

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

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjstment Number	2.08
	Workpaper Reference	G-RET
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	1
16	Total Distribution	<u>1</u>
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	<u>-</u>
25	Total Gas Expense	<u>1</u>
26	OPERATING INCOME BEFORE FIT	(1)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (1)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

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

Prep by: _____

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											
<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											

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