	-	
Eliminate B & O Taxes					-	-	
Restate Property Tax				(6,038)	(6,038)	34	
Uncollectible Expense				-	-	-	
Regulatory Expense				-	-	-	
1				-	-	-	
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 - - - - 2.13 Restating Incentives Expense - - - - - 2.14 Restate Debt Interest - - - - - - 2.15 Restate Debt Interest -				-	-	-	
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 - - - - 3.01 Pro Forma LEAP Deferral Amortization 95 95 (1) 3.03 Pro Forma Labor Non-Exec - - - - 3.04 Pro Forma Labor Non-Exec - - - - 3.04 Pro Forma Labor Non-Exec - - - - 3.05 Pro Forma Expense - - - - - 3.06				-	-	-	
2.10 Weather Normalization / Gas Cost Adjust				-	-	-	
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 Leavenue Normalization - - - - 3.02 Pro Forma LEAP Deferral Amortization 95 95 (1) 3.03 Pro Forma Lebor Non-Exec - - - - 3.04 Pro Forma Labor Exec - - - - 3.05 Pro Forma Eaphoyee Benefits - - - - 3.05 Pro Forma Insurance Expense - - - - 3.07 Pro Forma Property Tax - - - - 3.08 Pro Forma Depreciation Expense - - - - 3.10 Pro Forma See Free Amortization - </td <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td>				-	-	-	
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 -				-	-	- (100)	
3.02 Pro Forma LEAP Deferral Amortization 95 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 Insurance Expense 3.08 Pro Forma Property Tax 3.09 Pro Forma Depreciation Expense 3.10 Pro Forma Depreciation Expense 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% 21% 10 10 10 10 10 10 10 10				32,271	32,271	(180)	
3.03 Pro Forma Labor Non-Exec				-	-	-	
3.04 Pro Forma Labor Exec				95	95	(1)	
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 - - - 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% 21%				-	-	-	
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 -		-		-	-	-	
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%	3.09	Pro Forma Depreciation Expense		-	-	-	
3.12 Pro Forma Fee Free Amortization 348,658 25,074 373,732 51	3.10	Pro Forma 2019 Major Capital Adds		-	-	-	
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%	3.11	Pro Forma O&M Offsets		-	-	-	
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%	3.12	Pro Forma Fee Free Amortization		-			
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%			348,658	25,074	373,732	51	
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%		Weighted Average Cost of Debt	2.65%	2.65%			
Interest Per Results (G-FIT-12A) 10,146 10,146 Increase (Decrease) in Interest Expense (907) 664 (242) FIT Rate 21% 21%			•		0.004		
Increase (Decrease) in Interest Expense (907) 664 (242) FIT Rate 21% 21%				664		51	
FIT Rate 21% 21%		Interest Per Results (G-FIT-12A)	10,146		10,146		
		Increase (Decrease) in Interest Expense	(907)	664	(242)		
Increase (Decrease) in FIT 190 (140) 50 51		FIT Rate	21%	21%			
		Increase (Decrease) in FIT	190	(140)	50	51	

45

46

47

OTHER

WORKING CAPITAL

TOTAL RATE BASE

PER RESULTS OF OPERATIONS REPORTS

Page 12 of 45 Revised 12/9/2019

GAS Line No. Description System Washington Idaho REVENUES 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 City Gate Purchases 90,669 90,669 5 0 6 Purchased Gas Expense 955 955 0 Net Nat. Gas Storage Trans (292)(292)0 8 **Total Production** 91,332 91,332 0 Underground Storage 9 1,532 1,532 0 Operating Expenses 10 Depreciation 627 627 0 302 302 0 11 Taxes 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 Administrative and General 20 15,045 15,045 0 Operating Expenses 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 21.0% 2,557 2,557 0 Current Accrual 28 Debt Interest 29 Deferred FIT 54 54 0 Amort ITC 30 (15)(15)0 NET OPERATING INCOME \$0 31 \$24,614 \$24,614 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)0 (145,402)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)0 42 Net Plant After DFIT 327,416 327,416 43 GAS INVENTORY 8,355 8,355 0 44 GAIN ON SALE OF BUILDING 0

5,338

7,549

\$348,658

5,338

7,549

\$348,658

0

0

\$0

Page 13 of 45 Revised 12/9/2019

Line		Per Results
No.	DESCRIPTION	Report
	Adjsutment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 140,625
2	Total Transportation	5,088
3	Other Revenues Total Gas Revenues	50,681 196,394
	Total Gas revenues	170,371
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	90,669
6 7	Purchased Gas Expense Net Nat Gas Storage Trans	955 (292)
8	Total Production	91,332
	Underground Storage	
9 10	Operating Expenses Depreciation/Amortization	1,532 627
11	Taxes	302
12	Total Underground Storage	2,461
	Distribution	
13 14	Operating Expenses	12,316
15	Depreciation/Amortization Taxes	11,642 14,128
16	Total Distribution	38,086
		,
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 24	Taxes	21.079
24	Total Admin. & General	21,978
25	Total Gas Expense	169,184
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	\$ 24,614
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 28,442
33 34	Distribution Plant General Plant	462,636
35	Total Plant in Service	114,053 605,131
33		003,131
36	ACCUMULATED DEPRECIATION/AMORT Underground Storage	(11,051)
37	Distribution Plant	(145,402)
38	General Plant	(32,354)
39	Total Accumulated Depreciation/Amortization	(188,807)
40	NET PLANT	416,324
41	DEFREED TAXES	(88,908)
42	Net Plant After DFIT	327,416
43	GAS INVENTORY	8,355
44 45	GAIN ON SALE OF BUILDING OTHER	5,338
46	WORKING CAPITAL	7,549
47	TOTAL RATE BASE	\$ 348,658
		·

Page 14 of 45 Revised 12/9/2019

		Deferred
Line	DESCRIPTION	FIT
No.	Adjsutment Number	Rate Base 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 8	Net Nat Gas Storage Trans Total Production	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11 12	Taxes 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	-
20	Administrative & General 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	<u> </u>
31	NET OPERATING INCOME	\$ (7)
	RATE BASE	
32	PLANT IN SERVICE	\$ -
33	Underground Storage Distribution Plant	5
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 41	NET PLANT DEFREED TAXES	(1.247)
41	Net Plant After DFIT	(1,247)
43	GAS INVENTORY	(1,2-T/)
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (1,247)

Page 15 of 45 Revised 12/9/2019

	T	D.C. I
Line		Deferred Debits and
No.	DESCRIPTION	Credits
	Adjsutment Number	1.02
	Workpaper Reference	G-DDC
	DEVENIE	
1	REVENUES Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	_
4	Total Gas Revenues	
	EXPENSES	
_	Production Expenses	
5	City Gate Purchases	-
6 7	Purchased Gas Expense Net Nat Gas Storage Trans	-
8	Total Production	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11 12	Taxes Total Underground Storage	-
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
23	Total Gas Expense	10
26	OPERATING INCOME BEFORE FIT	(10)
	FEDERAL INCOME TAX	
27	Current Accrual	(2)
28	Debt Interest	0
29 30	Deferred FIT Amort ITC	-
30	Amontife	
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 DEDDECLATION/AMORT	
36	ACCUMULATED DEPRECIATION/AMORT Underground Storage	
30 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 45	GAIN ON SALE OF BUILDING OTHER	- (7)
45	WORKING CAPITAL	(7)
-70	Stating Chilling	
47	TOTAL RATE BASE	\$ (7)
		

Page 16 of 45 Revised 12/9/2019

		Working
Line No.	DESCRIPTION	Capital
	Adjsutment 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 8	Net Nat Gas Storage Trans Total Production	
Ü		
9	Underground Storage	
10	Operating Expenses 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 22	Depreciation/Amortization 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 30	Deferred FIT Amort ITC	-
31	NET OPERATING INCOME	s -
31	NET OF ERATING INCOME	<u>.</u>
	RATE BASE PLANT IN SERVICE	
32	Underground Storage	s -
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 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	<u>\$</u> -

Page 17 of 45 Revised 12/9/2019

		Remove
Line No.	DESCRIPTION	AMI
	Adjsutment Number Workpaper Reference	1.04 G-AMI
	REVENUES	
1	Total General Business	\$ -
2 3	Total Transportation Other Revenues	-
4	Total Gas Revenues	
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7 8	Net Nat Gas Storage Trans Total Production	
	Un denombre d'Etonomo	
9	Underground Storage 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 24	Taxes 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	(7.041)
35	Total Plant in Service	(7,041)
26	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage Distribution Plant	433
38	General Plant	433
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 DATE DASE	£ ((0.20)
47	TOTAL RATE BASE	\$ (6,038)

Page 18 of 45 Revised 12/9/2019

		Eliminate
Line No.	DESCRIPTION	B & O Taxes
1101	Adjsutment 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	(5,198)
	EXPENSES Position Francisco	
5	Production Expenses	
6	City Gate Purchases 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	- (5.10.1)
15	Taxes	(5,184)
16	Total Distribution	(5,184)
17	Customer Accounting	_
18	Customer Service & Information	_
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23 24	Taxes Total Admin. & General	<u> </u>
25	Total Gas Expense	(5,184)
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	\$ (11)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
20	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage 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	<u> </u>
47	TOTAL DATE DAGE	e.
47	TOTAL RATE BASE	<u>\$</u>

Page 19 of 45 Revised 12/9/2019

	<u> </u>	
		Restate
Line	n read programme to the	Property
No.	DESCRIPTION	Tax
	Adjsutment Number	2.02
	Workpaper Reference	G-RPT
	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	(78)
12	Total Underground Storage	(78)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	80
16	Total Distribution	80
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 Con Frances	3
25	Total Gas Expense	2
26	OPERATING INCOME BEFORE FIT	(3)
20	OFERATING INCOME BEFORE FIT	(2)
	DEDER AT INCOME TAX	
25	FEDERAL INCOME TAX	(0)
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	<u>-</u> _
21	NET OPED ATING INCOME	6 (2)
31	NET OPERATING INCOME	\$ (2)
	RATE BASE	
22	PLANT IN SERVICE	6
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	DEEDEED TAVES	
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	\$ -

Page 20 of 45 Revised 12/9/2019

	T	Uncollectible
Line No.	DESCRIPTION	Expense
	Adjsutment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3 4	Other Revenues Total Gas Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
_	Production Expenses	
5 6	City Gate Purchases	-
7	Purchased Gas Expense Net Nat Gas Storage Trans	-
8	Total Production	
9	Underground Storage	
10	Operating Expenses Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Distribution Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	-
1.7		(220)
17 18	Customer Accounting Customer Service & Information	(320)
19	Sales Expenses	-
	•	
20	Administrative & General	
20 21	Operating Expenses Depreciation/Amortization	-
22	Regulatory Amortizations	_
23	Taxes	<u>-</u>
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 30	Deferred FIT Amort ITC	-
30	Amontife	<u>-</u>
31	NET OPERATING INCOME	\$ 253
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant General Plant	-
34		
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage 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 45	GAIN ON SALE OF BUILDING OTHER	-
45 46	WORKING CAPITAL	-
4-	TOTAL DATE DAGE	
47	TOTAL RATE BASE	<u>\$</u> -

Page 21 of 45 Revised 12/9/2019

	I	Pagulatow-
Line No.	DESCRIPTION	Regulatory Expense
	Adjsutment 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 8	Net Nat Gas Storage Trans Total Production	
0	Total Froduction	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11 12	Taxes Total Underground Storage	
12	Total Olicerground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization Taxes	-
15 16	Total Distribution	
10	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & Consul	
20	Administrative & General 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
20	OFERATING INCOME BEFORE FIT	30
	FEDERAL INCOME TAX	
27	Current Accrual	11
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	\$ 40
		<u> </u>
	RATE BASE	
	PLANT IN SERVICE	
32 33	Underground Storage Distribution Plant	\$ -
34	General Plant	-
35	Total Plant in Service	
55	- Can Figure III Del VIDO	-
	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	
42	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	s -

Page 22 of 45 Revised 12/9/2019

Line		Injuries &
No.	DESCRIPTION	
110.	Adjsutment Number	Damages 2.05
	Workpaper Reference	G-ID
	1 4	~ •••
	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	-
	II. 1	
9	Underground Storage	
10	Operating Expenses Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	
12	Total Chaciground 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 Cas Evenense	2
25	Total Gas Expense	3
26	OPERATING INCOME BEFORE FIT	(2)
20	OFERATING INCOME BEFORE ITI	(3)
	EEDERAL INCOME TAV	
27	FEDERAL INCOME TAX	(1)
27 28	Current Accrual Debt Interest	(1)
29	Deferred FIT	-
30	Amort ITC	_
50	Amontine	
31	NET OPERATING INCOME	\$ (2)
51	THE STEATHER INCOME	(2)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/ALCOR	
2.0	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37 38	Distribution Plant General Plant	-
38 39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	
		<u>-</u>
41	DEFREED TAXES	
42	Net Plant After DFIT	
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
.0		
47	TOTAL RATE BASE	s -

Page 23 of 45 Revised 12/9/2019

		FIT /
Line		DFIT
No.	DESCRIPTION	Expense
	Adjsutment 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 6	City Gate Purchases 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 22	Depreciation/Amortization Regulatory Amortizations	-
23	Taxes	_
24	Total Admin. & General	
25	Total Gas Expense	-
26	OPER ATING INCOME DEFORE BIT	
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 34	Distribution Plant General Plant	-
		
35	Total Plant in Service	-
	A COLD BY A TER PERSON	
26	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage Distribution Plant	-
37 38	Distribution Plant General Plant	-
38 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	\$
4/	TOTAL RATE DAGE	<u>s -</u>

Page 24 of 45 Revised 12/9/2019

	T	OCC C
Line		Office Space Charges to
No.	DESCRIPTION	Non-Utility
110.	Adjsutment Number	2.07
	Workpaper Reference	G-OSC
	1 1	
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	<u></u>
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	
8	Total Production	-
	II. 1	
9	Underground Storage	
10	Operating Expenses Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	
12	Total Chacigiotala Storage	
	Distribution	
13	Operating Expenses	_
14	Depreciation/Amortization	_
15	Taxes	_
16	Total Distribution	
	Total Distribution	
17	Customer Accounting	
18	Customer Service & Information	_
19	Sales Expenses	_
.,	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)
2.	OPER ATRICA NACOME REPORT OF	
26	OPERATING INCOME BEFORE FIT	17
	FEDERAL INCOME TAX	
27	Current Accrual	4
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
21	NET OPERATING INCOME	6 12
31	NET OPERATING INCOME	\$ 13
	DATEDACE	
	RATE BASE	
22	PLANT IN SERVICE	s -
32 33	Underground Storage Distribution Plant	• -
34	General Plant	-
34	General Flain	<u> </u>
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	<u> </u>
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 DATE DACE	•
47	TOTAL RATE BASE	<u>s</u> -

Page 25 of 45 Revised 12/9/2019

		Restate
Line		Excise
No.	DESCRIPTION	Taxes
	Adjsutment Number	2.08
	Workpaper Reference	G-RET
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	<u> </u>
4	Total Gas Revenues	-
	EVDENCES	
	EXPENSES Production Expenses	
5	Production Expenses	
5 6	City Gate Purchases Purchased Gas Expense	-
6 7	Purchased Gas Expense Net Nat Gas Storage Trans	-
8	Total Production	
J		-
	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		
20 21	Operating Expenses Depreciation/Amortization	-
21	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	
25	Total Gas Expense	<u> </u>
	onen (m)	
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29 30	Deferred FIT Amort ITC	-
30	AMOUTIC	
31	NET OPERATING INCOME	\$ -
31	TET OF ERATING INCOME	<u>-</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-,
34	General Plant	-
		
35	Total Plant in Service	-
	ACCUMULATED DEBRECLATION (1)	
20	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage Distribution Plant	-
38	Distribution Plant General Plant	-
38 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	\$ -

Page 26 of 45 Revised 12/9/2019

		Net
Line		Gains
No.	DESCRIPTION	2.00
	Adjsutment Number Workpaper Reference	2.09 G-NGL
	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	-
	II. 1	
9	Underground Storage	
10	Operating Expenses Depreciation/Amortization	
11	Taxes	_
12	Total Underground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(13)
15	Taxes Total Distribution	
16	Total Distribution	(13)
17	Customer Accounting	
18	Customer Service & Information	-
19	Sales Expenses	_
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22 23	Regulatory Amortizations Taxes	-
24	Total Admin. & General	
25	Total Gas Expense	(13)
26	OPERATING INCOME BEFORE FIT	13
20		13
	FEDERAL INCOME TAX	
27	Current Accrual	3
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	<u> </u>
21	NET OPED A TINIC INCOME	e 10
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 DEDDECLATION/ANDORT	
36	ACCUMULATED DEPRECIATION/AMORT 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 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-
44	OTHER	-
46	WORKING CAPITAL	-
	TOTAL DATE DATE	
47	TOTAL RATE BASE	<u> </u>

Page 27 of 45 Revised 12/9/2019

Line		Weather Normalization /
No.	DESCRIPTION	Gas Cost Adjust
	Adjsutment 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	2,938
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	2,651
6	Purchased Gas Expense	4
7	Net Nat Gas Storage Trans	
8	Total Production	2,655
	II. 1	
9	Underground Storage	
10	Operating Expenses Depreciation/Amortization	-
11	Taxes	_
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	240
15	Taxes	240
16	Total Distribution	240
17	Customer Accounting	24
18	Customer Service & Information	24
19	Sales Expenses	_
	•	
	Administrative & General	
20	Operating Expenses	13
21	Depreciation/Amortization	-
22 23	Regulatory Amortizations Taxes	-
24	Total Admin. & General	13
25	Total Gas Expense	2,932
26	OPED ATING INCOME DEFORE FIT	6
20	OPERATING INCOME BEFORE FIT	0
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	\$ 5
	DATEDAGE	
	RATE BASE PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	
34	General Plant	-
35	Total Plant in Service	
33	Total I failt in Scivice	
	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	
4-	TOTAL DATE DACE	•
47	TOTAL RATE BASE	<u>\$</u> -

Page 28 of 45 Revised 12/9/2019

Line		Eliminate Adder
No.	DESCRIPTION	Schedules
	Adjsutment Number Workpaper Reference	2.11 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 8	Net Nat Gas Storage Trans Total Production	(41 500)
0	Total Froduction	(41,507)
	Underground Storage	
9	Operating Expenses	-
10 11	Depreciation/Amortization	-
12	Taxes 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	-
20	Administrative & General	10
20 21	Operating Expenses Depreciation/Amortization	10
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 30	Deferred FIT Amort ITC	339
31	NET OPERATING INCOME	\$ (0)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	<u> </u>
35	Total Plant in Service	-
26	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage 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 46	OTHER WORKING CAPITAL	-
.0		
47	TOTAL RATE BASE	s -

Page 29 of 45 Revised 12/9/2019

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expense
110.	Adjsutment Number	2.12
	Workpaper Reference	G-MR
	DENENHIEG	
1	REVENUES Total General Business	\$ -
2	Total Transportation	5 -
3	Other Revenues	114
4	Total Gas Revenues	114
•	Total Sub Revenues	
	EXPENSES	
5	Production Expenses	
6	City Gate Purchases 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	(8)
14	Depreciation/Amortization	1-1
15	Taxes	-
16	Total Distribution	(8)
17	Customer Accounting	_
18	Customer Service & Information	(1)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(371)
21	Depreciation/Amortization	(3/1)
22	Regulatory Amortizations	-
23	Taxes	
24	Total Admin. & General	(371)
25	Total Gas Expense	(380)
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	\$ 390
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	s -
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	<u> </u>
42	Net Plant After DFIT	-
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	<u> </u>

Page 30 of 45 Revised 12/9/2019

Line		Restating Incentives
No.	DESCRIPTION	
	Adjsutment 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 8	Net Nat Gas Storage Trans Total Production	<u>-</u>
0	Total Floduction	-
	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 19	Customer Service & Information Sales Expenses	-
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 30	Deferred FIT Amort ITC	-
30	Amontine	
31	NET OPERATING INCOME	\$ 555
	DATE DACE	
	RATE BASE	
32	PLANT IN SERVICE Underground Storage	s -
33	Distribution Plant	3 -
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	
	TOTAL DATE DATE	
47	TOTAL RATE BASE	<u> </u>

Page 31 of 45 Revised 12/9/2019

	T	
т:-		Restate
Line No.	DESCRIPTION	Debt
No.	Adjsutment Number	Interest 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 8	Net Nat Gas Storage Trans Total Production	-
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	<u> </u>
25	Total Gas Evnanca	
23	Total Gas Expense	
26	OPERATING INCOME BEFORE FIT	_
20	OF ERATING INCOME BEFORE TH	_
	FEDERAL INCOME TAX	
27	Current Accrual	190
28	Debt Interest	190
29	Deferred FIT	_
30	Amort ITC	_
50	Amortic	
31	NET OPERATING INCOME	\$ (190)
		(2,2)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	· -
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEDDECLATION/ARCONT	
36	ACCUMULATED DEPRECIATION/AMORT Underground Storage	
30 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	-
.0		
47	TOTAL RATE BASE	s -

Page 32 of 45 Revised 12/9/2019

		Restate 2018
Line No.	DESCRIPTION	AMA Rate Base to EOP
	Adjsutment 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 8	Net Nat Gas Storage Trans Total Production	
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	43
11 12	Taxes Total Underground Storage	43
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	567
15	Taxes	<u>-</u> _
16	Total Distribution	567
17	Customer Accounting	_
18	Customer Service & Information	_
19	Sales Expenses	-
20	Administrative & General	
20 21	Operating Expenses Depreciation/Amortization	961
22	Regulatory Amortizations	901
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 30	Deferred FIT 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
26	ACCUMULATED DEPRECIATION/AMORT	/46**
36 37	Underground Storage Distribution Plant	(431) (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 45	GAIN ON SALE OF BUILDING OTHER	-
46	WORKING CAPITAL	
47	TOTAL RATE BASE	\$ 32,271

Page 33 of 45 Revised 12/9/2019

Line		Pro Forma Revenue
No.	DESCRIPTION	Normalization
	Adjsutment Number Workpaper Reference	3.01 G-PREV
	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 7	Purchased Gas Expense Net Nat Gas Storage Trans	-
8	Total Production	(51,519)
	Underground Storage	
9	Operating Expenses	-
10 11	Depreciation/Amortization Taxes	-
12	Total Underground Storage	
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization Taxes	(2.220)
15 16	Total Distribution	(2,230)
		(2,230)
17	Customer Accounting	(220)
18 19	Customer Service & Information Sales Expenses	-
	Administrative & General	
20 21	Operating Expenses	(116)
22	Depreciation/Amortization Regulatory Amortizations	-
23	Taxes	_
24	Total Admin. & General	(116)
25	Total Gas Expense	(54,085)
26	OPERATING INCOME BEFORE FIT	511
	FEDERAL INCOME TAX	
27	Current Accrual	107
28	Debt Interest	-
29 30	Deferred FIT Amort ITC	-
31	NET OPERATING INCOME	\$ 404
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
20	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage 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	s -

Page 34 of 45 Revised 12/9/2019

	T	T B E
Line		Pro Forma LEAP Deferral
No.	DESCRIPTION	Amortization
110.	Adjsutment Number	3.02
	Workpaper Reference	G-PLEAP
	1 1	
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	
4	Total Gas Revenues	-
	EMBENGEG	
	EXPENSES	
-	Production Expenses	
5	City Gate Purchases	-
6 7	Purchased Gas Expense Net Nat Gas Storage Trans	-
8	Total Production	
0	Total Froduction	
	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
23	Total Gus Expense	1,7-13
26	OPERATING INCOME BEFORE FIT	(1,745)
20		(1,7.15)
	FEDERAL INCOME TAX	
27	Current Accrual	(366)
28	Debt Interest	(1)
29	Deferred FIT	-
30	Amort ITC	_
50		
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	
55	1 Otal 1 Idill III SCI VICC	-
	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

Page 35 of 45 Revised 12/9/2019

Line		Pro Forma Labor
No.	DESCRIPTION	Non-Exec
	Adjsutment Number	3.03
	Workpaper Reference	G-PLN
	P	
1	REVENUES Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	_
4	Total Gas Revenues	
	EXPENSES	
-	Production Expenses	
5 6	City Gate Purchases Purchased Gas Expense	16
7	Net Nat Gas Storage Trans	10
8	Total Production	16
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11 12	Taxes Total Underground Storage	
12	Total Oliderground Storage	-
	Distribution	
13	Operating Expenses	211
14	Depreciation/Amortization	-
15	Taxes	<u>-</u>
16	Total Distribution	211
17	Customer Accounting	112
18 19	Customer Service & Information Sales Expenses	11
1)	Sales Expenses	
	Administrative & General	
20	Operating Expenses	152
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23 24	Taxes Total Admin. & General	152
24	Total Admin. & General	132
25	Total Gas Expense	502
26	OPERATING INCOME BEFORE FIT	(502)
20	OFERATING INCOME BEFORE ITI	(302)
	FEDERAL INCOME TAX	
27	Current Accrual	(105)
28	Debt Interest	
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	\$ (397)
31	NET OF ERATING INCOME	3 (391)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	
35	Total Plant in Service	-
	ACCUMULATED DEPOSIT TO VALLET	
26	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	_
42 43	Net Plant After DFIT GAS INVENTORY	-
43 44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
		_
47	TOTAL RATE BASE	s -
4/	IVIAL RATE DAGE	· -

Page 36 of 45 Revised 12/9/2019

	I	D F
Line		Pro Forma Labor
No.	DESCRIPTION	Exec
	Adjsutment 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	-
20	Administrative & General	25
20	Operating Expenses	27
21 22	Depreciation/Amortization	-
23	Regulatory Amortizations Taxes	-
24	Total Admin. & General	27
24	Total Admin. & General	21
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)
	D. TE D. GE	
	RATE BASE	
22	PLANT IN SERVICE	e
32	Underground Storage Distribution Plant	\$ -
33 34	General Plant	-
34	General Flant	
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 46	OTHER WORKING CAPITAL	-
40	WORKING CAPITAL	
47	TOTAL RATE BASE	s -
**		<u> </u>

Page 37 of 45 Revised 12/9/2019

Line		Pro Forma Employee
No.	DESCRIPTION	Benefits
	Adjsutment 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
	II. 1	
9	Underground Storage Operating Expenses	
10	Depreciation/Amortization	-
11	Taxes	_
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	132
14 15	Depreciation/Amortization Taxes	-
16	Total Distribution	132
10	Total Distribution	132
17	Customer Accounting	71
18	Customer Service & Information	6
19	Sales Expenses	-
	Administrative & General	
20 21	Operating Expenses	103
22	Depreciation/Amortization Regulatory Amortizations	-
23	Taxes	_
24	Total Admin. & General	103
25	Total Cas Eveness	222
23	Total Gas Expense	322
26	OPERATING INCOME BEFORE FIT	(322)
27	FEDERAL INCOME TAX	((9)
27 28	Current Accrual Debt Interest	(68)
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 45	GAIN ON SALE OF BUILDING OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$</u>

Page 38 of 45 Revised 12/9/2019

	T					
Line		Pro Forma				
No.	DESCRIPTION	Insurance Expense				
110.	Adjsutment Number	3.06				
	Workpaper Reference	G-PINS				
	DEVENUE OF					
1	REVENUES	¢				
1 2	Total General Business	\$ -				
3	Total Transportation Other Revenues	-				
4	Total Gas Revenues					
	EXPENSES					
	Production Expenses					
5	City Gate Purchases	-				
6	Purchased Gas Expense	-				
7 8	Net Nat Gas Storage Trans Total Production	-				
0	Total Froduction	-				
	Underground Storage					
9	Operating Expenses	_				
10	Depreciation/Amortization	-				
11	Taxes					
12	Total Underground Storage	-				
10	Distribution					
13	Operating Expenses	-				
14 15	Depreciation/Amortization Taxes	-				
16	Total Distribution					
10	Total Distribution	-				
17	Customer Accounting	_				
18	Customer Service & Information	-				
19	Sales Expenses	_				
	1					
	Administrative & General					
20	Operating Expenses	(43)				
21	Depreciation/Amortization	-				
22	Regulatory Amortizations	-				
23 24	Taxes Total Admin. & General	- (42)				
24	Total Admin. & General	(43)				
25	Total Gas Expense	(43)				
26	OPERATING INCOME BEFORE FIT	43				
	EEDERAL INCOME TAN					
27	FEDERAL INCOME TAX Current Accrual	0				
27 28	Debt Interest	9				
29	Deferred FIT	-				
30	Amort ITC	_				
31	NET OPERATING INCOME	\$ 34				
	RATE BASE					
	PLANT IN SERVICE					
32	Underground Storage	\$ -				
33	Distribution Plant General Plant	-				
34	General Plant					
35	Total Plant in Service	-				
2.5	ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-				
37 38	Distribution Plant General Plant	-				
38 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	\$				
4/	TOTAL RATE DAGE	<u>\$</u> -				

Page 39 of 45 Revised 12/9/2019

	T	Duo Foumo				
Line		Pro Forma IS/IT				
No.	DESCRIPTION	Expense				
	Adjsutment 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	-				
20	Administrative & General					
20	Operating Expenses	241				
21 22	Depreciation/Amortization	-				
23	Regulatory Amortizations Taxes	-				
23	Total Admin. & General	241				
24	Total Adillili. & Gelleral	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					
20	PLANT IN SERVICE	e				
32 33	Underground Storage Distribution Plant	\$ -				
34	General Plant	-				
34	General Flant					
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	-				
40	N. d. Discot. A. A. d. d. DEVE					
42	Net Plant After DFIT	-				
43	GAS INVENTORY	-				
44 45	GAIN ON SALE OF BUILDING OTHER	-				
45 46	WORKING CAPITAL	-				
70	"OMAING CALITAL					
47	TOTAL RATE BASE	s -				

Page 40 of 45 Revised 12/9/2019

		D F
Line		Pro Forma Property
No.	DESCRIPTION	Tax
	Adjsutment Number	3.08
	Workpaper Reference	G-PPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	<u> </u>
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	<u> </u>
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11 12	Taxes Total Underground Storage	13
12	Total Olderground Storage	13
12	Distribution	
13	Operating Expenses	-
14 15	Depreciation/Amortization Taxes	199
16	Total Distribution	199
10	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 24	Taxes 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 39	General Plant 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	<u>\$</u>

Page 41 of 45 Revised 12/9/2019

	<u> </u>	Pro Forma				
Line		Depreciation				
No.	DESCRIPTION	Expense				
	Adjsutment 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 8	Net Nat Gas Storage Trans Total Production	-				
8	Total Production	-				
	Underground Storage					
9	Operating Expenses	_				
10	Depreciation/Amortization	(244)				
11	Taxes	<u>-</u>				
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	(543)				
23	Taxes	_				
24	Total Admin. & General	(543)				
2.5	T. 10. T	(1.510)				
25	Total Gas Expense	(1,518)				
26	OPERATING INCOME BEFORE FIT	1,518				
20	OF ERATING INCOME BEFORE ITI	1,516				
	FEDERAL INCOME TAX					
27	Current Accrual	319				
28	Debt Interest	319				
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 DEPTE OF TOWN					
2.	ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-				
37	Distribution Plant General Plant	-				
38 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	<u> </u>				
		 _				

Page 42 of 45 Revised 12/9/2019

	T	р Б				
Line		Pro Forma 2019 Major				
No.	DESCRIPTION	Capital Adds				
	Adjsutment Number	3.10				
	Workpaper Reference	G-PCAP				
	DEVENIUS					
1	REVENUES Total General Business	\$ -				
2	Total Transportation	-				
3	Other Revenues	_				
4	Total Gas Revenues					
	EXPENSES					
_	Production Expenses					
5	City Gate Purchases	-				
6 7	Purchased Gas Expense 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	-				
	Administration & Commit					
20	Administrative & General					
21	Operating Expenses Depreciation/Amortization					
22	Regulatory Amortizations	-				
23	Taxes	-				
24	Total Admin. & General					
25	Tatal Car Farmer					
25	Total Gas Expense					
26	OPERATING INCOME BEFORE FIT	_				
20	OF ENTITIVE INCOME BEFORE TH					
	FEDERAL INCOME TAX					
27	Current Accrual	_				
28	Debt Interest	-				
29	Deferred FIT	-				
30	Amort ITC					
31	NET OPERATING INCOME	<u>s</u> -				
	DATE DACE					
	RATE BASE PLANT IN SERVICE					
32	Underground Storage	\$ -				
33	Distribution Plant					
34	General Plant					
35	Total Plant in Service					
55	1 cm. 1 min in bei vice	-				
	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 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-				
44	OTHER	-				
46	WORKING CAPITAL	-				
47	TOTAL RATE BASE	<u> </u>				

Page 43 of 45 Revised 12/9/2019

	T	Pro Forma
Line	DECONTRACT	O&M
No.	Adjsutment Number	Offsets 3.11
	Workpaper Reference	G-POFF
	wordpaper received	0.1011
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3 4	Other Revenues Total Gas Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7 8	Net Nat Gas Storage Trans Total Production	-
o	Total Floduction	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	<u> </u>
16	Total Distribution	-
17	Customer Accounting	-
18 19	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	
20	OF ERATING INCOME BEFORE ITI	-
	FEDERAL INCOME TAX	
27	Current Accrual	_
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	
31	NET OPERATING INCOME	s -
31	NET OF ERATING INCOME	<u>-</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	
35	Total Plant in Service	-
26	ACCUMULATED DEPRECIATION/AMORT	
36 37	Underground Storage Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	
40	NET PLANT	-
41	DEFREED TAXES	_
		
42	Net Plant After DFIT	-
43 44	GAS INVENTORY GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	
47	TOTAL DATE DAGE	e
47	TOTAL RATE BASE	<u>\$</u>

Page 44 of 45 Revised 12/9/2019

т:	Pro Fo					
Line No.	DESCRIPTION	Fee Free Amortization				
110.	Adjsutment 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	- 926				
22 23	Regulatory Amortizations Taxes	836				
24	Total Admin. & General	836				
21	Total Admin. & General	050				
25	Total Gas Expense	867				
26	OPER ATRIC BIGOME REPORT FIT	(0.77)				
26	OPERATING INCOME BEFORE FIT	(867)				
	PEDERAL DICOME TAN					
27	FEDERAL INCOME TAX	(182)				
27 28	Current Accrual Debt Interest	(182)				
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 39	General Plant Total Accumulated Depreciation/Americation					
39 40	Total Accumulated Depreciation/Amortization NET PLANT					
		-				
41	DEFREED TAXES					
42	Net Plant After DFIT	_				
43	GAS INVENTORY	-				
44	GAIN ON SALE OF BUILDING	_				
45	OTHER	-				
46	WORKING CAPITAL					
	TOTAL BATE PAGE	0				
47	TOTAL RATE BASE	<u>\$</u> -				

Page 45 of 45 Revised 12/9/2019

Natural Gas AVISTA UTILITIES Comparison of Revenue Requirement Revised Adjustments

(000's OF DOLLARS)

						IMPACT ON				
			CASE			DIFFER		REVENUE REQ		
		Washingto		Washingt		Washingt			Rate Base	
Iten		NOI	Rate Base	NOI	Rate Base	NOI	Rate Base	0.755118	7.21%	
1.00		\$24,614	\$348,658	\$24,614	\$348,658	\$0	\$0	\$0	\$0	\$0
1.0		(\$7)	(\$1,247)	(7)	(1,247)	(\$0)	\$0	\$0	\$0	\$0
1.02		(\$8)	(\$7)	(8)	(7)	(\$0)	\$0	\$0	\$0	\$0
1.03		\$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	
2.0		(11)	0	(11)	0	\$0	\$0	\$0	\$0	\$0
2.02		(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	5 Injuries & Damages	(43)	0	(2)	0	\$40	\$0	(\$53)	\$0	(\$53)
2.00	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		(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		1,199	0	1,199	0	\$0	\$0	\$0	\$0	\$0
3.10		(1,144)	25,258	0	0	\$1,144	(\$25,258)	(\$1,515)	(\$2,412)	(\$3,927)
3.11		11	0	0	0	(\$11)	\$0	\$15	\$0	\$15
3.12		(685)	0	(685)	Ö	\$0	\$0	\$0	\$0	\$0
						-				
	Pro Forma Total	\$20,236	\$398,990	\$23,108	\$373,732	\$2,872	(\$25,258)	(\$3,803)	(\$2,412)	

Impact of ROE reduced to x% \$0

Total Revenue Requirement Difference (\$6,215)
Filed Revenue Requirement 55,081
Adjusted Revenue Requirement rounding

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

(\$6,215)