











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

Revised to Reflect  
Filed 2019 Tax Ret

Line No.	DESCRIPTION	Adjustment			Pro Forma Total
		Pro Forma AMI Capital Adds	ROR Pro Forma LEAP Deferral Amortization	ROR Restate 2019 ADFIT	
	Adjustment Number	3.16	3.17	3.18	
	Workpaper Reference	G-PAMI	G-PLEAP	G-RDFIT	PF-STd
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ -	\$ 99,831
2	Total Transportation	-	-	-	\$ 5,342
3	Other Revenues	-	-	-	614
4	Total Gas Revenues	-	-	-	105,787
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	-
6	Purchased Gas Expense	-	-	-	983
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	983
	Underground Storage				
9	Operating Expenses	-	-	-	1,883
10	Depreciation/Amortization	-	-	-	351
11	Taxes	-	-	-	266
12	Total Underground Storage	-	-	-	2,500
	Distribution				
13	Operating Expenses	(944)	-	-	13,120
14	Depreciation/Amortization	776	-	-	13,508
15	Taxes	-	-	-	7,493
16	Total Distribution	(168)	-	-	34,121
17	Customer Accounting	-	-	-	6,709
18	Customer Service & Information	-	-	-	1,198
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	-	-	-	15,552
21	Depreciation/Amortization	75	-	-	11,967
22	Regulatory Amortizations	3,491	1,550	-	3,818
23	Taxes	-	-	-	-
24	Total Admin. & General	3,566	1,550	-	31,337
25	Total Gas Expense	3,398	1,550	-	76,848
26	OPERATING INCOME BEFORE FIT	(3,398)	(1,550)	-	28,939
	FEDERAL INCOME TAX				
27	Current Accrual	(714)	(326)	-	(3,998)
28	Debt Interest	(37)	21	82	(55)
29	Deferred FIT	-	-	-	7,200
30	Amort ITC	-	-	-	(12)
31	NET OPERATING INCOME	\$ (2,647)	\$ (1,246)	\$ (82)	\$ 25,804
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	\$ -	\$ 31,878
33	Distribution Plant	(5,268)	-	-	510,711
34	General Plant	-	-	-	144,653
35	Total Plant in Service	(5,268)	-	-	687,242
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	-	(11,798)
37	Distribution Plant	867	-	-	(144,024)
38	General Plant	-	-	-	(35,823)
39	Total Accumulated Dcpreciation/Amortization	867	-	-	(191,646)
40	NET PLANT	(4,401)	-	-	495,597
41	DEFERRED TAXES	(4,222)	-	(15,228)	(111,082)
42	Net Plant After DFIT	(8,623)	-	(15,228)	384,515
43	GAS INVENTORY	-	-	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	15,576	(3,959)	-	18,922
46	WORKING CAPITAL	-	-	-	2,350
47	TOTAL RATE BASE	\$ 6,953	\$ (3,959)	\$ (15,228)	\$ 416,198
48	RATE OF RETURN				
50	REVENUE REQUIREMENT	4,141	1,286	-1,287	0 3,978