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July 2, 2021

Via Electronic Filing

Mr. Mark L. Johnson
Executive Director & Secretary
Washington Utilities & Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

Re: WUTC v. Avista Corp. d/b/a Avista Utilities
Dockets UE-200900, UG-200901, and UE-200894 (Consolidated)

Dear Mr. Johnson:

This letter is to clarify an inconsistency in AWEC's letter of June 30, 2021, advising that the Alliance of Western Energy Consumers ("AWEC") intends to strike Section IV of AWEC Exhibit BGM-1T, page 25, line 13 – page 27, line 14, at the scheduled Hearing in the above-referenced matter. As a result of the withdrawal of this testimony, AWEC's recommended revenue requirements for Avista's electric and natural gas operations is modified. Specifically, AWEC's recommended reduction of \$10,828,108 for Avista's electric operations and \$3,444,035 for Avista's natural gas operations are withdrawn.

Within the June 30, 2021 letter, AWEC presented an inconsistent result of the cumulative effects of these modifications. AWEC desires to clarify that it is recommending a \$14,708,766 revenue requirement increase for Avista's electric operations and a \$5,074,431 revenue requirement increase for Avista's natural gas operations. These values were accurately represented in Attachments A and B, respectively, attached to the June 30, 2021 letter, and attached hereto. However, counsel's misunderstanding resulted in the text of the June 30, 2021 letter inaccurately stating the net result of the withdrawal of testimony. As such, AWEC requests the June 30, 2021 letter be disregarded and the current notice of the effect of the testimony modification be taken.

If you have any questions, please do not hesitate to contact me.

Sincerely,

/s/ Brent L. Coleman
Brent L. Coleman
Of Attorneys for AWEC

cc: Service list

Electric Revenue Requirement Summary (\$000)

Avista Filed at AWEC ROR

AWEC Proposed

Line	Adj. No.	Description	Avista Filed at AWEC ROR			AWEC Proposed			
			NOI Bef. Int. Dec.	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
1	1.00	Per Book Results (Y/E Dec. 2019)	115,023	115,023	1,710,135	6,431	\$115,023	1,710,135	6,431
<i>Restating Adjustments:</i>									
2	1.01	Deferred FIT Rate Base	-	0	47	4	0	47	4
3	1.02	Deferred Debits and Credits	(45)	(45)	1	60	(45)	1	60
4	1.03	Working Capital	-	(19)	(3,752)	(323)	(19)	(3,752)	(323)
5	1.04	Remove AMI Rate Base	-	(248)	(48,288)	(4,153)	(248)	(48,288)	(4,153)
6	2.01	Eliminate B & O Taxes	(63)	(63)	-	84	(63)	-	84
7	2.02	Restate Property Tax	(791)	(791)	-	1,047	(791)	-	1,047
8	2.03	Uncollect. Expense	(1,135)	(1,135)	-	1,503	(1,135)	-	1,503
9	2.04	Regulatory Expense	294	294	-	(389)	294	-	(389)
10	2.05	Injuries and Damages	(40)	(40)	-	53	(40)	-	53
11	2.06	FIT/DFIT/ ITC Expense	3	3	-	(4)	3	-	(4)
12	2.07	Office Space Charges to Non-Utility	41	41	-	(54)	41	-	(54)
13	2.08	Restate Excise Taxes	(27)	(27)	-	36	(27)	-	36
14	2.09	Net Gains & Losses	46	46	-	(61)	46	-	(61)
15	2.10	Weather Normalization	(619)	(619)	-	820	(619)	-	820
16	2.11	Eliminate Adder Schedules	(1,104)	(1,104)	-	1,461	(1,104)	-	1,461
17	2.12	Misc. Restating Non-Util / Non- Recurring Expenses	967	967	-	(1,280)	967	-	(1,280)
18	2.13	Restating Incentives	(595)	(595)	-	788	(595)	-	788
19	2.14	Restate Debt Interest	(934)	(1,042)	-	1,380	(1,042)	-	1,380
20	2.15	Eliminate WA Power Cost Defer	1,074	1,074	-	(1,422)	1,074	-	(1,422)
21	2.16	Nez Perce Settlement Adjustment	4	4	-	(5)	4	-	(5)
22	2.17	Normalize CS2/Colstrip Major Maint	732	732	-	(969)	732	-	(969)
23	2.18	Authorized Power Supply	(4,633)	(4,633)	-	6,134	(4,633)	-	6,134
24	2.19	Restate 2019 AMA Rate Base to EOP	(1,466)	(1,358)	21,049	3,751	(1,358)	21,049	3,751
25		Restated Results	106,730	106,463	1,679,192	14,892	106,463	1,679,192	14,892
<i>Pro Forma Adjustments:</i>									
26	3.00P	Pro Forma Power Supply	11,521	11,521	-	(15,253)	11,521	-	(15,253)
27	3.00T	Pro Forma Transmission Revenue/Expense	873	873	-	(1,156)	1,294	-	(1,713)
28	3.01	Pro Forma Revenue Normalization	11,740	11,740	-	(15,544)	11,740	-	(15,544)
29	3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	1,909	1,905	(766)	(2,594)	1,905	(766)	(2,594)
30	3.03	Pro Forma ARAM DFIT	500	500	-	(662)	500	-	(662)
31	3.04	Pro Forma Labor Non-Exec	(2,581)	(2,581)	-	3,417	(2,581)	-	3,417
32	3.05	Pro Forma Labor Exec	251	251	-	(333)	251	-	(333)
33	3.06	Pro Forma Employee Benefits	(885)	(885)	-	1,171	(885)	-	1,171
34	3.07	Pro Forma Insurance Expense	(2,796)	(2,796)	-	3,702	(1,981)	-	2,623
35	3.08	Pro Forma IS/IT Expense	(1,590)	(1,590)	-	2,105	(814)	-	1,078
36	3.09	Pro Forma Property Tax	(1,349)	(1,349)	-	1,786	(1,349)	-	1,786
37	3.10	Pro Forma Fee Free Amortization	(1,052)	(1,052)	-	1,393	(1,052)	-	1,393
38	3.11	Pro Forma 2020 Customer At Center	(1,452)	(1,404)	9,316	2,724	-	-	-
39	3.12	Pro Forma 2020 Large & Distinct	(359)	(239)	23,308	2,480	-	-	-
40	3.13	Pro Forma 2020 Programmatic	(1,018)	(752)	51,538	5,779	-	-	-
41	3.14	Pro Forma 2020 Mandatory & Compliance	(561)	(377)	35,584	3,802	-	-	-
42	3.15	Pro Forma 2020 Short Lived	(1,553)	(1,497)	10,886	2,992	-	-	-
43	3.16	Pro Forma AMI Capital	(7,633)	(7,159)	92,163	18,032	(12,410)	(21,735)	14,413
44	3.17	Pro Forma WildFire Plan	(3,427)	(3,359)	13,126	5,666	(1,421)	-	1,882
45	3.18	Pro Forma EIM Expenditures	(2,209)	(2,161)	9,358	3,729	(2,621)	12,577	4,638
46	3.19	Pro Forma Colstrip Cap & Amortization	186	106	(15,605)	(1,588)	1,973	(4,265)	(3,008)
47	3.20	PF Normalize CS2/Colstrip Major Maint	13	13	-	(17)	13	-	(17)
48	3.21	Restate 2019 ADFIT	-	(157)	(30,542)	(2,627)	(157)	(30,542)	(2,627)
49	7.01	2020 AMA Rate Base	-	-	-	-	(6,072)	12,732	9,221
50	7.02	2020 O&M Expense	-	-	-	-	-	-	-
51	7.03	Inter-Corp. Cost Allocation	-	-	-	-	42	-	(56)
52	7.04	AFUDC Flow Through Amort.	-	-	-	-	-	-	-
53	4.00T	Tax Accounting Change Credit	-	-	-	-	-	-	-
54		Pro Forma Results	105,259	106,012	1,877,557	33,900	104,359	1,647,192	14,709
55					Calculated:	\$44,183			\$14,709
56					ROE Impact	(10,284)			0

Electric Revenue Requirement Summary (\$000)

Line	Adj. No.	Description	Impact of AWEC Adjustments			Rev. Req. Def. / (Suf.)	AWEC Position
			Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base		
1	1.00	Per Book Results (Y/E Dec. 2019)					
<i>Restating Adjustments:</i>							
2	1.01	Deferred FIT Rate Base	-	-	-	-	Neutral
3	1.02	Deferred Debits and Credits	-	-	-	-	Neutral
4	1.03	Working Capital	-	-	-	-	Neutral
5	1.04	Remove AMI Rate Base	-	-	-	-	Neutral
6	2.01	Eliminate B & O Taxes	-	-	-	-	Neutral
7	2.02	Restate Property Tax	-	-	-	-	Neutral
8	2.03	Uncollect. Expense	-	-	-	-	Neutral
9	2.04	Regulatory Expense	-	-	-	-	Neutral
10	2.05	Injuries and Damages	-	-	-	-	Neutral
11	2.06	FIT/DFIT/ ITC Expense	-	-	-	-	Neutral
12	2.07	Office Space Charges to Non-Utility	-	-	-	-	Neutral
13	2.08	Restate Excise Taxes	-	-	-	-	Neutral
14	2.09	Net Gains & Losses	-	-	-	-	Neutral
15	2.10	Weather Normalization	-	-	-	-	Neutral
16	2.11	Eliminate Adder Schedules	-	-	-	-	Neutral
17	2.12	Misc. Restating Non-Util / Non- Recurring Expenses	-	-	-	-	Neutral
18	2.13	Restating Incentives	-	-	-	-	Neutral
19	2.14	Restate Debt Interest	-	-	-	-	Neutral
20	2.15	Eliminate WA Power Cost Defer	-	-	-	-	Neutral
21	2.16	Nez Perce Settlement Adjustment	-	-	-	-	Neutral
22	2.17	Normalize CS2/Colstrip Major Maint	-	-	-	-	Neutral
23	2.18	Authorized Power Supply	-	-	-	-	Neutral
24	2.19	Restate 2019 AMA Rate Base to EOP	-	-	-	-	Neutral
25		Restated Results	-	-	-	-	
<i>Pro Forma Adjustments:</i>							
26	3.00P	Pro Forma Power Supply	-	-	-	-	Neutral
27	3.00T	Pro Forma Transmission Revenue/Expense	533	421	-	(557)	Contest
28	3.01	Pro Forma Revenue Normalization	-	-	-	-	Neutral
29	3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	-	-	-	-	Neutral
30	3.03	Pro Forma ARAM DFIT	-	-	-	-	Neutral
31	3.04	Pro Forma Labor Non-Exec	-	-	-	-	Withdrawn
32	3.05	Pro Forma Labor Exec	-	-	-	-	Neutral
33	3.06	Pro Forma Employee Benefits	-	-	-	-	Neutral
34	3.07	Pro Forma Insurance Expense	1,031	814	-	(1,078)	Contest
35	3.08	Pro Forma IS/IT Expense	983	776	-	(1,028)	Contest
36	3.09	Pro Forma Property Tax	-	-	-	-	Neutral
37	3.10	Pro Forma Fee Free Amortization	-	-	-	-	Neutral
38	3.11	Pro Forma 2020 Customer At Center	1,838	1,452	(9,316)	(2,724)	Neutral
39	3.12	Pro Forma 2020 Large & Distinct	455	359	(23,308)	(2,480)	Neutral
40	3.13	Pro Forma 2020 Programmatic	1,288	1,018	(51,538)	(5,779)	Neutral
41	3.14	Pro Forma 2020 Mandatory & Compliance	710	561	(35,584)	(3,802)	Neutral
42	3.15	Pro Forma 2020 Short Lived	1,966	1,553	(10,886)	(2,992)	Neutral
43	3.16	Pro Forma AMI Capital	(5,905)	(4,665)	(113,898)	(3,619)	Contest
44	3.17	Pro Forma WildFire Plan	2,539	2,006	(13,126)	(3,784)	Settlement
45	3.18	Pro Forma EIM Expenditures	(604)	(477)	3,219	909	Neutral
46	3.19	Pro Forma Colstrip Cap & Amortization	2,290	1,809	11,340	(1,420)	Contest
47	3.20	PF Normalize CS2/Colstrip Major Maint	-	-	-	-	Neutral
48	3.21	Restate 2019 ADFIT	-	-	-	-	Neutral
49	7.01	2020 AMA Rate Base	(7,769)	(6,137)	12,732	9,221	Proposed
50	7.02	2020 O&M Expense	-	-	-	-	Withdrawn
51	7.03	Inter-Corp. Cost Allocation	54	42	-	(56)	Proposed
52	7.04	AFUDC Flow Through Amort.	-	-	-	-	Separate Tariff
53	4.00T	Tax Accounting Change Credit	-	-	-	-	Separate Tariff
54		Pro Forma Results	(593)	(469)	(230,365)	(19,191)	
55							
56							

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

						October 1, 2021				
						WITH PRESENT RATES		WITH 10.2021 PROPOSED RATES		
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	10.2021 Adjusted Total (1)	Proposed Revenues & Related Exp	10.2021 Proposed Total				
		<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>			
REVENUES										
1	Total General Business	\$546,549	(\$16,055)	\$530,494	\$14,709	\$545,203				
2	Interdepartmental Sales	1,228	-	1,228		1,228				
3	Sales for Resale	53,430	39	53,469		53,469				
4	Total Sales of Electricity	601,207	(16,016)	585,191	14,709	599,900				
5	Other Revenue	60,250	(42,836)	17,414		17,414				
6	Total Electric Revenue	661,457	(58,852)	602,605	14,709	617,313				
EXPENSES										
Production and Transmission										
7	Operating Expenses	170,553	(24,060)	146,493		146,493				
8	Purchased Power	89,083	(18,300)	70,783		70,783				
9	Depreciation/Amortization	32,447	8,999	41,446		41,446				
10	Regulatory Deferrals/Amortization	(712)	(1,071)	(1,783)		(1,783)				
11	Taxes	16,489	1,507	17,996		17,996				
12	Total Production & Transmission	307,860	(32,925)	274,935	-	274,935				
Distribution										
13	Operating Expenses	26,747	2,759	29,506		29,506				
14	Depreciation/Amortization	31,132	2,884	34,016		34,016				
15	Taxes	47,422	(17,461)	29,961	568	30,529				
16	Total Distribution	105,301	(11,818)	93,483	568	94,051				
17	Customer Accounting	9,916	2,028	11,944	49	11,993				
18	Customer Service & Information	28,425	(26,791)	1,634		1,634				
19	Sales Expenses	-	-	-		-				
Administrative & General										
20	Operating Expenses	55,880	736	56,616	29	56,645				
21	Depreciation/Amortization	35,595	2,671	38,266		38,266				
22	Regulatory Deferrals/Amortization	(9,018)	20,408	11,390		11,390				
23	Taxes	-	-	-		-				
24	Total Admin. & General	82,457	23,815	106,272	29	106,301				
25	Total Electric Expenses	533,959	(45,691)	488,268	646	488,914				
26	OPERATING INCOME BEFORE FIT	127,498	(13,162)	114,336	14,063	128,399				
FEDERAL INCOME TAX										
27	Current Accrual	4,963	(1,658)	3,305	2,953	6,258				
28	Debt Interest	-	324	324	(94)	230				
29	Deferred Income Taxes	7,830	(1,163)	6,667		6,667				
30	Amortized Investment Tax Credit	(318)	-	(318)		(318)				
31	NET OPERATING INCOME	\$115,023	(\$10,664)	\$104,359	11,204	\$115,562				
RATE BASE										
PLANT IN SERVICE										
32	Intangible	\$211,035	(\$30,152)	\$180,883		\$180,883				
33	Production	930,160	21,135	951,295		951,295				
34	Transmission	509,897	30,857	540,754		540,754				
35	Distribution	1,194,477	(4,558)	1,189,919		1,189,919				
36	General	279,556	(3,353)	276,203		276,203				
37	Total Plant in Service	3,125,125	13,929	3,139,054	-	3,139,054				
ACCUMULATED DEPRECIATION										
38	Intangible	(57,078)	(6,190)	(63,268)		(63,268)				
39	Production	(382,437)	(21,477)	(403,914)		(403,914)				
40	Transmission	(147,016)	(6,922)	(153,938)		(153,938)				
41	Distribution	(358,989)	(2,913)	(361,902)		(361,902)				
42	General	(92,865)	(53)	(92,918)		(92,918)				
43	Total Accumulated Depreciation	(1,038,385)	(37,555)	(1,075,940)	-	(1,075,940)				
44	NET PLANT BEFORE DFIT	2,086,740	(23,626)	2,063,114	-	2,063,114				
45	DEFERRED TAXES	(418,971)	(30,352)	(449,323)		(449,323)				
46	NET PLANT AFTER DFIT	1,667,769	(53,978)	1,613,791	-	1,613,791				
47	DEFERRED DEBITS AND CREDITS	(2,096)	(5,213)	(7,309)		(7,309)				
48	WORKING CAPITAL	44,462	(3,752)	40,710		40,710				
50	TOTAL RATE BASE	\$1,710,135	(\$62,943)	\$1,647,192	\$0	\$1,647,192				
51	RATE OF RETURN		6.73%		6.34%		7.02%			

**AVISTA UTILITIES - AWEC ADJUSTED
CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	Requested Base Rate Change 10/1/2021 (000's of Dollars)
1	Pro Forma Rate Base	\$ 1,647,192
2	Proposed Rate of Return	<u>7.01%</u>
3	Net Operating Income Requirement	\$115,468
4	Pro Forma Net Operating Income	<u>104,359</u>
5	Net Operating Income Deficiency	\$11,109
6	Conversion Factor	0.755294
7	Revenue Requirement	\$14,709
8	Total General Business Revenues	\$531,722
9	Percentage Revenue Increase	<u><u>2.77%</u></u>
10	Total <u>Billed</u> General Business Revenues	\$530,123
11	Percentage Revenue Increase	<u><u>2.77%</u></u>

**AVISTA UTILITIES - AWEC ADJUSTED
PROPOSED COST OF CAPITAL
WASHINGTON ELECTRIC**

Proposed Capital Structure

Component	Capital Structure	Cost	Weighted Cost
Debt	51.5%	4.75%	2.45%
Common	48.5%	9.40%	4.56%
Total	<u>100.00%</u>		<u>7.01%</u>

**AVISTA UTILITIES - AWEC ADJUSTED
REVENUE CONVERSION FACTOR
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	Factor
1	Revenues	<i>1.000000</i>
	Expense:	
2	Uncollectibles	<i>0.003326</i>
3	Commission Fees	<i>0.002000</i>
4	Washington Excise Tax	<i>0.038605</i>
6	Total Expense	<u><u><i>0.043931</i></u></u>
7	Net Operating Income Before FIT	<i>0.956069</i>
8	Federal Income Tax @ 21%	<u><u><i>0.200774</i></u></u>
9	REVENUE CONVERSION FACTOR	<u><u><u><i>0.755294</i></u></u></u>

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

Line No.	DESCRIPTION	Actual Results		Restatement Adjustments						
		Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense	Regulatory Expense
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
		E-ROO	E-DFIT	E-DDC	E-WC	E-AMI	E-EBO	E-RPT	E-UE	E-RE
	Adjustment Number									
	Workpaper Reference									
	REVENUES									
1	Total General Business	\$546,549	\$0	\$0	\$0	\$0	(\$18,871)	\$0	\$0	\$0
2	Interdepartmental Sales	1,228	-	-	-	-	-	-	-	-
3	Sales for Resale	53,430	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	601,207	-	-	-	-	(18,871)	-	-	-
5	Other Revenue	60,250	-	-	-	-	(14)	-	-	-
6	Total Electric Revenue	661,457	-	-	-	-	(18,885)	-	-	-
	EXPENSES									
	Production and Transmission									
7	Operating Expenses	170,553	-	5	-	-	-	-	-	-
8	Purchased Power	89,083	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	32,447	-	-	-	-	-	-	-	0
10	Regulatory Amortization	(712)	-	-	-	-	-	-	-	-
11	Taxes	16,489	-	-	-	-	-	351	-	-
12	Total Production & Transmission	307,860	-	5	-	-	-	351	-	-
	Distribution									
13	Operating Expenses	26,747	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	31,132	-	-	-	-	-	-	-	-
	Regulatory Amortization	0	-	-	-	-	-	-	-	-
15	Taxes	47,422	-	-	-	-	(18,805)	650	-	-
16	Total Distribution	105,301	-	-	-	-	(18,805)	650	-	-
17	Customer Accounting	9,916	-	52	-	-	-	-	1,437	-
18	Customer Service & Information	28,425	-	-	-	-	-	-	-	-
19	Sales Expenses	0	-	-	-	-	-	-	-	-
	Administrative & General									
20	Operating Expenses	55,880	-	-	-	-	-	-	-	(372)
21	Depreciation/Amortization	35,595	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	(9,018)	-	-	-	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-	-
24	Total Admin. & General	82,457	-	-	-	-	-	-	-	(372)
25	Total Electric Expenses	533,959	-	57	-	-	(18,805)	1,001	1,437	(372)
26	OPERATING INCOME BEFORE FIT	127,498	-	(57)	-	-	(80)	(1,001)	(1,437)	372
	FEDERAL INCOME TAX									
27	Current Accrual	4,963	-	(12)	-	-	(17)	(210)	(302)	78
28	Debt Interest	0	(0)	(0)	19	248	-	-	-	-
29	Deferred Income Taxes	7,830	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(318)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$115,023	\$0	(\$45)	(\$19)	(\$248)	(\$63)	(\$791)	(\$1,135)	\$294
	RATE BASE									
	PLANT IN SERVICE									
32	Intangible	211,035	\$0	\$0	\$0	(\$30,225)	\$0	\$0	\$0	\$0
33	Production	930,160	-	-	-	-	-	-	-	-
34	Transmission	509,897	-	-	-	-	-	-	-	-
35	Distribution	1,194,477	-	-	-	(19,146)	-	-	-	-
36	General	279,556	-	-	-	(8,297)	-	-	-	-
37	Total Plant in Service	3,125,125	-	-	-	(57,668)	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	(57,078)	-	-	-	4,432	-	-	-	-
39	Production	(382,437)	-	-	-	-	-	-	-	-
40	Transmission	(147,016)	-	-	-	-	-	-	-	-
41	Distribution	(358,989)	-	-	-	546	-	-	-	-
42	General	(92,865)	-	-	-	1,200	-	-	-	-
43	Total Accumulated Depreciation	(1,038,385)	-	-	-	6,178	-	-	-	-
44	NET PLANT	2,086,740	-	-	-	(51,490)	-	-	-	-
45	DEFERRED TAXES	(418,971)	47	-	-	3,384	-	-	-	-
46	Net Plant After DFIT	1,667,769	47	-	-	(48,106)	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	(2,096)	-	1	-	(182)	-	-	-	-
48	WORKING CAPITAL	44,462	-	-	(3,752)	-	-	-	-	-
49	TOTAL RATE BASE	1,710,135	\$47	\$1	(\$3,752)	(\$48,288)	\$0	\$0	\$0	\$0
50	RATE OF RETURN	6.73%								
51	REVENUE REQUIREMENT	6,431	4	60	(323)	(4,153)	84	1,047	1,503	(389)

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

Line No.	DESCRIPTION	Injuries and Damages	FIT/DFIT/ ITC Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Schedules	Misc. Restating Non-Util / Non-Recurring Expenses
		2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12
		E-ID	E-FIT	E-OSC	E-RET	E-NGL	E-WN	E-EAS	E-MR
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	(\$3,836)	(\$21,727)	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	(3,836)	(21,727)	-
5	Other Revenue	-	-	-	-	-	2,883	(213)	-
6	Total Electric Revenue	-	-	-	-	-	(953)	(21,940)	-
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	-	-	-	-	-	-
8	Purchased Power	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	3,332	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-	3,332	-
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	(58)	-	-	-
	Regulatory Amortization								
15	Taxes	-	-	-	34	-	(148)	(839)	-
16	Total Distribution	-	-	-	34	(58)	(148)	(839)	-
17	Customer Accounting	-	-	-	-	-	(13)	(72)	-
18	Customer Service & Information	-	-	-	-	-	-	(26,835)	8
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	51	-	(52)	-	-	(8)	(43)	(1,232)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	3,914	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	51	-	(52)	-	-	(8)	3,871	(1,232)
25	Total Electric Expenses	51	-	(52)	34	(58)	(169)	(20,543)	(1,224)
26	OPERATING INCOME BEFORE FIT	(51)	-	52	(34)	58	(784)	(1,397)	1,224
	FEDERAL INCOME TAX								
27	Current Accrual	(11)	1	11	(7)	12	(165)	(293)	257
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	(4)	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$40)	\$3	\$41	(\$27)	\$46	(\$619)	(\$1,104)	\$967
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	53	(4)	(54)	36	(61)	820	1,461	(1,280)

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

Line No.	DESCRIPTION	Restating Incentives	Restate Debt Interest	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Normalize CS2/Colstrip Major Maint	Authorized Power Supply	Restate 2019 AMA Rate Base to EOP	Restated TOTAL
		2.13 E-RI	2.14 E-RDI	2.15 E-EWPC	2.16 E-NPS	2.17 E-PMM	2.18 E-APS	2.19 E-EOP19	R-Ttl
	Adjustment Number	2.13	2.14	2.15	2.16	2.17	2.18	2.19	R-Ttl
	Workpaper Reference	E-RI	E-RDI	E-EWPC	E-NPS	E-PMM	E-APS	E-EOP19	
	REVENUES								
1	Total General Business	\$0	\$0	\$1,740	\$0	\$0	\$0	\$0	\$503,855
2	Interdepartmental Sales	-	-	-	-	-	-	-	1,228
3	Sales for Resale	-	-	-	-	-	(17,144)	-	36,286
4	Total Sales of Electricity	-	-	1,740	-	-	(17,144)	-	541,369
5	Other Revenue	-	-	-	-	-	(39,208)	-	23,698
6	Total Electric Revenue	-	-	1,740	-	-	(56,352)	-	565,067
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	300	(5)	(926)	(35,686)	-	134,241
8	Purchased Power	-	-	-	-	-	(14,801)	-	74,282
9	Depreciation/Amortization	-	-	-	-	-	-	3,567	36,014
10	Regulatory Amortization	-	-	-	-	-	-	-	2,620
11	Taxes	-	-	-	-	-	-	-	16,840
12	Total Production & Transmission	-	-	300	(5)	(926)	(50,487)	3,567	263,997
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	26,747
14	Depreciation/Amortization	-	-	-	-	-	-	(1,363)	29,711
	Regulatory Amortization	-	-	-	-	-	-	-	-
15	Taxes	-	-	67	-	-	-	-	28,381
16	Total Distribution	-	-	67	-	-	-	(1,363)	84,839
17	Customer Accounting	-	-	11	-	-	-	-	11,331
18	Customer Service & Information	-	-	-	-	-	-	-	1,598
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	753	-	3	-	-	-	-	54,980
21	Depreciation/Amortization	-	-	-	-	-	-	(348)	35,247
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	-	(5,104)
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	753	-	3	-	-	-	(348)	85,123
25	Total Electric Expenses	753	-	381	(5)	(926)	(50,487)	1,856	446,888
26	OPERATING INCOME BEFORE FIT	(753)	-	1,359	5	926	(5,865)	(1,856)	118,179
	FEDERAL INCOME TAX								
27	Current Accrual	(158)	1,042	348	1	194	(1,232)	(390)	4,112
28	Debt Interest	-	-	-	-	-	-	(108)	159
29	Deferred Income Taxes	-	-	(63)	-	-	-	-	7,763
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	(318)
31	NET OPERATING INCOME	(595)	(1,042)	\$1,074	\$4	732	(\$4,633)	(\$1,358)	106,463
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$2,079	\$182,889
33	Production	-	-	-	-	-	-	3,979	934,139
34	Transmission	-	-	-	-	-	-	17,967	527,864
35	Distribution	-	-	-	-	-	-	7,510	1,182,841
36	General	-	-	-	-	-	-	5,613	276,872
37	Total Plant in Service	-	-	-	-	-	-	37,148	3,104,605
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	(5,314)	(57,960)
39	Production	-	-	-	-	-	-	(8,174)	(390,611)
40	Transmission	-	-	-	-	-	-	(3,771)	(150,787)
41	Distribution	-	-	-	-	-	-	558	(357,885)
42	General	-	-	-	-	-	-	1,118	(90,547)
43	Total Accumulated Depreciation	-	-	-	-	-	-	(15,582)	(1,047,789)
44	NET PLANT	-	-	-	-	-	-	21,566	2,056,816
45	DEFERRED TAXES	-	-	-	-	-	-	(517)	(416,057)
46	Net Plant After DFIT	-	-	-	-	-	-	21,049	1,640,759
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	(2,277)
48	WORKING CAPITAL	-	-	-	-	-	-	-	40,710
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	21,049	\$1,679,192
50	RATE OF RETURN								(1)
51	REVENUE REQUIREMENT	788	1,380	(1,422)	(5)	(969)	6,134	3,751	14,892

(1) The Restated TOTAL column does not represent 12/31/2019 Test Period Commission Basis results of operation on a normalized basis (CBR basis). Differences exist due to: 1) inclusion of proposed (Pro Forma) cost of debt (pro forma versus CBR actual cost of debt) impacting Adj. 2.14; 2) restating power supply expenses to annualized authorized Power Supply amounts in Adj 2.18 (revenue associated with the approved annual authorized level is included in Adj. 3.01 Pro Forma Normalization); and 3) the inclusion of Restate 2019 AMA Rate base to EOP adjustment 2.19.

AVISTA UTILITIES - AWEC ADJUSTED

Pro Forma Adjustments

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019

(000'S OF DOLLARS)

Withdrawn

Line No.	DESCRIPTION	Pro Forma Power Supply	Pro Forma Transmission Revenue/Expense	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits
		3.00P	3.00T	3.01	3.02	3.03	3.04	3.05	3.06
		E-PPS	E-PTRAN	E-PREV	E-PRA	E-ARAM	E-PLN	E-PLE	E-PEB
	Adjustment Number	3.00P	3.00T	3.01	3.02	3.03	3.04	3.05	3.06
	Workpaper Reference	E-PPS	E-PTRAN	E-PREV	E-PRA	E-ARAM	E-PLN	E-PLE	E-PEB
	REVENUES								
1	Total General Business	\$0	\$0	\$26,639	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	17,183	-	-	-	-	-	-	-
4	Total Sales of Electricity	17,183	-	26,639	-	-	-	-	-
5	Other Revenue	3,133	1,191	(10,608)	-	-	-	-	-
6	Total Electric Revenue	20,316	1,191	16,031	-	-	-	-	-
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	9,232	(447)	-	231	-	1,169	-	392
8	Purchased Power	(3,499)	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	(1,869)	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	5,733	(447)	-	(1,638)	-	1,169	-	392
	Distribution								
13	Operating Expenses	-	-	-	-	-	713	-	247
14	Depreciation/Amortization	-	-	-	-	-	-	-	-
	Regulatory Amortization								
15	Taxes	-	-	1,028	-	-	-	-	-
16	Total Distribution	-	-	1,028	-	-	713	-	247
17	Customer Accounting	-	-	89	-	-	315	-	112
18	Customer Service & Information	-	-	-	-	-	25	-	11
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	-	-	53	-	-	1,045	(318)	358
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	(779)	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	53	(779)	-	1,045	(318)	358
25	Total Electric Expenses	5,733	(447)	1,170	(2,417)	-	3,267	(318)	1,120
26	OPERATING INCOME BEFORE FIT	14,583	1,638	14,861	2,417	-	(3,267)	318	(1,120)
	FEDERAL INCOME TAX								
27	Current Accrual	3,062	344	3,121	508	-	(686)	67	(235)
28	Debt Interest	-	-	-	4	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	(500)	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	11,521	1,294	11,740	\$1,905	\$500	(\$2,581)	\$251	(\$885)
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	(766)	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	(766)	-	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	(15,253)	(1,713)	(15,544)	(2,594)	(662)	3,417	(333)	1,171

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

Line No.	DESCRIPTION	Contest	Contest			Contest	Contest	Contest	Contest
		Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Property Tax	Pro Forma Fee Free Amortization	Pro Forma 2020 Customer At Center	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic	Pro Forma 2020 Mandatory & Compliance
		3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14
		E-PINS	E-PIT	E-PPT	E-PFEE	E-PCAPI	E-CAP2	E-CAP3	E-CAP4
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-	-	-
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	-	-	-	-	-	-
8	Purchased Power	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	1,156	-	-	-	-	-
12	Total Production & Transmission	-	-	1,156	-	-	-	-	-
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-	-
	Regulatory Amortization								
15	Taxes	-	-	552	-	-	-	-	-
16	Total Distribution	-	-	552	-	-	-	-	-
17	Customer Accounting	-	-	-	97	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	2,508	1,030	-	-	-	-	-	-
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	1,235	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	2,508	1,030	-	1,235	-	-	-	-
25	Total Electric Expenses	2,508	1,030	1,708	1,332	-	-	-	-
26	OPERATING INCOME BEFORE FIT	(2,508)	(1,030)	(1,708)	(1,332)	-	-	-	-
	FEDERAL INCOME TAX								
27	Current Accrual	(527)	(216)	(359)	(280)	-	-	-	-
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(1,981)	(\$814)	(\$1,349)	(1,052)	-	\$0	\$0	\$0
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	2,623	1,077	1,786	1,393	-	-	-	-

AVISTA UTILITIES - AWEC ADJUSTED

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Revised to Reflect

Filed 2019
Tax Return

Line No.	DESCRIPTION	Contest	Contest	Contest	Prtl. Settlement	Contest		
		Pro Forma 2020 Short Lived	Pro Forma AMI Capital	Pro Forma WildFire Plan	Pro Forma EIM Expenditures	Pro Forma Colstrip Cap & Amortization	PF Normalize CS2/Colstrip Major Maint	Restate 2019 ADFIT
		3.15	3.16	3.17	3.18	3.19	3.20	3.21
		E-CAP5	E-AMI	E-WF	E-PEIM	E-PCOL	E-PMM	E-RDFIT
	Adjustment Number							
	Workpaper Reference							
	REVENUES							
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-	-
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	-	-	-	1,691	-	(16)	-
8	Purchased Power	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	1,709	763	-	-
10	Regulatory Amortization	-	-	-	-	(2,534)	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	3,400	(1,771)	(16)	-
	Distribution							
13	Operating Expenses	-	-	1,799	-	-	-	-
14	Depreciation/Amortization	-	1,934	-	-	-	-	-
	Regulatory Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	-	-
16	Total Distribution	-	1,934	1,799	-	-	-	-
17	Customer Accounting	-	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	-	(2,986)	-	-	-	-	-
21	Depreciation/Amortization	-	581	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	16,038	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	-	13,633	-	-	-	-	-
25	Total Electric Expenses	-	15,567	1,799	3,400	(1,771)	(16)	-
26	OPERATING INCOME BEFORE FIT	-	(15,567)	(1,799)	(3,400)	1,771	16	-
	FEDERAL INCOME TAX							
27	Current Accrual	-	(3,269)	(378)	(714)	372	3	-
28	Debt Interest	-	112	-	(65)	22	-	157
29	Deferred Income Taxes	-	-	-	-	(596)	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$0	(\$12,410)	(\$1,421)	(2,621)	1,973	13	(157)
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible	\$0	-	\$0	\$0	\$0	\$0	-
33	Production	-	-	-	13,908	-	-	-
34	Transmission	-	-	-	-	-	-	-
35	Distribution	-	(24,366)	-	-	-	-	-
36	General	-	-	-	-	-	-	-
37	Total Plant in Service	-	(24,366)	-	13,908	-	-	-
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-	-	-	-	-	-	-
39	Production	-	-	-	(1,150)	-	-	-
40	Transmission	-	-	-	-	-	-	-
41	Distribution	-	2,632	-	-	-	-	-
42	General	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	2,632	-	(1,150)	-	-	-
44	NET PLANT	-	(21,735)	-	12,758	-	-	-
45	DEFERRED TAXES	-	-	-	(181)	-	-	(30,542)
46	Net Plant After DFIT	-	(21,735)	-	12,577	-	-	(30,542)
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	(4,266)	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	(\$21,735)	\$0	\$12,577	(\$4,266)	\$0	(\$30,542)
50	RATE OF RETURN							
51	REVENUE REQUIREMENT	-	14,413	1,882	4,638	(3,008)	(17)	(2,627)

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

	Proposed	Withdrawn	Proposed	Separate Tariff	Separate Tariff	
Line No.	2020 AMA Capital	Pro Forma O&M	Inter-Corp. Cost Allocation	AFUDC Flow Through Amort.	Tax Customer Credit	Base Pro Forma Total
Adjustment Number	7.01	7.02	7.03	7.04	4.00T	PF-SubTtl
Workpaper Reference						
REVENUES						
1 Total General Business	\$0	\$0	\$0	\$0	\$0	\$530,494
2 Interdepartmental Sales	-	-	-	-	-	1,228
3 Sales for Resale	-	-	-	-	-	53,469
4 Total Sales of Electricity	-	-	-	-	-	585,191
5 Other Revenue	-	-	-	-	-	17,414
6 Total Electric Revenue	-	-	-	-	-	602,605
EXPENSES						
Production and Transmission						
7 Operating Expenses	-	-	-	-	-	146,493
8 Purchased Power	-	-	-	-	-	70,783
9 Depreciation/Amortization	2,960	-	-	-	-	41,446
10 Regulatory Amortization	-	-	-	-	-	(1,783)
11 Taxes	-	-	-	-	-	17,996
12 Total Production & Transmission	2,960	-	-	-	-	274,935
Distribution						
13 Operating Expenses	-	-	-	-	-	29,506
14 Depreciation/Amortization	2,371	-	-	-	-	34,016
Regulatory Amortization	-	-	-	-	-	-
15 Taxes	-	-	-	-	-	29,961
16 Total Distribution	2,371	-	-	-	-	93,483
17 Customer Accounting	-	-	-	-	-	11,944
18 Customer Service & Information	-	-	-	-	-	1,634
19 Sales Expenses	-	-	-	-	-	-
Administrative & General						
20 Operating Expenses	-	-	(54)	-	-	56,616
21 Depreciation/Amortization	2,438	-	-	-	-	38,266
22 Regulatory Deferrals/Amortization	-	-	-	-	-	11,390
23 Taxes	-	-	-	-	-	-
24 Total Admin. & General	2,438	-	(54)	-	-	106,272
25 Total Electric Expenses	7,769	-	(54)	-	-	488,268
26 OPERATING INCOME BEFORE FIT	(7,769)	-	54	-	-	114,336
FEDERAL INCOME TAX						
27 Current Accrual	(1,631)	-	11	-	-	3,305
28 Debt Interest	(66)	-	-	-	-	324
29 Deferred Income Taxes	-	-	-	-	-	6,667
30 Amortized ITC - Noxon	-	-	-	-	-	(318)
31 NET OPERATING INCOME	(\$6,072)	\$0	\$42	\$0	\$0	104,359
RATE BASE						
PLANT IN SERVICE						
32 Intangible	(2,006)	-	-	-	-	\$180,883
33 Production	3,248	-	-	-	-	951,295
34 Transmission	12,890	-	-	-	-	540,754
35 Distribution	31,444	-	-	-	-	1,189,919
36 General	(669)	-	-	-	-	276,203
37 Total Plant in Service	44,908	-	-	-	-	3,139,054
ACCUMULATED DEPRECIATION/AMORT						
38 Intangible	(5,309)	-	-	-	-	(63,268)
39 Production	(12,153)	-	-	-	-	(\$403,914)
40 Transmission	(3,151)	-	-	-	-	(153,938)
41 Distribution	(6,649)	-	-	-	-	(361,902)
42 General	(2,371)	-	-	-	-	(92,918)
43 Total Accumulated Depreciation	(29,633)	-	-	-	-	(1,075,940)
44 NET PLANT	15,275	-	-	-	-	2,063,114
45 DEFERRED TAXES	(2,543)	-	-	-	-	(449,323)
46 Net Plant After DFIT	12,732	-	-	-	-	1,613,791
47 DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	(7,309)
48 WORKING CAPITAL	-	-	-	-	-	40,710
49 TOTAL RATE BASE	\$12,732	\$0	\$0	\$0	\$0	1,647,192
50 RATE OF RETURN						
51 REVENUE REQUIREMENT	9,221	-	(56)	-	-	14,709

Natural Gas Revenue Requirement Summary (\$000)

Line	Adj. No.	Description	Avista Filed at AWEC RoR				AWEC Proposed		
			NOI Bef. Int. Ded.	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
1	1.00	Per Book Results (Y/E Dec. 2019)	24,474	24,474	405,933	5,271	\$24,474	405,933	5,271
<i>Restating Adjustments:</i>									
2	1.01	Deferred FIT Rate Base	-	(5)	(994)	(85)	(5)	(994)	(85)
3	1.02	Deferred Debits and Credits	(12)	(12)	(1)	16	(12)	(1)	16
4	1.03	Working Capital	-	(6)	(1,144)	(98)	(6)	(1,144)	(98)
5	1.04	Remove AMI Rate Base	-	(95)	(18,403)	(1,582)	(95)	(18,403)	(1,582)
6	2.01	Eliminate B & O Taxes	(9)	(9)	-	13	(9)	-	13
7	2.02	Restate Property Tax	(189)	(189)	-	250	(189)	-	250
8	2.03	Uncollectible Expense	(131)	(131)	-	174	(131)	-	174
9	2.04	Regulatory Expense	46	46	-	(61)	46	-	(61)
10	2.05	Injuries & Damages	7	7	-	(9)	7	-	(9)
11	2.06	FIT / DFIT Expense	(53)	(53)	-	70	(53)	-	70
12	2.07	Office Space Charges to Non-Utility	13	13	-	(17)	13	-	(17)
13	2.08	Restate Excise Taxes	(1)	(1)	-	1	(1)	-	1
14	2.09	Net Gains & Losses	9	9	-	(12)	9	-	(12)
15	2.10	Weather Normalization / Gas Cost Adjust	(5)	(5)	-	6	(5)	-	6
16	2.11	Eliminate Adder Schedules	(0)	(0)	-	0	(0)	-	0
17	2.12	Misc. Restating Non-Util / Non- Recurring Expense	(35)	(35)	-	46	(35)	-	46
18	2.13	Restating Incentives Expense	(173)	(173)	-	229	(173)	-	229
19	2.14	Restate Debt Interest	(222)	(247)	-	327	(247)	-	327
20	2.15	Restate 2019 AMA Rate Base to EOP	207	272	12,731	821	272	12,731	821
21		Restated Results	23,926	23,860	398,122	5,358	23,860	398,122	5,358
<i>Pro Forma Adjustments:</i>									
22	3.01	Pro Forma Revenue Normalization	8,187	8,187	-	(10,837)	8,187	-	(10,837)
23	3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	182	182	-	(241)	182	-	(241)
24	3.03	Pro Forma ARAM DFIT	(41)	(41)	-	54	(41)	-	54
25	3.04	Pro Forma Labor Non-Exec	(772)	(772)	-	1,022	(772)	-	1,022
26	3.05	Pro Forma Labor Exec	77	77	-	(101)	77	-	(101)
27	3.06	Pro Forma Employee Benefits	(269)	(269)	-	357	(269)	-	357
28	3.07	Pro Forma Insurance Expense	(852)	(852)	-	1,128	(232)	-	307
29	3.08	Pro Forma IS/IT Expense	(493)	(493)	-	653	(224)	-	296
30	3.09	Pro Forma Property Tax	(366)	(366)	-	484	(366)	-	484
31	3.10	Pro Forma Fee Free Amortization	(689)	(689)	-	912	(689)	-	912
32	3.11	Pro Forma 2020 Customer At Center	(456)	(441)	2,923	855	-	-	-
33	3.12	Pro Forma 2020 Large & Distinct	(147)	(110)	7,191	813	-	-	-
34	3.13	Pro Forma 2020 Programmatic	(181)	(144)	7,194	858	-	-	-
35	3.14	Pro Forma 2020 Mandatory & Compliance	(218)	(151)	13,123	1,417	-	-	-
36	3.15	Pro Forma 2020 Short Lived	(507)	(490)	3,408	964	-	-	-
37	3.16	Pro Forma AMI Capital Adds	(2,735)	(2,553)	35,432	6,667	(4,391)	(4,401)	5,404
38	3.17	Pro Forma LEAP Deferral Amortization	(1,225)	(1,245)	(3,959)	1,280	(1,245)	(3,959)	1,280
39	3.18	Restate 2019 ADFIT	-	(78)	(15,228)	(1,309)	(78)	(15,228)	(1,309)
40	7.01	2020 AMA Capital	-	-	-	-	(1,189)	5,713	2,104
41	7.02	2020 O&M Expense	-	-	-	-	-	-	-
42	7.03	Inter-Corp. Cost Allocation	-	-	-	-	12	-	(16)
43	7.04	AFUDC Flow Through Amort.	-	-	-	-	-	-	-
44	4.00T	Tax Accounting Change Credit	-	-	-	-	-	-	-
45		Pro Forma Results	23,420	23,612	448,206	10,334	22,822	380,247	5,074
46					Calculated:	\$12,789			\$5,075
47					Cost of Capital Impact	(2,455)			(0)

Natural Gas Revenue Requirement Summary (\$000)

Line	Adj. No.	Description	Impact of AWEC Adjustments			Rev. Req. Def. / (Suf.)	AWEC Position
			Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base		
1	1.00	Per Book Results (Y/E Dec. 2019)					
<i>Restating Adjustments:</i>							
2	1.01	Deferred FIT Rate Base	-	-	-	-	Neutral
3	1.02	Deferred Debits and Credits	-	-	-	-	Neutral
4	1.03	Working Capital	-	-	-	-	Neutral
5	1.04	Remove AMI Rate Base	-	-	-	-	Neutral
6	2.01	Eliminate B & O Taxes	-	-	-	-	Neutral
7	2.02	Restate Property Tax	-	-	-	-	Neutral
8	2.03	Uncollectible Expense	-	-	-	-	Neutral
9	2.04	Regulatory Expense	-	-	-	-	Neutral
10	2.05	Injuries & Damages	-	-	-	-	Neutral
11	2.06	FIT / DFIT Expense	-	-	-	-	Neutral
12	2.07	Office Space Charges to Non-Utility	-	-	-	-	Neutral
13	2.08	Restate Excise Taxes	-	-	-	-	Neutral
14	2.09	Net Gains & Losses	-	-	-	-	Neutral
15	2.10	Weather Normalization / Gas Cost Adjust	-	-	-	-	Neutral
16	2.11	Eliminate Adder Schedules	-	-	-	-	Neutral
17	2.12	Misc. Restating Non-Util / Non- Recurring Expense	-	-	-	-	Neutral
18	2.13	Restating Incentives Expense	-	-	-	-	Neutral
19	2.14	Restate Debt Interest	-	-	-	-	Neutral
20	2.15	Restate 2019 AMA Rate Base to EOP	-	-	-	-	Neutral
21		Restated Results	-	-	-	-	
<i>Pro Forma Adjustments:</i>							
22	3.01	Pro Forma Revenue Normalization	-	-	-	-	Neutral
23	3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	-	-	-	-	Neutral
24	3.03	Pro Forma ARAM DFIT	-	-	-	-	Neutral
25	3.04	Pro Forma Labor Non-Exec	-	-	-	-	Withdrawn
26	3.05	Pro Forma Labor Exec	-	-	-	-	Neutral
27	3.06	Pro Forma Employee Benefits	-	-	-	-	Neutral
28	3.07	Pro Forma Insurance Expense	785	620	-	(821)	Contest
29	3.08	Pro Forma IS/IT Expense	341	269	-	(356)	Contest
30	3.09	Pro Forma Property Tax	-	-	-	-	Neutral
31	3.10	Pro Forma Fee Free Amortization	-	-	-	-	Neutral
32	3.11	Pro Forma 2020 Customer At Center	577	456	(2,923)	(855)	Neutral
33	3.12	Pro Forma 2020 Large & Distinct	186	147	(7,191)	(813)	Neutral
34	3.13	Pro Forma 2020 Programmatic	229	181	(7,194)	(858)	Neutral
35	3.14	Pro Forma 2020 Mandatory & Compliance	276	218	(13,123)	(1,417)	Neutral
36	3.15	Pro Forma 2020 Short Lived	642	507	(3,408)	(964)	Neutral
37	3.16	Pro Forma AMI Capital Adds	(2,068)	(1,633)	(39,833)	(1,263)	Contest
38	3.17	Pro Forma LEAP Deferral Amortization	-	-	-	-	Prtl. Settlement
39	3.18	Restate 2019 ADFIT	-	-	-	-	Neutral
40	7.01	2020 AMA Capital	(1,542)	(1,218)	5,713	2,104	Proposed
41	7.02	2020 O&M Expense	-	-	-	-	Withdrawn
42	7.03	Inter-Corp. Cost Allocation	16	12	-	(16)	Proposed
43	7.04	AFUDC Flow Through Amort.	-	-	-	-	Separate Tariff
44	4.00T	Tax Accounting Change Credit	-	-	-	-	Separate Tariff
45		Pro Forma Results	(558)	(441)	(67,959)	(5,260)	
46							
47							

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

		October 1, 2021					
Line No.	DESCRIPTION	WITH PRESENT RATES		WITH 10.01.2021 PROPOSED RATES			
		Actual Per Results Report	Total Adjustments	10.2021 Adjusted Total	Proposed Revenues & Related Exp	10.01.2021 Proposed Total	
		<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>
REVENUES							
1	Total General Business	\$142,552	\$ (42,721)	\$99,831		\$5,075	\$104,906
2	Total Transportation	5,183	159	5,342			5,342
3	Other Revenues	60,090	(59,476)	614			614
4	Total Gas Revenues	207,825	(102,038)	105,787		5,075	110,862
EXPENSES							
Production Expenses							
5	City Gate Purchases	100,541	(100,541)	-			-
6	Purchased Gas Expense	959	37	996			996
7	Net Nat Gas Storage Trans	(1,928)	1,928	-			-
8	Total Production	99,572	(98,576)	996		-	996
Underground Storage							
9	Operating Expenses	1,883	-	1,883			1,883
10	Depreciation	494	(59)	435			435
11	Taxes	323	(31)	292			292
12	Total Underground Storage	2,700	(90)	2,610		-	2,610
Distribution							
13	Operating Expenses	13,669	(420)	13,249			13,249
14	Depreciation	12,469	1,598	14,067			14,067
15	Taxes	13,739	(5,934)	7,805		195	8,000
16	Total Distribution	39,877	(4,756)	35,121		195	35,316
17	Customer Accounting	6,398	399	6,797		17	6,814
18	Customer Service & Information	9,664	(8,459)	1,205			1,205
19	Sales Expenses	-	-	-			-
Administrative & General							
20	Operating Expenses	15,696	528	16,224		10	16,234
21	Depreciation/Amortization	10,678	697	11,375			11,375
22	Regulatory Amortizations	(3,003)	8,889	5,886			5,886
23	Taxes	-	-	-			-
24	Total Admin. & General	23,371	10,113	33,484		10	33,494
25	Total Gas Expense	181,582	(101,369)	80,213		222	80,435
26	OPERATING INCOME BEFORE FIT	26,243	(669)	25,574		4,853	30,427
FEDERAL INCOME TAX							
27	Current Accrual	(4,720)	107	(4,613)		1,019	(3,594)
28	Debt Interest	-	132	132		-	132
29	Deferred FIT	6,501	745	7,246			7,246
30	Amort ITC	(12)	-	(12)			(12)
31	NET OPERATING INCOME	24,474	(1,652)	22,822		3,834	26,655
RATE BASE: PLANT IN SERVICE							
32	Underground Storage	29,714	1,389	31,103			31,103
33	Distribution Plant	505,864	2,236	508,100			508,100
34	General Plant	141,661	65	141,726			141,726
35	Total Plant in Service	677,239	3,689	680,928		-	680,928
ACCUMULATED DEPREC/AMORT							
36	Underground Storage	(11,566)	409	(11,157)			(11,157)
37	Distribution Plant	(151,240)	(1,048)	(152,288)			(152,288)
38	General Plant	(38,750)	(5,092)	(43,842)			(43,842)
39	Total Accum. Depreciation/Amort.	(201,556)	(5,731)	(207,287)		-	(207,287)
40	NET PLANT	475,683	(2,042)	473,641		-	473,641
41	DEFERRED FIT	(91,014)	(18,487)	(109,501)			(109,501)
42	Net Plant After DFIT	384,669	(20,529)	364,140		-	364,140
43	GAS INVENTORY	10,411	-	10,411			10,411
44	GAIN ON SALE OF BUILDING	-	-	-			-
45	OTHER	7,359	(4,013)	3,346			3,346
46	WORKING CAPITAL	3,494	(1,144)	2,350			2,350
47	TOTAL RATE BASE	405,933	(21,673)	380,247		0	380,247
48	RATE OF RETURN	6.03%		6.00%			7.01%

**AVISTA UTILITIES - AWEC ADJUSTED
CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	Base Rate Change 10/1/2021 (000's of Dollars)
1	Pro Forma Rate Base	\$ 380,247
2	Proposed Rate of Return	<u>7.01%</u>
3	Net Operating Income Requirement	\$26,655
4	Pro Forma Net Operating Income	<u>\$ 22,822</u>
5	Net Operating Income Deficiency	\$3,834
6	Conversion Factor	0.755463
7	Revenue Requirement	\$5,075
8	Total Base Distribution Revenues*	\$ 105,173
9	Percentage Base Distribution Revenue Increase	<u><u>4.82%</u></u>
10	Total Present Billed Revenue	\$ 161,345
11	Percentage Billed Revenue Increase	<u><u>3.15%</u></u>

* Line 8 "Total General Business Revenues" includes special contract transportation revenues.

**AVISTA UTILITIES - AWEC ADJUSTED
PROPOSED COST OF CAPITAL
WASHINGTON NATURAL GAS**

Proposed Capital Structure

Component	Capital Structure	Cost	Weighted Cost
Debt	51.5%	4.75%	2.45%
Common	48.5%	9.40%	4.56%
Total	<u>100.00%</u>		<u>7.01%</u>

**AVISTA UTILITIES - AWEC ADJUSTED
REVENUE CONVERSION FACTOR
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038392
6	Total Expense	<u>0.043718</u>
7	Net Operating Income Before FIT	0.956282
8	Federal Income Tax @ 21%	<u>0.200819</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.755463</u></u>

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

RESTATEMENT ADJUSTMENTS

**ACTUAL
RESULTS**

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
		G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE
	Adjustment Number									
	Workpaper Reference									
	REVENUES									
1	Total General Business	\$ 142,552	\$ -	\$ -	\$ -	\$ -	\$ (5,116)	\$ -	\$ -	\$ -
2	Total Transportation	5,183	-	-	-	-	(131)	-	-	-
3	Other Revenues	60,090	-	-	-	-	-	-	-	-
4	Total Gas Revenues	207,825	-	-	-	-	(5,247)	-	-	-
	EXPENSES									
	Production Expenses									
5	City Gate Purchases	100,541	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	959	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(1,928)	-	-	-	-	-	-	-	-
8	Total Production	99,572	-	-	-	-	-	-	-	-
	Underground Storage									
9	Operating Expenses	1,883	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	494	-	-	-	-	-	-	-	-
11	Taxes	323	-	-	-	-	-	(66)	-	-
12	Total Underground Storage	2,700	-	-	-	-	-	(66)	-	-
	Distribution									
13	Operating Expenses	13,669	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	12,469	-	-	-	-	-	-	-	-
15	Taxes	13,739	-	-	-	-	(5,235)	305	-	-
16	Total Distribution	39,877	-	-	-	-	(5,235)	305	-	-
17	Customer Accounting	6,398	-	15	-	-	-	-	166	-
18	Customer Service & Information	9,664	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-
	Administrative & General									
20	Operating Expenses	15,696	-	-	-	-	-	-	-	(58)
21	Depreciation/Amortization	10,678	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	(3,003)	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	23,371	-	-	-	-	-	-	-	(58)
25	Total Gas Expense	181,582	-	15	-	-	(5,235)	239	166	(58)
26	OPERATING INCOME BEFORE FIT	26,243	-	(15)	-	-	(12)	(239)	(166)	58
	FEDERAL INCOME TAX									
27	Current Accrual	(4,720)	-	(3)	-	-	(3)	(50)	(35)	12
28	Debt Interest	-	5	0	6	95	-	-	-	-
29	Deferred FIT	6,501	-	-	-	-	-	-	-	-
30	Amort ITC	(12)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 24,474	\$ (5)	\$ (12)	\$ (6)	\$ (95)	\$ (9)	\$ (189)	\$ (131)	\$ 46
	RATE BASE									
	PLANT IN SERVICE									
32	Underground Storage	\$ 29,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	505,864	-	-	-	(10,036)	-	-	-	-
34	General Plant	141,661	-	-	-	(11,292)	-	-	-	-
35	Total Plant in Service	677,239	-	-	-	(21,328)	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	(11,566)	-	-	-	-	-	-	-	-
37	Distribution Plant	(151,240)	-	-	-	301	-	-	-	-
38	General Plant	(38,750)	-	-	-	1,658	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(201,556)	-	-	-	1,959	-	-	-	-
40	NET PLANT	475,683	-	-	-	(19,369)	-	-	-	-
41	DEFERRED TAXES	(91,014)	(994)	-	-	1,019	-	-	-	-
42	Net Plant After DFIT	384,669	(994)	-	-	(18,350)	-	-	-	-
43	GAS INVENTORY	10,411	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-
45	OTHER	7,359	-	(1)	-	(53)	-	-	-	-
46	WORKING CAPITAL	3,494	-	-	(1,144)	-	-	-	-	-
47	TOTAL RATE BASE	\$ 405,933	\$ (994)	\$ (1)	\$ (1,144)	\$ (18,403)	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	6.03%								
50	REVENUE REQUIREMENT	5,271	-85	16	-98	-1,582	13	250	174	-61

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

Line No.	DESCRIPTION	Injuries & Damages 2.05 G-ID	FIT / DFIT Expense 2.06 G-FIT	Office Space Charges to Non-Utility 2.07 G-OSC	Restate Excise Taxes 2.08 G-RET	Net Gains & Losses 2.09 G-NGL	Weather Normalization / Gas Cost Adjust 2.10 G-WNGC	Eliminate Adder Schedules 2.11 G-EAS	Misc. Restating Non-Util / Non-Recurring Expense 2.12 G-MR
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	(3,931)	\$ 8,060	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	2,095	(59,974)	(444)
4	Total Gas Revenues	-	-	-	-	-	(1,836)	(51,914)	(444)
	EXPENSES								
	Production Expenses								
5	City Gate Purchases	-	-	-	-	-	(1,655)	(47,738)	-
6	Purchased Gas Expense	-	-	-	-	-	(3)	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	1,928	-
8	Total Production	-	-	-	-	-	(1,658)	(45,810)	-
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-	-
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	(2)
14	Depreciation/Amortization	-	-	-	-	(11)	-	-	-
15	Taxes	-	-	-	1	-	(151)	309	-
16	Total Distribution	-	-	-	1	(11)	(151)	309	(2)
17	Customer Accounting	-	-	-	-	-	(13)	27	-
18	Customer Service & Information	-	-	-	-	-	-	(8,485)	1
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	(9)	-	(16)	-	-	(8)	16	(399)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	1,205	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	(9)	-	(16)	-	-	(8)	1,221	(399)
25	Total Gas Expense	(9)	-	(16)	1	(11)	(1,830)	(52,738)	(400)
26	OPERATING INCOME BEFORE FIT	9	-	16	(1)	11	(6)	824	(44)
	FEDERAL INCOME TAX								
27	Current Accrual	2	-	3	(0)	2	(1)	173	(9)
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred FIT	-	53	-	-	-	-	651	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 7	\$ (53)	\$ 13	\$ (1)	\$ 9	\$ (5)	\$ (0)	\$ (35)
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN								
50	REVENUE REQUIREMENT	-9	70	-17	1	-12	6	0	46

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

Line No.	DESCRIPTION	Restating Incentives Expense 2.13 G-RI	Restate Debt Interest 2.14 G-DI	Restate 2019 AMA Rate Base to EOP 2.15 G-EOP19	Restated TOTAL R-Ttl
	Adjustment Number	2.13	2.14	2.15	
	Workpaper Reference	G-RI	G-DI	G-EOP19	R-Ttl
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ -	141,565
2	Total Transportation	-	-	-	5,052
3	Other Revenues	-	-	-	1,767
4	Total Gas Revenues	-	-	-	148,384
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	51,148
6	Purchased Gas Expense	-	-	-	956
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	52,104
	Underground Storage				
9	Operating Expenses	-	-	-	1,883
10	Depreciation/Amortization	-	-	(164)	330
11	Taxes	-	-	-	257
12	Total Underground Storage	-	-	(164)	2,470
	Distribution				
13	Operating Expenses	-	-	-	13,667
14	Depreciation/Amortization	-	-	(112)	12,346
15	Taxes	-	-	-	8,968
16	Total Distribution	-	-	(112)	34,981
17	Customer Accounting	-	-	-	6,593
18	Customer Service & Information	-	-	-	1,180
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	219	-	-	15,441
21	Depreciation/Amortization	-	-	14	10,692
22	Regulatory Amortizations	-	-	-	(1,798)
23	Taxes	-	-	-	-
24	Total Admin. & General	219	-	14	24,335
25	Total Gas Expense	219	-	(262)	121,663
26	OPERATING INCOME BEFORE FIT	(219)	-	262	26,721
	FEDERAL INCOME TAX				
27	Current Accrual	(46)	247	55	(4,373)
28	Debt Interest	-	-	(65)	40
29	Deferred FIT	-	-	-	7,205
30	Amort ITC	-	-	-	(12)
31	NET OPERATING INCOME	\$ (173)	\$ (247)	\$ 272	\$ 23,860
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	\$ 700	\$ 30,414
33	Distribution Plant	-	-	4,409	500,237
34	General Plant	-	-	8,492	138,861
35	Total Plant in Service	-	-	13,601	669,512
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	(223)	(11,789)
37	Distribution Plant	-	-	2,029	(148,910)
38	General Plant	-	-	(2,799)	(39,891)
39	Total Accumulated Depreciation/Amortization	-	-	(994)	(200,591)
40	NET PLANT	-	-	12,608	468,922
41	DEFERRED TAXES	-	-	123	(90,866)
42	Net Plant After DFIT	-	-	12,731	378,056
43	GAS INVENTORY	-	-	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	7,305
46	WORKING CAPITAL	-	-	-	2,350
47	TOTAL RATE BASE	\$ -	\$ -	\$ 12,731	\$ 398,122
48	RATE OF RETURN				(1)
50	REVENUE REQUIREMENT	229	327	821	5,358

(1) The Restated TOTAL column does not represent 12/31/2019 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 2019 AMA Rate base to

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

PRO FORMA ADJUSTMENTS

Withdrawn

Line No.	DESCRIPTION	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits
		3.01	3.02	3.03	3.04	3.05	3.06
		G-PREV	G-PRA	G-ARAM	G-PLN	G-PLE	G-PEB
	Adjustment Number	3.01	3.02	3.03	3.04	3.05	3.06
	Workpaper Reference	G-PREV	G-PRA	G-ARAM	G-PLN	G-PLE	G-PEB
	REVENUES						
1	Total General Business	\$ (41,734)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	290	-	-	-	-	-
3	Other Revenues	(1,153)	-	-	-	-	-
4	Total Gas Revenues	(42,597)	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	(51,148)	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	30	-	10
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	(51,148)	-	-	30	-	10
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	424	-	153
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	(1,591)	-	-	-	-	-
16	Total Distribution	(1,591)	-	-	424	-	153
17	Customer Accounting	(138)	-	-	203	-	72
18	Customer Service & Information	-	-	-	18	-	7
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	(83)	-	-	302	(97)	99
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	(230)	-	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(83)	(230)	-	302	(97)	99
25	Total Gas Expense	(52,960)	(230)	-	977	(97)	341
26	OPERATING INCOME BEFORE FIT	10,363	230	-	(977)	97	(341)
	FEDERAL INCOME TAX						
27	Current Accrual	2,176	48	-	(205)	20	(72)
28	Debt Interest	-	-	-	-	-	-
29	Deferred FIT	-	-	41	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 8,187	\$ 182	\$ (41)	\$ (772)	\$ 77	\$ (269)
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	-10,837	-241	54	1,022	-101	357

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

Line No.	DESCRIPTION	Contest		Contest		Contest		Contest	
		Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Property Tax	Pro Forma Fee Free Amortization	Pro Forma 2020 Customer At Center	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic	
		3.07	3.08	3.09	3.10	3.11	3.12	3.13	
		G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Total Transportation	-	-	-	-	-	-	-	
3	Other Revenues	-	-	-	-	-	-	-	
4	Total Gas Revenues	-	-	-	-	-	-	-	
	EXPENSES								
	Production Expenses								
5	City Gate Purchases	-	-	-	-	-	-	-	
6	Purchased Gas Expense	-	-	-	-	-	-	-	
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	
8	Total Production	-	-	-	-	-	-	-	
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	
10	Depreciation/Amortization	-	-	-	-	-	-	-	
11	Taxes	-	-	35	-	-	-	-	
12	Total Underground Storage	-	-	35	-	-	-	-	
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	
14	Depreciation/Amortization	-	-	-	-	-	-	-	
15	Taxes	-	-	428	-	-	-	-	
16	Total Distribution	-	-	428	-	-	-	-	
17	Customer Accounting	-	-	-	67	-	-	-	
18	Customer Service & Information	-	-	-	-	-	-	-	
19	Sales Expenses	-	-	-	-	-	-	-	
	Administrative & General								
20	Operating Expenses	294	283	-	-	-	-	-	
21	Depreciation/Amortization	-	-	-	-	-	-	-	
22	Regulatory Amortizations	-	-	-	805	-	-	-	
23	Taxes	-	-	-	-	-	-	-	
24	Total Admin. & General	294	283	-	805	-	-	-	
25	Total Gas Expense	294	283	463	872	-	-	-	
26	OPERATING INCOME BEFORE FIT	(294)	(283)	(463)	(872)	-	-	-	
	FEDERAL INCOME TAX								
27	Current Accrual	(62)	(59)	(97)	(183)	-	-	-	
28	Debt Interest	-	-	-	-	-	-	-	
29	Deferred FIT	-	-	-	-	-	-	-	
30	Amort ITC	-	-	-	-	-	-	-	
31	NET OPERATING INCOME	\$ (232)	\$ (224)	\$ (366)	\$ (689)	\$ -	\$ -	\$ -	
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Distribution Plant	-	-	-	-	-	-	-	
34	General Plant	-	-	-	-	-	-	-	
35	Total Plant in Service	-	-	-	-	-	-	-	
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-	
37	Distribution Plant	-	-	-	-	-	-	-	
38	General Plant	-	-	-	-	-	-	-	
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	
40	NET PLANT	-	-	-	-	-	-	-	
41	DEFERRED TAXES	-	-	-	-	-	-	-	
42	Net Plant After DFIT	-	-	-	-	-	-	-	
43	GAS INVENTORY	-	-	-	-	-	-	-	
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	
45	OTHER	-	-	-	-	-	-	-	
46	WORKING CAPITAL	-	-	-	-	-	-	-	
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	RATE OF RETURN								
50	REVENUE REQUIREMENT	307	296	484	912	0	0	0	

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

Revised to Reflect
Filed 2019

Line No.	DESCRIPTION	Contest	Contest	Contest	Settlement	Revised to Reflect	Proposed
		Pro Forma 2020 Mandatory & Compliance	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Adds	Pro Forma LEAP Deferral Amortization	Tax Return	2020 AMA Pro Forma Capital
		3.14	3.15	3.16	3.17	3.18	7.01
		G-PCAP4	G-PCAP5	G-PAMI	G-PLEAP	G-RDFIT	
	Adjustment Number						
	Workpaper Reference						
	REVENUES						
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	105
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	105
	Distribution						
13	Operating Expenses	-	-	(995)	-	-	-
14	Depreciation/Amortization	-	-	865	-	-	856
15	Taxes	-	-	-	-	-	-
16	Total Distribution	-	-	(130)	-	-	856
17	Customer Accounting	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	-	-	-	-	-
21	Depreciation/Amortization	-	-	101	-	-	582
22	Regulatory Amortizations	-	-	5,559	1,550	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	-	-	5,660	1,550	-	582
25	Total Gas Expense	-	-	5,530	1,550	-	1,542
26	OPERATING INCOME BEFORE FIT	-	-	(5,530)	(1,550)	-	(1,542)
	FEDERAL INCOME TAX						
27	Current Accrual	-	-	(1,161)	(326)	-	(324)
28	Debt Interest	-	-	23	20	78	(29)
29	Deferred FIT	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ -	\$ -	(4,391)	(1,245)	(78)	(1,189)
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 688
33	Distribution Plant	-	-	(5,268)	-	-	13,131
34	General Plant	-	-	-	-	-	2,865
35	Total Plant in Service	-	-	(5,268)	-	-	16,684
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	867	-	-	(235)
37	Distribution Plant	-	-	-	-	-	(3,378)
38	General Plant	-	-	-	-	-	(3,951)
39	Total Accumulated Depreciation/Amortization	-	-	867	-	-	(7,564)
40	NET PLANT	-	-	(4,401)	-	-	9,120
41	DEFERRED TAXES	-	-	-	-	(15,228)	(3,407)
42	Net Plant After DFIT	-	-	(4,401)	-	(15,228)	5,713
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	(3,959)	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	(4,401)	(3,959)	(15,228)	5,713
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	0	0	5,404	1,280	-1,309	2,104

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

Withdrawn

Line No.	DESCRIPTION	Pro Forma O&M
	Adjstment Number	7.02
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	
50	REVENUE REQUIREMENT	0

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

Line No.	DESCRIPTION	Proposed	Separate Tariff	Separate Tariff	Pro Forma	Pro Forma
		Inter-Corp. Cost Allocation	AFUDC Flow Through Amort.	Tax Customer Credit	Open	Total
	Adjustment Number	7.03	7.04	4.00T	7.02	
	Workpaper Reference					PF-STtd
	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	-	-	-	-	996
7	Net Nat Gas Storage Trans	-	-	-	-	-
8	Total Production	-	-	-	-	996
	Underground Storage					
9	Operating Expenses	-	-	-	-	1,883
10	Depreciation/Amortization	-	-	-	-	435
11	Taxes	-	-	-	-	292
12	Total Underground Storage	-	-	-	-	2,610
	Distribution					
13	Operating Expenses	-	-	-	-	13,249
14	Depreciation/Amortization	-	-	-	-	14,067
15	Taxes	-	-	-	-	7,805
16	Total Distribution	-	-	-	-	35,121
17	Customer Accounting	-	-	-	-	6,797
18	Customer Service & Information	-	-	-	-	1,205
19	Sales Expenses	-	-	-	-	-
	Administrative & General					
20	Operating Expenses	(16)	-	-	-	16,224
21	Depreciation/Amortization	-	-	-	-	11,375
22	Regulatory Amortizations	-	-	-	-	5,886
23	Taxes	-	-	-	-	-
24	Total Admin. & General	(16)	-	-	-	33,484
25	Total Gas Expense	(16)	-	-	-	80,213
26	OPERATING INCOME BEFORE FIT	16	-	-	-	25,574
	FEDERAL INCOME TAX					
27	Current Accrual	3	-	-	-	(4,613)
28	Debt Interest	-	-	-	-	132
29	Deferred FIT	-	-	-	-	7,246
30	Amort ITC	-	-	-	-	(12)
31	NET OPERATING INCOME	\$ 12	\$ -	\$ -	\$ -	\$ 22,822
	RATE BASE					
	PLANT IN SERVICE					
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ 31,103
33	Distribution Plant	-	-	-	-	508,100
34	General Plant	-	-	-	-	141,726
35	Total Plant in Service	-	-	-	-	680,928
	ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-	-	-	-	(11,157)
37	Distribution Plant	-	-	-	-	(152,288)
38	General Plant	-	-	-	-	(43,842)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	(207,287)
40	NET PLANT	-	-	-	-	473,641
41	DEFERRED TAXES	-	-	-	-	(109,501)
42	Net Plant After DFIT	-	-	-	-	364,140
43	GAS INVENTORY	-	-	-	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-	-	-
45	OTHER	-	-	-	-	3,346
46	WORKING CAPITAL	-	-	-	-	2,350
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ 380,247
48	RATE OF RETURN					
50	REVENUE REQUIREMENT	-16	0	0	0	5,075