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

Restate

No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
	REVENUES	
1	Total General Business	\$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 8	Operating Expenses 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	34
16	Total Distribution	34
17		
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	34
26	OPERATING INCOME BEFORE FIT	(34)
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(7)
		-
29	Deferred Income Taxes Amortized ITC - Noxon	-
30	Amortized IIC - Noxon	
31	NET OPERATING INCOME	(\$27)
	RATE BASE	
20	PLANT IN SERVICE	
32	PLANT IN SERVICE Intangible	\$0
33	PLANT IN SERVICE Intangible Production	\$0
33 34	PLANT IN SERVICE Intangible Production Transmission	\$0 - -
33 34 35	PLANT IN SERVICE Intangible Production Transmission Distribution	\$0 - -
33 34 35 36	PLANT IN SERVICE Intangible Production Transmission Distribution General	\$0 - - -
33 34 35 36	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service	\$0 - - - -
33 34 35 36 37	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT	\$0 - - - -
33 34 35 36 37 38	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible	\$0 - - - - -
33 34 35 36 37 38 39	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production	\$0 - - - - - - - - - -
33 34 35 36 37 38 39 40	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission	\$0 - - - - - - - - - - - - - - -
<ol> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> </ol>	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution	\$0 - - - - - - - - - - - - - - - - - - -
<ol> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> </ol>	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General	\$0 - - - - - - - - - - - - - - - - - - -
<ol> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> </ol>	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution	\$0 - - - - - - - - - - - - - - - - - - -
33 34 35 36 37 38	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General	\$0 - - - - - - - - - - - - - - - - - - -
<ol> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> </ol>	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT	\$0 - - - - - - - - - - - - - - - - - - -
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> <li>45</li> </ul>	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES	\$0 - - - - - - - - - - - - - - - - - - -
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> <li>45</li> <li>46</li> </ul>	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFIT	\$0             
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> <li>44</li> <li>45</li> <li>46</li> <li>47</li> </ul>	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	\$0             
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40</li> <li>41</li> <li>42</li> <li>43</li> </ul>	PLANT IN SERVICE Intangible Production Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFIT	\$0             

## Workpaper Ref. RET-1

## Avista Utilities Restate Public Utility Excise Tax to Actual TWELVE MONTHS ENDED DECEMBER 31, 2019

* Actual Payments:		Electric		Gas
January/19	RET-4	2,038,496	RET-4	769,798
February/19	RET-4	1,934,285	RET-4	797,464
March/19	RET-4	2,030,929	RET-4	862,149
April/19	RET-4	1,622,595	RET-4	476,943
May/19	RET-4	1,520,543	RET-4	306,253
June/19	RET-4	1,526,625	RET-4	202,460
July/19	RET-4	1,495,497	RET-4	101,792
A ugust/19	RET-4	1,666,948	RET-4	139,096
September/19	RET-4	(128,578)	RET-4	183,858
October/19	RET-4	1,583,941	RET-4	346,316
November/19	RET-4	1,681,605	RET-4	586,095
December/19	RET-4	2,068,704	RET-4	880,886
Total Actual Payments		19.041.589		5,653,107
Add Back: Credits for Solar REC's Paid to Customers	RET-4	2,448,664		0
Total Paid adjusted for credits to customers	_	21,490,253	_	5,653,107
Washington State Excise Tax amount reflected in results	RET-2	21,458,072	RET-2	5,651,708
Timing Difference -Remove Dec 2018 Entry Recorded in Jan 2019	RET-2	(33,109)	RET-2	949
Timing Difference -Add Dec 2019 Entry Recorded in Jan 2020	RET-3	66,842	RET-3	(78)
Total Expense	_	\$21,491,805	_	\$5,652,579
Adjustment of Washington State Excise Tax		33,733		871

 Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas), (these values now incorporate LIHEAP tax credit and Renewable energy credits as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4	(176,873.11)	RET-4	(117,915.40)
	LIHEAP Tax credit benefit to acct 908610	RET-3	176,873.11	RET-3	117,915.40
		-	0.00		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

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

# Workpaper Ref. <u>RET-2</u>

Transaction Analysis Selection: Accounting Period : '2019%', GI Ferc Account : '408110'

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erc Acct Service	Jurisdict	ion Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
08110 ED	WA	WA Electric Excise LIHEAP Tax Credit	(176,873.11)	(176,873.11)	-	-
		1	(176,873.11)	(176,873.11)	-	-
		WA Electric Excise Tax Current Month	21,443,626.24	21,443,626.24		
		WA Electric Excise Tax True Up April 2019	47,143.89	47,143.89		
		WA Electric Excise Tax True Up Aug 2019	10,721.54	10,721.54		
	RET-1	WA Electric Excise Tax True Up December 2018	33,109.10	33,109.10		
		WA Electric Excise Tax True Up February 2019	22,945.33	22,945.33		
		WA Electric Excise Tax True Up January 2019	8,958.95	8,958.95		
		WA Electric Excise Tax True Up July 2019	40,396.45	40,396.45		
		WA Electric Excise Tax True Up June 2019	(22,460.63)	(22,460.63)		
		WA Electric Excise Tax True Up March 2019	35,357.70	35,357.70		
		WA Electric Excise Tax True Up Nov 2019	10,303.41	10,303.41		
		WA Electric Excise Tax True Up Oct 2019	3,316.45	3,316.45		
		WA Electric Excise Tax True Up Sept 2019	1,526.40	1,526.40		
			21,634,944.83	21,634,944.83	-	-
		WA Natural gas "Other" April 2019 Estimate	314.00	314.00		
		WA Natural gas "Other" April 2019 True Up	(135.07)	(135.07)		
		WA Natural gas "Other" Aug 2019 True Up	(6.35)	(6.35)		
		WA Natural gas "Other" August 2019 Estimate	32.20	32.20		
		WA Natural gas "Other" Dec 2018 True Up	(138.79)	(138.79)		
		WA Natural gas "Other" Dec 2019 Estimate	490.00	490.00		
		WA Natural gas "Other" Feb 2019 Estimate	467.30	467.30		
		WA Natural gas "Other" Feb 2019 True Up	618.64	618.64		
		WA Natural gas "Other" Jan 2019 Estimate	505.00	505.00		
		WA Natural gas "Other" Jan 2019 True Up	(109.88)	(109.88)		
		WA Natural gas "Other" July 2019 Estimate	20.09	20.09		
		WA Natural gas "Other" July 2019 True Up	10.31	10.31		
		WA Natural gas "Other" June 2019 Estimate	53.44	53.44		
		WA Natural gas "Other" June 2019 True Up	(18.99)	(18.99)		
		WA Natural gas "Other" March 2019 Estimate	1,185.00	1,185.00		
		WA Natural gas "Other" March 2019 True Up	(633.10)	(633.10)		
		WA Natural gas "Other" May 2019 Estimate	134.87	134.87		
		WA Natural gas "Other" May 2019 True Up	(17.31)	(17.31)		
		WA Natural gas "Other" Nov 2019 Estimate	309.00	309.00		
		WA Natural gas "Other" Nov 2019 True Up	(21.56)	(21.56)		
		WA Natural gas "Other" Oct 2019 Fitte Op	122.00	122.00		
		WA Natural gas "Other" Oct 2019 True Up	2.33	2.33		
		WA Natural gas "Other" Sept 2019 Estimate	31.00	31.00		
		WA Natural gas "Other" Sept 2019 Estimate	(3.28)	(3.28)		
B-A=		WA Natural gas Other Sept 2015 The Op	3,210.85	3,210.85	-	-
21,458,071.7	PET-1	·	5,210.05	5,210.05	_	
Total for ED		Results Report E-OTX-12A / B	21,461,282.57	21,461,282.57	-	-
GD	WA	WA Gas Excise LIHEAP Tax Credit	(117,915.40)	-	(117,915.40	) -
				-	-	-
		WA Gas Excise Tax Current Month	5,770,509.20	-	5,770,509.20	-
		WA Gas Excise Tax True Up April 2019	(155.83)	-	(155.83	) -
		WA Gas Excise Tax True Up Aug 2019	(443.60)	-	(443.60	
	RET-1	WA Gas Excise Tax True Up December 2018	(948.92)	-	(948.92	) -
		WA Gas Excise Tax True Up February 2019	783.92	-	783.92	-
		WA Gas Excise Tax True Up January 2019	1,242.81	-	1,242.81	-
		WA Gas Excise Tax True Up July 2019	(2,470.33)	-	(2,470.33	) -
		WA Gas Excise Tax True Up June 2019	490.37	-	490.37	-
		WA Gas Excise Tax True Up March 2019	627.41	-	627.41	-
		WA Gas Excise Tax True Up Nov 2019	527.76			
		WA Gas Excise Tax True Up Oct 2019	189.81	-	189.81	-
		WA Gas Excise Tax True Up Sept 2019	(201.37)		(201.37	)
			5,652,235.83	-	5,651,708.07	-
Total for GD	408110	Results Report G-OTX-12A / RET-1	5,652,235.83	-	5,651,708.07	-
al			27 112 510 40	21 /61 202 57	5,651,708.07	
			27,113,518.40	21,461,282.57	3,031,708.07	-

### Workpaper Ref. RET-3

### Transaction Analysis Selection: Accounting Period : '2019%' , GI Ferc Account : '908610'

Transaction Amount Electric Amt SUM Gas North Amt SUM Gas South Amt SUM Ferc Acct Service Jurisdiction Transaction Desc 908610 ED WA Aug 2019 - LIHEAP from St. of WA DOR 51,621.18 51,621.18 -July 2019 - LIHEAP from St. of WA DOR 125,251.93 125,251.93 ---176,873.11 176,873.11 RET-1 -GD WA Aug 2019 - LIHEAP from St. of WA DOR 34,414.12 34,414.12 -July 2019 - LIHEAP from St. of WA DOR 83,501.28 83,501.28 ---117,915.40 117,915.40 RET-1 --294,788.51 117,915.40 Total 176,873.11 -

Transaction Analysis Selection: Accounting Period : '202001', GI Ferc Account : '408110'

					Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
Ferc Acct	Service	Jurisdiction	Transaction Desc					
408110	ED	WA	WA Electric Excise Tax Current Month		2,064,906.85	2,064,906.85	.00	.00
		WA Electric Excise Tax True Up Dec 2019	RET-1	66,842.48	66,842.48	.00	.00	
			WA Natural gas "Other" Dec 2019 True Up		-124.25	-124.25	.00	.00
			WA Natural gas "Other" Jan 2020 Estimate		363.00	363.00	.00	.00
			Sub-total		2,131,988.08	2,131,988.08	.00	.00
	GD	WA	WA Gas Excise Tax Current Month		896,577.89	.00	896,577.89	.00
			WA Gas Excise Tax True Up Dec 2019	RET-1	-77.56	.00	-77.56	.00
			Sub-total		896,500.33	.00	896,500.33	.00
Total					3,028,488.41	2,131,988.08	896,500.33	.00

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

Workpaper Ref. RET-4

STATE BUSINESS & OCCUPATION TAX	<u>Summar y</u>	January/19	February/19	<u>M ar ch/19</u>	April/19	<u>May/19</u>	<u>June/19</u>	July/19	August/19	September/19	October/19	November/19	December/19
STATE PUBLIC UTILITY TAX													
Power - Electricity Addendum													
Adjusted Gross Amount	561,216,084.94	53,176,504.47	50,589,927.81	54,206,244.17	43,771,457.01	40,764,044.06	41,581,746.98	44,005,107.21	46,525,453.52	45,096,344.12	42,210,326.04	44,857,438.31	54,431,491.24
Deductions	1,793,401.55	145,505.28	36,242.46	77,262.83	210,606.42	43,371.94	178,153.90	273,474.29	170,401.24	184,831.20	101,016.77	179,734.10	192,801.12
Taxable Amount	559,422,683.39	53,030,999.19	50,553,685.35	54,128,981.34	43,560,850.59	40,720,672.12	41,403,593.08	43,731,632.92	46,355,052.28	44,911,512.92	42,109,309.27	44,677,704.21	54,238,690.12
Tax Due @ 0.038734	21,668,678.22	2,054,102.72	1,958,146.45	2,096,631.96	1,687,285.99	1,577,274.51	1,603,726.77	1,693,901.07	1,795,516.59	1,739,602.54	1,631,061.99	1,730,546.19	2,100,881.42
Renewable Energy Credit RET-1	(1,841,624.08)	0.00	0.00	(42,537.06)	0.00	0.00	(1,097.04)	0.00	0.00	(1,797,989.98)	0.00	0.00	0.00
Community Solar Credit RET-1	(607,039.57)	(15,606.86)	(23,861.23)	(21,613.25)	(64,691.05)	(56,731.91)	(76,005.06)	(73,152.25)	(76,947.27)	(70,190.63)	(47,121.09)	(48,941.38)	(32,177.59)
Commute Trip Reduction RET-1	(1,552.54)	0.00	0.00	(1,552.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit RET-1	(176,873.11)	0.00	0.00	0.00	0.00	0.00	0.00	(125,251.93)	(51,621.18)	0.00	0.00	0.00	0.00
Total Electric Tax:	19,041,588.92	2,038,495.86	1,934,285.22	2,030,929.11	1,622,594.94	1,520,542.60	1,526,624.67	1,495,496.89	1,666,948.14	(128,578.07)	1,583,940.90	1,681,604.81	2,068,703.83
-		RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
Gas Distribution Addendum													
Adjusted Gross Amount	150,042,994.13	19,992,420.46	20,694,436.18	22,381,436.27	12,401,721.24	7,974,022.52	5,289,678.63	4,869,910.88	4,536,879.70	4,798,124.79	9,001,987.97	15,218,231.07	22,884,144.41
Deductions	224,131.72	8,056.30	(8,148.14)	(407.32)	20,024.86	23,539.78	33,715.64	59,598.17	32,470.89	25,081.37	11,437.04	2,888.35	15,874.78
Taxable Amount	149,818,862.41	19,984,364.16	20,702,584.32	22,381,843.59	12,381,696.38	7,950,482.74	5,255,962.99	4,810,312.71	4,504,408.81	4,773,043.42	8,990,550.93	15,215,342.72	22,868,269.63
Tax Due @ 0.03852	5,771,022.58	769,797.71	797,463.55	862,148.62	476,942.94	306,252.60	202,459.69	185,293.25	173,509.83	183,857.63	346,316.02	586,095.00	880,885.75
40% Allocated LIHEAP Credit RET-1	(117,915.40)	0.00	0.00	0.00	0.00	0.00	0.00	(83,501.28)	(34,414.12)	0.000	0.00	0.00	0.00
Total Gas Tax:	<u>5,653,107.18</u>	769,797.71	797,463.55	862,148.62	476,942.94	306,252.60	202,459.69	101,791.97	139,095.71	183,857.63	346,316.02	586,095.00	880,885.75
-		RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

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