

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TRADITIONAL PRO FORMA STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

Line No.	DESCRIPTION	Contested Staff's Restate Plant from AMA to EOP 2.16
	Adjustment Number Workpaper Reference	2.16
	REVENUES	
1	Total General Business	\$0
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	0
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	0
25	Total Gas Expense	0
26	OPERATING INCOME BEFORE FIT	0
	FEDERAL INCOME TAX	
27	Current Accrual	0
28	Debt Interest	(138)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$138</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 275
33	Distribution Plant	18,072
34	General Plant	4,238
35	Total Plant in Service	22,585
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(155)
37	Distribution Plant	(3,730)
38	General Plant	(1,393)
39	Total Accumulated Depreciation/Amortization	(5,278)
40	NET PLANT	17,307
41	DEFREED TAXES	(3,147)
42	Net Plant After DFIT	14,160
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$14,160</u>

