

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

Line 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	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	34
16	Total Distribution	34
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	(7)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$27)
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
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
August/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
	<hr/>	<hr/>
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	<hr/> <u>21,490,253</u>	<hr/> <u>5,653,107</u>
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	<hr/> <u>\$21,491,805</u>	<hr/> <u>\$5,652,579</u>
Adjustment of Washington State Excise Tax	<div style="border: 2px solid red; padding: 2px;">33,733</div>	<div style="border: 2px solid red; padding: 2px;">871</div>

* 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
		<hr/> <u>0.00</u>	<hr/> <u>0.00</u>

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

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

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
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	-	-
				-	-	-	-
				RET-1 176,873.11	176,873.11	-	-
	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	-
				-	-	-	-
				RET-1 117,915.40	-	117,915.40	-
Total				294,788.51	176,873.11	117,915.40	-

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

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
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

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STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

STATE BUSINESS & OCCUPATION TAX		Summary	January/19	February/19	March/19	April/19	May/19	June/19	July/19	August/19	September/19	October/19	November/19	December/19
STATE PUBLIC UTILITY TAX														
<u>Power - Electricity Addendum</u>														
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
<u>Gas Distribution Addendum</u>														
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:		5,653,107.18	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

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