

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

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$18,871)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(18,871)
5	Other Revenue	(14)
6	Total Electric Revenue	(18,885)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	(18,805)
16	Total Distribution	(18,805)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(18,805)
26	OPERATING INCOME BEFORE FIT	(80)
FEDERAL INCOME TAX		
27	Current Accrual	(17)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$63)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$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

**AVISTA UTILITIES**  
**ELIMINATE B & O TAXES**  
**Twelve Months Ended December 31, 2019**  
**ELECTRIC**

	<u>Washington</u>	
<b>General Business Revenue</b>		
B&O Taxes Collected through Schedule 58	18,946,175	
B&O Taxes Collected through Schedule 58A	(74,939)	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>18,871,236</u>	
<b>Other Revenue</b>		
B&O Taxes Collected through Schedule 58	13,639	
B&O Taxes Collected through Schedule 58A	0	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>13,639</u>	
<b>Total B&amp;O Taxes Collected</b>		18,884,875
<b>Expense per Account 408.12</b>		
Adjustments to 408120	<u>0</u>	
Expense per Account 408.12	18,880,001	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	<u>(74,939)</u>	
<b>Net B&amp;O Taxes Expensed</b>		<u>18,805,062</u>
<b>Net Impact on NOI Before FIT</b>		<b><u>(79,813)</u></b>
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

Prep by: \_\_\_\_\_

**AVISTA UTILITIES  
B & O TAX COLLECTED  
Twelve Months Ended December 31, 2019  
ELECTRIC**

DESCRIPTION	CLASS	Schedule 58	Schedule 58A	Total
<b>WASHINGTON-E6</b>				
<b>GENERAL BUSINESS</b>				
Residential	1	8,407,232	(30,671)	8,376,561
Commercial	21	9,542,653	(42,146)	9,500,507
Industrial-Firm-Misc	31	776,850	0	776,850
-Firm-Pumping	39	6,858	(1,404)	5,453
Street Lighting	51	212,583	(718)	211,865
Total General Business		18,946,175	(74,939)	<b>18,871,236</b>
<b>OTHER REVENUES</b>				
-Theft of Service	18	0	0	0
-Energy Exchanger	61-63	0	0	0
-Service Revenue	83	0	0	0
-Rent Electric Prop.	85	13,639	0	13,639
Total Other Revenues		13,639	0	<b>13,639</b>
TOTAL		18,959,814	(74,939)	18,884,875
(2) Reverse Interdepartmental	80	857	E-EBO-3	857

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: \_\_\_\_\_

Electric Revenue Meters Report by Location

Rate Schedule Num:058

Jur	Ferc Acct	Revenue Class	Revenue Amt													
			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	12 Month Total	
WA	440000	01 RESIDENTIAL	913,939.10	851,172.24	933,220.06	658,095.52	557,625.18	523,125.18	581,914.63	631,256.13	615,738.49	580,256.07	680,170.88	880,718.30	8,407,231.78	E-EBO-2
	442200	21 FIRM COMMERCIAL	806,451.26	773,732.20	812,302.07	749,175.61	731,216.66	778,430.60	825,588.03	859,707.02	837,037.78	781,969.28	748,226.71	838,815.61	9,542,652.83	E-EBO-2
	442300	31 FIRM- INDUSTRIAL	62,630.89	61,825.51	61,363.30	61,464.60	61,059.87	65,235.03	66,735.45	70,291.92	69,850.56	65,155.46	63,927.65	67,309.49	776,849.73	E-EBO-2
		39 FIRM-PUMPING-IRRIGATION ONLY	448.12	469.33	465.59	297.89	534.92	824.10	1,152.31	1,001.91	836.92	312.16	253.69	260.59	6,857.53	E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	18,159.18	18,321.65	18,263.22	18,318.11	18,317.80	18,385.94	18,340.70	17,175.12	16,988.63	16,991.79	17,006.15	16,315.13	212,583.42	E-EBO-2
	448000	80 INTERDEPARTMENT REVENUE	125.92	111.07	109.27	89.48	68.59	44.23	46.48	43.36	46.62	41.03	58.55	72.87	857.47	E-EBO-2
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	13,638.72	E-EBO-2
			<b>1,802,891.03</b>	<b>1,706,768.56</b>	<b>1,826,860.07</b>	<b>1,488,577.77</b>	<b>1,369,959.58</b>	<b>1,387,181.64</b>	<b>1,494,914.16</b>	<b>1,580,612.02</b>	<b>1,541,635.56</b>	<b>1,445,862.35</b>	<b>1,510,780.19</b>	<b>1,804,628.55</b>	<b>18,960,671.48</b>	
Total			<b>1,802,891.03</b>	<b>1,706,768.56</b>	<b>1,826,860.07</b>	<b>1,488,577.77</b>	<b>1,369,959.58</b>	<b>1,387,181.64</b>	<b>1,494,914.16</b>	<b>1,580,612.02</b>	<b>1,541,635.56</b>	<b>1,445,862.35</b>	<b>1,510,780.19</b>	<b>1,804,628.55</b>	<b>18,960,671.48</b>	

**Electric Revenue Meters Report by Location**

Rate Schedule Num:058A

Jur	Ferc Acct Revenue Class	Period	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	12 Month Total
WA	440000 01 RESIDENTIAL		-3,666.15	-3,463.83	-3,705.76	-2,612.91	-2,138.17	-1,814.24	-1,703.78	-1,761.72	-1,701.50	-2,020.17	-2,606.62	-3,476.10	<b>(30,670.95)</b> E-EBO-2
	442200 21 FIRM COMMERC		-4,643.90	-4,608.38	-5,040.76	-3,440.95	-3,058.47	-2,528.07	-2,701.77	-2,726.37	-2,566.47	-2,842.21	-3,563.38	-4,425.36	<b>(42,146.09)</b> E-EBO-2
	442300 39 FIRM-PUMPING-		-88.54	-83.08	-88.08	-120.90	-117.82	-142.90	-159.05	-172.41	-154.95	-91.18	-87.73	-97.62	<b>(1,404.26)</b> E-EBO-2
	444000 51 LIGHTING-PUBL		-63.15	-62.54	-62.32	-62.21	-62.28	-62.72	-59.50	-56.78	-56.60	-56.63	-56.65	-56.65	<b>(718.03)</b> E-EBO-2
<b>Total</b>			<b>(8,461.74)</b>	<b>(8,217.83)</b>	<b>(8,896.92)</b>	<b>(6,236.97)</b>	<b>(5,376.74)</b>	<b>(4,547.93)</b>	<b>(4,624.10)</b>	<b>(4,717.28)</b>	<b>(4,479.52)</b>	<b>(5,010.19)</b>	<b>(6,314.38)</b>	<b>(8,055.73)</b>	<b>(74,939.33)</b>

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-EBO-5

Ferc Acct Service		Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,543,617	3,543,617	0	0
		WA	18,880,001 <b>E-EBO-1</b>	18,880,001	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
			22,423,619	22,423,619	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
	GD	ID	1,126,190	0	1,126,190	0
		OR	3,622,928	0		3,622,928
		WA	5,242,186	0	5,242,186	0
			<hr/>	<hr/>	<hr/>	<hr/>
			9,991,304	0	6,368,376	3,622,928
			<hr/>	<hr/>	<hr/>	<hr/>
Total			<b>32,414,923</b>	<b>22,423,619</b>	<b>6,368,376</b>	<b>3,622,928</b>

Expense per Account 408.12 in General Ledger

Prep by: \_\_\_\_\_