Exh. JH-8 Dockets UE-200900, UG-200901, UE-200894 Witness: Joanna Huang

## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

# WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

**Respondent.** 

DOCKETS UE-200900, UG-200901, UE-200894 (*Consolidated*)

## EXHIBIT TO TESTIMONY OF

### Joanna Huang

# STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Pro Forma IS/IT Expense, Adjustment 3.08

April 21, 2021

#### AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS TWELVE MONTHS ENDED DECEMBER 31, 2019 (000'S OF DOLLARS)

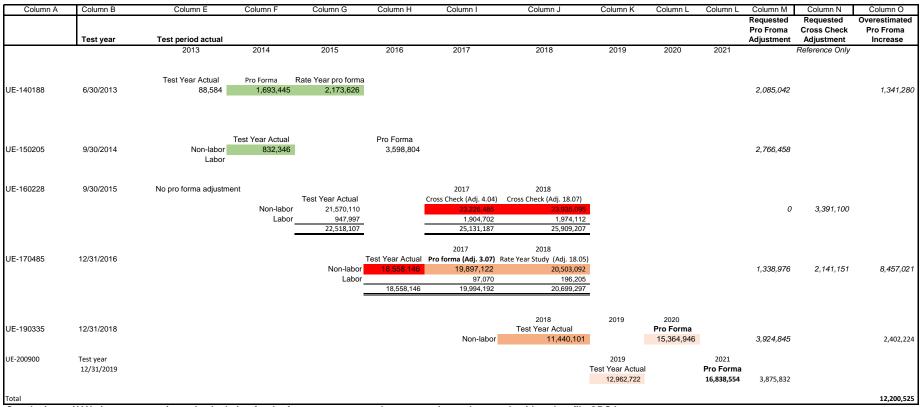
(000)	LVE MONTHS ENDED DECEMBER 31, 2019 S OF DOLLARS)	Avista As-Filed	Staff
		Pro Forma	Pro Forma
Line No.	DESCRIPTION	IS/IT	IS/IT
NO.	DESCRIPTION Adjustment Number	Expense 3.08	Expense 3.08
	Workpaper Reference	E-PIT	E-PIT
1	REVENUES Total General Business	\$0	\$0
2	Interdepartmental Sales	-	-
3	Sales for Resale		-
4	Total Sales of Electricity	-	-
5 6	Other Revenue Total Electric Revenue		-
0			
	EXPENSES		
-	Production and Transmission		
7 8	Operating Expenses Purchased Power	-	-
9	Depreciation/Amortization	-	-
10	Regulatory Amortization		-
11	Taxes	-	-
12	Total Production & Transmission	-	-
	Distribution		
13	Operating Expenses	-	-
14	Depreciation/Amortization	-	-
15	Regulatory Amortization Taxes		
16	Total Distribution		-
17	Customer Accounting	-	-
18	Customer Service & Information	-	-
19	Sales Expenses	-	-
	Administrative & General		
20	Operating Expenses	2,013	-
21	Depreciation/Amortization	-	-
22 23	Regulatory Deferrals/Amortization Taxes	-	-
23 24	Total Admin. & General	2,013	-
25	Total Electric Expenses	2,013	-
26		(2.012)	
26	OPERATING INCOME BEFORE FIT	(2,013)	-
	FEDERAL INCOME TAX		
27	Current Accrual	(423)	-
28	Debt Interest	-	-
29 30	Deferred Income Taxes Amortized ITC - Noxon	-	-
50	Amonized ITC - Noroli		
31	NET OPERATING INCOME	(\$1,590)	\$0
	RATE BASE PLANT IN SERVICE		
32	Intangible	\$0	\$0
33	Production	-	-
34	Transmission	-	-
35 26	Distribution General	-	-
36 37	General Total Plant in Service		-
57	ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-	-
39		-	-
40 41	Transmission Distribution	-	-
41 42	General	-	-
43		-	-
44	-	-	-
15	DECEDDED TAVES		
45 46	DEFERRED TAXES Net Plant After DFIT		-
40 47	DEFERRED DEBITS AND CREDITS & OTHER	-	-
48	WORKING CAPITAL		-
40		**	ф
49	TOTAL RATE BASE	\$0	<b>\$</b> -

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

Line         Pro-Forma         Pro-Forma           a         3.08         3.08         3.08           a         3.08         3.08         3.08           Total General Business         \$         -         -           1         Total General Business         \$         -         -           2         Total Transportation         -         -         -           3         Other Revenues         -         -         -           Proba         Pro-Forma         -         -         -           5         City Gae Parchases         -         -         -         -           6         Purchased Gae Storage         -         -         -         -           7         Net Nat Gae Storage         -         -         -         -           10         Depreciation         -         -         -         -           11         Taxes         -         -         -         -         -           12         Total Underground Storage         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< th=""><th></th><th></th><th>Avista As-Filed</th><th>Staff</th></t<>			Avista As-Filed	Staff
No.         DESCRIPTION         Expense           a         3.08         2.08           1         Total General Basiness         \$         -           2         Total Transportation         -         -           3         Other Revenues         -         -           4         Total Gas Revenues         -         -           5         City Gate Parchases         -         -           6         Parchased Gas Expense         -         -           7         Net Nat Gas Storage Trans         -         -           6         Parchased Gas Expense         -         -           7         Net Nat Gas Storage Trans         -         -           9         Operating Expenses         -         -           11         Taxes         -         -           12         Total Underground Storage         -         -           9         Operating Expenses         -         -           13         Operating Expenses         -         -           14         Depreciation         -         -           15         Taxes         -         -           16         Total Underground Storage			Pro Forma	Pro Forma
a     3.08     6.401       REVENUES     5     50       1     Total General Business     5     50       2     Total Transportation     -     -       3     Other Revenues     -     -       EXPENSES     Produx     Pro Forma     -       5     City Gate Purchases     -     -       6     Parchased Gate Expense     -     -       7     Net Na Gas Storage Trans     -     -       8     -     -     -       9     Operating Expenses     -     -       10     Depreciation     -     -       11     Taxes     -     -       12     Total Underground Storage     -     -       13     Operating Expenses     -     -       14     Depreciation     -     -       15     Taxes     -     -       16     Total Distribution     -     -       17     Customer Accounting     -     -       18     Customer Accounting     -     -       19     Sales Expenses     -     -       20     Operating Expenses     624     -       21     Depreciation/Amorizations     -     - <th>Line</th> <th></th> <th>IS/IT</th> <th>IS/IT</th>	Line		IS/IT	IS/IT
G-PTT         G-PTT           1         Total General Basiness         S         -         S0           2         Total Transportation         -         -         -           3         Other Revenues         -         -         -           4         Total Garcel Basiness         -         -         -           5         Other Revenues         -         -         -           6         Purchases         -         -         -           7         Net Na Gas Storage Trans         -         -         -           10         Depreciation         -         -         -         -           11         Taxes         -         -         -         -         -           12         Depreciation         -         -         -         -         -         -           13         Operating Expenses         -	No.	DESCRIPTION		
REVENUES         S         -         50           1         Total General Basiness         S         - <td< th=""><th></th><th>а</th><th></th><th></th></td<>		а		
1       Total General Basiness       \$       .       S0         2       Total Gas Revenues       -       -       -         4       Total Gas Revenues       -       -       -         5       City Gate Purchases       -       -       -         6       Purchased Gas Expense       -       -       -         7       Net Nat Gas Storage Trans       -       -       -         8       -       -       -       -         9       Operating Expenses       -       -       -         10       Depreciation       -       -       -         11       Taxes       -       -       -         12       Total Underground Storage       -       -       -         13       Operating Expenses       -       -       -         14       Depreciation       -       -       -       -         15       Taxes       -       -       -       -         16       Total Distribution       -       -       -       -         17       Customer Accounting       -       -       -       -         18       Customer Account			G-PIT	G-PIT
1       Total General Basiness       \$       .       S0         2       Total Gas Revenues       -       -       -         4       Total Gas Revenues       -       -       -         5       City Gate Purchases       -       -       -         6       Purchased Gas Expense       -       -       -         7       Net Nat Gas Storage Trans       -       -       -         8       -       -       -       -         9       Operating Expenses       -       -       -         10       Depreciation       -       -       -         11       Taxes       -       -       -         12       Total Underground Storage       -       -       -         13       Operating Expenses       -       -       -         14       Depreciation       -       -       -       -         15       Taxes       -       -       -       -         16       Total Distribution       -       -       -       -         17       Customer Accounting       -       -       -       -         18       Customer Account		REVENUES		
2       Total Transportation       -       -         3       Other Revenues       -       -         4       Total Gas Revenues       -       -         5       City Gate Purchases       -       -         6       Purchased Gas Expense       -       -         7       Net Nat Gas Storage Trans       -       -         8       -       -       -         0       Depreciation       -       -         11       Taxes       -       -         12       Total Underground Storage       -       -         9       Operating Expenses       -       -         12       Total Underground Storage       -       -         13       Operciation       -       -         14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Accounting       -       -         19       Sales Expenses       624       -         20       Operating Expenses       624       <	1		s -	\$0
4       Total Gas Revenues       -       -         EXPENSES       Proforma       -       -         5       City Gate Purchases       -       -         7       Net Nat Gas Storage Trans       -       -         9       Operating Expenses       -       -         10       Depreciation       -       -         11       Taxes       -       -         12       Total Underground Storage       -       -         13       Operating Expenses       -       -         14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Service & Information       -       -         18       Customer Service & Information       -       -         19       Sales Expenses       624       -         20       Operating Expenses       624       -         21       Depreciation Anontizations       -       -         22       Total Admin. & General       624       -         23       Total Admin. & General       624       -         24	2		-	-
EXPENSES         Profom           5         City Gate Purchases         -         -           6         Purchased Gas Expense         -         -           7         Net Nat Gas Storage Trans         -         -           9         Operating Expenses         -         -           11         Taxes         -         -           12         Total Underground Storage         -         -           13         Operating Expenses         -         -           14         Depreciation         -         -           15         Taxes         -         -           16         Total Distribution         -         -           17         Customer Accounting         -         -           18         Customer Service & Information         -         -           19         Sales Expenses         624         -           20         Operating Expenses         624         -           21         Depreciation/Amorizations         -         -           22         Regulatory Amorizations         -         -           23         Total Admin. & General         624         -           24	3	Other Revenues		-
Produ         Pro Forma           5         City Gate Parchases         -         -           6         Purchase Gas Expense         -         -           7         Net Nat Gas Storage Trans         -         -           8         -         -         -           10         Depreciation         -         -           11         Traces         -         -           12         Total Underground Storage         -         -           13         Operating Expenses         -         -           14         Depreciation         -         -           15         Traces         -         -           16         Total Distribution         -         -           17         Customer Accounting         -         -           18         Customer Accounting         -         -           19         Sales Expenses         -         -           10         Operating Expenses         -         -           21         Depreciation/Amorization         -         -           22         Regulatory Amorizations         -         -           23         Traces         -         -	4	Total Gas Revenues	-	-
Produ         Pro Forma           5         City Gate Parchases         -         -           6         Purchase Gas Expense         -         -           7         Net Nat Gas Storage Trans         -         -           8         -         -         -           10         Depreciation         -         -           11         Traces         -         -           12         Total Underground Storage         -         -           13         Operating Expenses         -         -           14         Depreciation         -         -           15         Traces         -         -           16         Total Distribution         -         -           17         Customer Accounting         -         -           18         Customer Accounting         -         -           19         Sales Expenses         -         -           10         Operating Expenses         -         -           21         Depreciation/Amorization         -         -           22         Regulatory Amorizations         -         -           23         Traces         -         -				
5         City Gate Purchases         -         -           6         Purchased Gas Expanse         -         -           7         Net Nt Gas Storage Trans         -         -           9         Operating Expenses         -         -           10         Depreciation         -         -           11         Taxes         -         -           12         Total Underground Storage         -         -           13         Opercainig Expenses         -         -           14         Depreciation         -         -           15         Taxes         -         -           16         Total Distribution         -         -           17         Customer Service & Information         -         -           19         Sales Expenses         624         -           20         Operating Expenses         624         -           21         Depreciation/Amorizations         -         -           22         Regulatory Amorizations         -         -           23         Taxes         -         -         -           24         Total Admin. & General         624         -				
6       Purchased Gas Expense       -       -         7       Net Nat Gas Storage Trans       -       -         8       -       -       -         9       Operating Expenses       -       -         10       Depreciation       -       -         11       Taxes       -       -         12       Total Underground Storage       -       -         13       Operating Expenses       -       -         14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Service & Information       -       -         19       Sales Expenses       -       -         20       Operating Expenses       624       -         21       Depreciation/Amorizations       -       -         22       Total Admin. & General       624       -         23       Taxes       -       -       -         24       Total Couter EXPENSE       -       -       -         25       <	-			
7         Net Nat Gas Storage Trans         -         -           8         -         -         -           9         Operating Expenses         -         -           11         Taxes         -         -           12         Total Underground Storage         -         -           13         Operating Expenses         -         -           14         Depreciation         -         -           15         Taxes         -         -           16         Total Distribution         -         -           17         Customer Accounting         -         -           18         Customer Service & Information         -         -           19         Sales Expenses         -         -           20         Operating Expenses         624         -           21         Depreciation/Amorizations         -         -           23         Taxes         -         -         -           24         Total Admin. & General         624         -         -           25         Total Sexpense         624         -         -         -           26         OPERATING INCOME BEFORE FIT			-	-
8     -     -       Underground Storage     -     -       9     Operating Expenses     -     -       10     Depreciation     -     -       11     Taxes     -     -       12     Total Underground Storage     -     -       13     Operating Expenses     -     -       14     Depreciation     -     -       15     Taxes     -     -       16     Total Distribution     -     -       17     Customer Accounting     -     -       18     Customer Service & Information     -     -       19     Sales Expenses     -     -       20     Operating Expenses     624     -       21     Depreciation/Amorizations     -     -       22     Regulatory Amorizations     -     -       23     Taxes     -     -       24     Total Admin. & General     624     -       25     Total Admin. & General     -     -       26     OPERALINCOME TAX     -     -       27     Current Accrual     (131)     -       28     Total Accounter     -     -       30     Amort ITC     -		-	-	_
9         Operating Expenses         -         -           10         Depreciation         -         -           11         Taxes         -         -           12         Total Underground Storage         -         -           13         Operating Expenses         -         -           14         Depreciation         -         -           15         Taxes         -         -           16         Total Distribution         -         -           17         Customer Accounting         -         -           18         Customer Service & Information         -         -           19         Sales Expenses         -         -           20         Operating Expenses         624         -           21         Depreciation/Amortizations         -         -           23         Taxes         -         -         -           24         Total Admin. & General         624         -         -           25         Total Accrual         (131)         -         -           26         OPERATING INCOME EAFORE FIT         (624)         -         -           20         Amort ITC			-	
9         Operating Expenses         -         -           10         Depreciation         -         -           11         Taxes         -         -           12         Total Underground Storage         -         -           13         Operating Expenses         -         -           14         Depreciation         -         -           15         Taxes         -         -           16         Total Distribution         -         -           17         Customer Accounting         -         -           18         Customer Service & Information         -         -           19         Sales Expenses         -         -           20         Operating Expenses         624         -           21         Depreciation/Amortizations         -         -           23         Taxes         -         -         -           24         Total Admin. & General         624         -         -           25         Total Accrual         (131)         -         -           26         OPERATING INCOME EAFORE FIT         (624)         -         -           20         Amort ITC				
10       Depreciation       -       -         11       Taxes       -       -         12       Total Underground Storage       -       -         13       Operating Expenses       -       -         14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Service & Information       -       -         19       Sales Expenses       -       -         20       Operating Expenses       624       -         21       Deptreciation/Amorizations       -       -         22       Regulatory Amorizations       -       -         23       Taxes       -       -       -         24       Total Admin. & General       624       -       -         25       Total Admin. & General       624       -       -         26       OPERATING INCOME BEFORE FIT       (624)       -       -         27       Current Accrual       (131)       -       -         29       Deferred FIT <td></td> <td>Underground Storage</td> <td></td> <td></td>		Underground Storage		
11       Taxes       -       -         12       Total Underground Storage       -       -         13       Operating Expenses       -       -         14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Accounting       -       -         19       Sales Expenses       -       -         20       Opercining Expenses       624       -         21       Depreciation /Amortization       -       -         22       Regulatory Amortizations       -       -         23       Taxes       -       -         24       Total Admin, & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         27       Current Accrual       (131)       -         28       Deforted FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOM	9	Operating Expenses	-	-
12     Total Underground Storage     -       Distribution     -     -       13     Operating Expenses     -       14     Depreciation     -       15     Taxes     -       16     Total Distribution     -       17     Customer Accounting     -       18     Customer Service & Information     -       19     Sales Expenses     -       20     Operating Expenses     624       21     Depreciation/Amortizations     -       23     Taxes     -       24     Total Admin. & General     624       25     Total Admin. & General     624       26     OPERATING INCOME BEFORE FIT     (624)       27     Current Accrual     (131)       28     Debt Interest     -       29     Defered FIT     -       30     Amort ITC     -       31     NET OPERATING INCOME     \$       32     Total Plant     -       33     NET OPERATING INCOME     \$       34     General Plant     -       35     Total Plant in Service     -       36     General Plant     -       37     Total Admin.     -       38     General			-	-
Distribution       -       -         13       Operating Expenses       -       -         14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Service & Information       -       -         19       Sales Expenses       624       -         20       Operating Expenses       624       -         21       Depreciation Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         27       Current Accrual       (131)       -         28       Defered FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       -       -       -         33				
13       Operating Expenses       -       -         14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Accounting       -       -         18       Customer Accounting       -       -         19       Sales Expenses       -       -         20       Operating Expenses       624       -         21       Depreciation/Amortizations       -       -         23       Total Admin. & General       624       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         70       External       (131)       -         28       Debi Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       S       (493) \$       -         32 <td>12</td> <td>Total Underground Storage</td> <td>-</td> <td></td>	12	Total Underground Storage	-	
13       Operating Expenses       -       -         14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Accounting       -       -         18       Customer Accounting       -       -         19       Sales Expenses       -       -         20       Operating Expenses       624       -         21       Depreciation/Amortizations       -       -         23       Total Admin. & General       624       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         70       External       (131)       -         28       Debi Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       S       (493) \$       -         32 <td></td> <td>Distribution</td> <td></td> <td></td>		Distribution		
14       Depreciation       -       -         15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Accounting       -       -         19       Sales Expenses       -       -         20       Operating Expenses       624       -         21       Depreciation/Amortization       -       -         22       Regulatory Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         27       Current Accrual       (131)       -         28       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -	13		_	_
15       Taxes       -       -         16       Total Distribution       -       -         17       Customer Accounting       -       -         18       Customer Service & Information       -       -         19       Sales Expenses       -       -         20       Operating Expenses       624       -         21       Depreciation/Amortization       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         27       Current Accrual       (131)       -         28       Debt Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       -       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -			-	_
17       Customer Accounting         18       Customer Service & Information         19       Sales Expenses         20       Operating Expenses         21       Depreciation/Amortization         22       Regulatory Amortizations         23       Taxes         24       Total Admin. & General         25       Total Admin. & General         26       OPERATING INCOME BEFORE FIT         (624)       -         27       Current Accrual         (131)       -         28       Debt Interest         29       Deferred FIT         31       NET OPERATING INCOME         28       Debt Interest         31       NET OPERATING INCOME         29       Deferred FIT         31       NET OPERATING INCOME         28       Quadry S         31       NET OPERATING INCOME         29       Deferred FIT         31       NET OPERATING INCOME         32       Underground Storage         33       Total Plant in Service         34       General Plant         35       Total Plant in Service         37       Distribution Plant		1	-	-
18       Customer Service & Information       -       -         19       Sales Expenses       -       -         Administrative & General       -       -         20       Operating Expenses       624       -         21       Depreciation/Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         7       Current Accrual       (131)       -         27       Current Accrual       (131)       -         28       Debt Interest       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Plant IN Service       -       -       -         36       General Plant<	16	Total Distribution	-	-
18       Customer Service & Information       -       -         19       Sales Expenses       -       -         Administrative & General       -       -         20       Operating Expenses       624       -         21       Depreciation/Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         7       Current Accrual       (131)       -         27       Current Accrual       (131)       -         28       Debt Interest       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Plant IN Service       -       -       -         36       General Plant<				
19       Sales Expenses       -       -         Administrative & General       -       -         20       Operating Expenses       624       -         21       Depreciation/Amortization       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         7       Current Accrual       (131)       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       -       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Acum. Depreciation/Amort.       -       -       -         36       General Plant       -       -       -       -				
Administrative & General         20       Operating Expenses       624       -         11       Depreciation/Amortizations       -       -         22       Regulatory Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Admin. & General       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         27       Current Accrual       (131)       -         28       Debf Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Patent in Service       -       -       -         36       General Plant       -       -       -         37       Total Accum. Depreciation/Amort.			-	-
20       Operating Expenses       624       -         21       Depreciation/Amortization       -       -         22       Regulatory Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         7       Current Accrual       (131)       -         27       Current Accrual       (131)       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       -       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Plant in Service       -       -       -         36       General Plant       -       -       -	19	Sales Expenses	-	-
20       Operating Expenses       624       -         21       Depreciation/Amortization       -       -         22       Regulatory Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         7       Current Accrual       (131)       -         27       Current Accrual       (131)       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       -       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Plant in Service       -       -       -         36       General Plant       -       -       -		Administrativa & Ganaral		
21       Depreciation/Amortization       -       -         22       Regulatory Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         7       Current Accrual       (131)       -         27       Current Accrual       (131)       -         28       Debt Interest       -       -         30       Amort ITC       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Pant in Service       -       -       -         36       General Plant       -       -       -         37       Distribution Plant       -       -       -       -	20		624	_
22       Regulatory Amortizations       -       -         23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         27       Current Accrual       (131)       -         28       Debt Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       -       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Accun. Depreciation/Amort.       -       -       -         36       General Plant       -       -       -         36       General Plant       -       -       -         37       Distribution Plant       -       -       - <td></td> <td></td> <td></td> <td>_</td>				_
23       Taxes       -       -         24       Total Admin. & General       624       -         25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         FEDERAL INCOME TAX       -       -         7       Current Accrual       (131)       -         27       Current Accrual       (131)       -         28       Debt Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Accun. Depreciation/Amort.       -       -       -         36       General Plant       -       -       -       -         36       General Plant       -       -       -       -         37       Distribution Plant       -       -       -				-
25       Total Gas Expense       624       -         26       OPERATING INCOME BEFORE FIT       (624)       -         FEDERAL INCOME TAX       -       -         27       Current Accrual       (131)       -         28       Debt Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       -       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Plant in Service       -       -       -         36       General Plant       -       -       -         37       Distribution Plant       -       -       -         38       General Plant       -       -       -       -         39       Total Accum. Depreciation/Amort.       -       -       -       -         40       NET PLANT	23		-	-
26       OPERATING INCOME BEFORE FIT       (624)       -         FEDERAL INCOME TAX       -       -         27       Current Accrual       (131)       -         28       Debt Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       -       -         31       NET OPERATING INCOME       \$       -       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Plant in Service       -       -       -         36       General Plant       -       -       -         39       Total Accum. Depreciation/Amort.       -       -       -         39       Total Accum. Depreciation/Amort.       -       -       -         40       NET PLANT       -       -       -         41       DEFERED FIT	24	Total Admin. & General	624	-
FEDERAL INCOME TAX       -         27       Current Accrual       (131)         28       Debt Interest       -         29       Deferred FIT       -         30       Amort ITC       -         31       NET OPERATING INCOME       \$         32       Underground Storage       \$         33       Distribution Plant       -         34       General Plant       -         35       Total Plant in Service       -         36       Underground Storage       -         37       Distribution Plant       -         36       General Plant       -         37       Total Plant in Service       -         38       General Plant       -         39       Total Accum. Depreciation/Amort.       -         39       Total Accum. Depreciation/Amort.       -         40       NET PLANT       -         41       DEFERRED FIT       -         42       Net Plant After DFIT       -         43       GAS INVENTORY       -       -         44       GAIN ON SALE OF BUILDING       -       -         45       OTHER       -       - </td <td>25</td> <td>Total Gas Expense</td> <td>624</td> <td>-</td>	25	Total Gas Expense	624	-
FEDERAL INCOME TAX       -         27       Current Accrual       (131)         28       Debt Interest       -         29       Deferred FIT       -         30       Amort ITC       -         31       NET OPERATING INCOME       \$         32       Underground Storage       \$         33       Distribution Plant       -         34       General Plant       -         35       Total Plant in Service       -         36       Underground Storage       -         37       Distribution Plant       -         36       General Plant       -         37       Total Plant in Service       -         38       General Plant       -         39       Total Accum. Depreciation/Amort.       -         39       Total Accum. Depreciation/Amort.       -         40       NET PLANT       -         41       DEFERRED FIT       -         42       Net Plant After DFIT       -         43       GAS INVENTORY       -       -         44       GAIN ON SALE OF BUILDING       -       -         45       OTHER       -       - </td <td></td> <td></td> <td></td> <td></td>				
27       Current Accrual       (131)       -         28       Debt Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         32       Underground Storage       \$       -       -         34       General Plant       -       -       -         35       Total Plant in Service       -       -       -         36       Underground Storage       -       -       -         36       General Plant       -       -       -         37       Distribution Plant       -       -       -         38       General Plant       -       -       -         39       Total Accum. Depreciation/Amort.       -       -       -         40       NET PLANT       -       -       -         41       DEFERRED FIT       -       -       -         42       Net	26	OPERATING INCOME BEFORE FIT	(624)	) -
27       Current Accrual       (131)       -         28       Debt Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         32       Underground Storage       \$       -       -         34       General Plant       -       -       -         35       Total Plant in Service       -       -       -         36       Underground Storage       -       -       -         36       General Plant       -       -       -         37       Distribution Plant       -       -       -         38       General Plant       -       -       -         39       Total Accum. Depreciation/Amort.       -       -       -         40       NET PLANT       -       -       -         41       DEFERRED FIT       -       -       -         42       Net		EEDERAL INCOME TAX		-
28       Debt Interest       -       -         29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       (493) \$       -         31       NET OPERATING INCOME       \$       -       -         31       NET OPERATING INCOME       \$       -       -         31       NET OPERATING INCOME       \$       -       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Plant in Service       -       -       -         36       Underground Storage       -       -       -         37       Distribution Plant       -       -       -         38       General Plant       -       -       -         39       Total Accum. Depreciation/Amort.       -       -       -         40       NET PLANT       -       -       -       -	27		(131)	-
29       Deferred FIT       -       -         30       Amort ITC       -       -         31       NET OPERATING INCOME       \$       (493) \$       -         32       Underground Storage       \$       -       -         32       Underground Storage       \$       -       -         33       Distribution Plant       -       -       -         34       General Plant       -       -       -         35       Total Plant in Service       -       -       -         36       Underground Storage       -       -       -         37       Distribution Plant       -       -       -         38       General Plant       -       -       -         39       Total Accum. Depreciation/Amort.       -       -       -         40       NET PLANT       -       -       -         41       DEFERRED FIT       -       - <t< td=""><td></td><td></td><td>(151)</td><td></td></t<>			(151)	
31     NET OPERATING INCOME     \$ (493) \$       RATE BASE: PLANT IN SERVICE     -       32     Underground Storage     \$       33     Distribution Plant     -       34     General Plant     -       35     Total Plant in Service     -       36     Underground Storage     -       37     Distribution Plant     -       36     Underground Storage     -       37     Distribution Plant     -       38     General Plant     -       39     Total Accum. Depreciation/Amort.     -       40     NET PLANT     -       41     DEFERRED FIT     -       42     Net Plant After DFIT     -       43     GAS INVENTORY     -       44     GAIN ON SALE OF BUILDING     -       45     OTHER     -       46     WORKING CAPITAL     -			-	-
S0       RATE BASE: PLANT IN SERVICE       32     Underground Storage     -       33     Distribution Plant     -       34     General Plant     -       35     Total Plant in Service     -       36     Underground Storage     -       37     Distribution Plant     -       38     General Plant     -       39     Total Accum. Depreciation/Amort.     -       40     NET PLANT     -       41     DEFERED FIT     -       42     Net Plant After DFIT     -       43     GAS INVENTORY     -       44     GAIN ON SALE OF BUILDING     -       45     OTHER     -       46     WORKING CAPITAL     -	30		-	-
S0       RATE BASE: PLANT IN SERVICE       32     Underground Storage     -       33     Distribution Plant     -       34     General Plant     -       35     Total Plant in Service     -       36     Underground Storage     -       37     Distribution Plant     -       38     General Plant     -       39     Total Accum. Depreciation/Amort.     -       40     NET PLANT     -       41     DEFERED FIT     -       42     Net Plant After DFIT     -       43     GAS INVENTORY     -       44     GAIN ON SALE OF BUILDING     -       45     OTHER     -       46     WORKING CAPITAL     -				
RATE BASE: PLANT IN SERVICE       -         32       Underground Storage       \$       -         33       Distribution Plant       -         34       General Plant       -         35       Total Plant in Service       -       -         36       Underground Storage       -       -         37       Distribution Plant       -       -         36       Underground Storage       -       -         37       Distribution Plant       -       -         38       General Plant       -       -         39       Total Accum. Depreciation/Amort.       -       -         39       Total Accum. Depreciation/Amort.       -       -         40       NET PLANT       -       -         41       DEFERRED FIT       -       -         42       Net Plant After DFIT       -       -         43       GAS INVENTORY       -       -         44       GAIN ON SALE OF BUILDING       -       -         45       OTHER       -       -         46       WORKING CAPITAL       -       -	31	NET OPERATING INCOME	\$ (493)	)\$-
RATE BASE: PLANT IN SERVICE       -         32       Underground Storage       \$       -         33       Distribution Plant       -         34       General Plant       -         35       Total Plant in Service       -       -         36       Underground Storage       -       -         37       Distribution Plant       -       -         36       Underground Storage       -       -         37       Distribution Plant       -       -         38       General Plant       -       -         39       Total Accum. Depreciation/Amort.       -       -         39       Total Accum. Depreciation/Amort.       -       -         40       NET PLANT       -       -         41       DEFERRED FIT       -       -         42       Net Plant After DFIT       -       -         43       GAS INVENTORY       -       -         44       GAIN ON SALE OF BUILDING       -       -         45       OTHER       -       -         46       WORKING CAPITAL       -       -				
32     Underground Storage     \$     -     -       33     Distribution Plant     -     -       34     General Plant     -     -       35     Total Plant in Service     -     -       36     Underground Storage     -     -       37     Distribution Plant     -     -       38     General Plant     -     -       39     Total Accum. Depreciation/Amort.     -     -       39     Total Accum. Depreciation/Amort.     -     -       40     NET PLANT     -     -       41     DEFERRED FIT     -     -       42     Net Plant After DFIT     -     -       43     GAS INVENTORY     -     -       44     GAIN ON SALE OF BUILDING     -     -       45     OTHER     -     -       46     WORKING CAPITAL     -     -				\$0
33     Distribution Plant     -       34     General Plant     -       35     Total Plant in Service     -       36     Underground Storage     -       37     Distribution Plant     -       38     General Plant     -       39     Total Accum. Depreciation/Amort.     -       40     NET PLANT     -       41     DEFERRED FIT     -       42     Net Plant After DFIT     -       43     GAS INVENTORY     -       44     GAIN ON SALE OF BUILDING     -       45     OTHER     -       46     WORKING CAPITAL     -	20		¢	-
34       General Plant       -         35       Total Plant in Service       -         36       Underground Storage       -         37       Distribution Plant       -         38       General Plant       -         39       Total Accum. Depreciation/Amort.       -         40       NET PLANT       -         41       DEFERED FIT       -         42       Net Plant After DFT       -         43       GAS INVENTORY       -         44       GAIN ON SALE OF BUILDING       -         45       OTHER       -         46       WORKING CAPITAL       -			э -	-
35     Total Plant in Service     -     -       ACCUMULATED DEPREC/AMORT     -     -       36     Underground Storage     -     -       37     Distribution Plant     -     -       38     General Plant     -     -       39     Total Accum. Depreciation/Amort.     -     -       40     NET PLANT     -     -       41     DEFERRED FIT     -     -       42     Net Plant After DFIT     -     -       43     GAS INVENTORY     -     -       44     GAIN ON SALE OF BUILDING     -     -       45     OTHER     -     -       46     WORKING CAPITAL     -     -				-
ACCUMULATED DEPREC/AMORT - 36 Underground Storage - 37 Distribution Plant - 38 General Plant - 39 Total Accum. Depreciation/Amort 40 NET PLANT - 40 NET PLANT - 41 DEFERRED FIT - 42 Net Plant After DFIT - 43 GAS INVENTORY - 44 GAIN ON SALE OF BUILDING - 45 OTHER - 46 WORKING CAPITAL - 47 - 48 - 49 - 40 -			-	
36     Underground Storage     -     -       37     Distribution Plant     -       38     General Plant     -       39     Total Accum. Depreciation/Amort.     -       40     NET PLANT     -       41     DEFERRED FIT     -       42     Net Plant After DFIT     -       43     GAS INVENTORY     -       44     GAIN ON SALE OF BUILDING     -       45     OTHER     -       46     WORKING CAPITAL     -				
37       Distribution Plant       -         38       General Plant       -         39       Total Accum. Depreciation/Amort.       -       -         40       NET PLANT       -       -         41       DEFERRED FIT       -       -         42       Net Plant After DFIT       -       -         43       GAS INVENTORY       -       -         44       GAIN ON SALE OF BUILDING       -       -         45       OTHER       -       -         46       WORKING CAPITAL       -       -		ACCUMULATED DEPREC/AMORT		-
38       General Plant         39       Total Accum. Depreciation/Amort.       -         40       NET PLANT       -         41       DEFERRED FIT       -         42       Net Plant After DFIT       -         43       GAS INVENTORY       -         44       GAIN ON SALE OF BUILDING       -         45       OTHER       -         46       WORKING CAPITAL       -			-	-
39     Total Accum. Depreciation/Amort.     -     -       40     NET PLANT     -     -       41     DEFERRED FIT     -     -       42     Net Plant After DFIT     -     -       43     GAS INVENTORY     -     -       44     GAIN ON SALE OF BUILDING     -     -       45     OTHER     -     -       46     WORKING CAPITAL     -     -				-
40     NET PLANT     -     -       41     DEFERRED FIT     -       42     Net Plant After DFIT     -       43     GAS INVENTORY     -       44     GAIN ON SALE OF BUILDING     -       45     OTHER     -       46     WORKING CAPITAL     -				<u> </u>
41     DEFERRED FIT       42     Net Plant After DFIT       43     GAS INVENTORY       44     GAIN ON SALE OF BUILDING       45     OTHER       46     WORKING CAPITAL				
42     Net Plant After DFIT     -       43     GAS INVENTORY     -       44     GAIN ON SALE OF BUILDING     -       45     OTHER     -       46     WORKING CAPITAL     -			-	-
43     GAS INVENTORY     -     -       44     GAIN ON SALE OF BUILDING     -     -       45     OTHER     -     -       46     WORKING CAPITAL     -     -				
44     GAIN ON SALE OF BUILDING     -     -       45     OTHER     -     -       46     WORKING CAPITAL     -     -			-	-
45 OTHER - 46 WORKING CAPITAL			-	-
	45	OTHER		-
47 TOTAL RATE BASE \$0 \$0	46	WORKING CAPITAL		-
4/ IOTAL KATE BASE \$0 \$0				*-
	47	IUIAL RATE BASE	\$0	\$0

#### IS/IT Analysis

AVISTA UTILITIES SYSTEM RESULTS TWELVE MONTHS ENDED DECEMBER 31, 2019 (000'S OF DOLLARS) 12/31/2009



Conclusion : AVA's insurance estimated calculation for the future rate year tends to overestimate the acutal paid as they file GRC later