

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

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjstment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (5,116)
2	Total Transportation	(131)
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,247)</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	(5,235)
16	Total Distribution	<u>(5,235)</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>(5,235)</u>
26	OPERATING INCOME BEFORE FIT	(12)
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (9)</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	<u>-</u>
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
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2019
NATURAL GAS**

		<u>Washington</u>	
General Business Revenue			
B&O Taxes Collected through Schedule 58		5,123,203	
B&O Taxes Collected through Schedule 58A		(7,301)	
Net B&O Taxes Collected through Schedule 58 and 58A	G-EBO-2	5,115,902	
Other Revenue			
B&O Taxes Collected through Schedule 58		130,887	
B&O Taxes Collected through Schedule 58A		0	
Net B&O Taxes Collected through Schedule 58 and 58A		130,887	
Total B&O Taxes Collected			5,246,789
Expense per Account 408.12	G-EBO-5	5,242,186	
Adjustments to 408120		0	
Expense per Account 408.12		5,242,186	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	G-EBO-2	(7,301)	
Net B&O Taxes Expensed			5,234,885
Net Impact on NOI Before FIT			(11,904)
<i>(before ID SIT)</i>			

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

AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2019
NATURAL GAS

DESCRIPTION	CLASS		Schedule 158		Schedule 158A	Total
(1)						
WASHINGTON						
GENERAL BUSINESS						
Residential	1	G-EBO-3	3,331,197	G-EBO-4	(3,896)	3,327,301
PGA Adj Commercial Lg Cust	16	G-EBO-3	0			0
Firm - Commercial	21	G-EBO-3	1,736,289	G-EBO-4	(3,405)	1,732,883
Interruptible - Commercial	22	G-EBO-3	28,512			28,512
Large Customer - PGA Industrial	17	G-EBO-3	0			0
Firm - Misc Industrial	31	G-EBO-3	27,206			27,206
Interruptible - Misc Industrial	41		0			0
Total General Business			5,123,203		(7,301)	5,115,902
OTHER REVENUES						
-Gas Transportation - Commercial	91	G-EBO-3	91,528			91,528
-Gas Transportation - Industrial	92	G-EBO-3	39,359			39,359
Total Other Revenues			130,887		0	130,887
TOTAL			5,254,090		(7,301)	5,246,789
(2) Reverse Interdepartmental	80	G-EBO-3	0		0	0

(1) Schedule 158A 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: _____

Gas Revenue Meters Report by Location

Rate Schedule Num:158

Jur	Ferc Acct Revenue Class	Period	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	12 Month Total
WA	480000 01 RESIDENTIAL		452,436.14	458,109.31	518,508.06	276,613.20	181,219.70	112,219.15	102,866.31	94,906.84	98,786.10	193,091.85	334,776.66	507,663.58	3,331,196.90 G-EBQ-2
	481200 16 LARGE CUSTOMER PGA-COMMERCIAL														0.00 G-EBQ-2
	21 FIRM COMMERCIAL		235,392.83	243,784.10	259,933.35	148,796.90	90,258.27	56,699.38	53,746.33	49,528.14	52,439.89	99,115.24	175,357.06	271,237.08	1,736,288.57 G-EBQ-2
	481250 22 INTERRUPTIBLE COMMERCIAL		3,982.61	4,022.12	3,758.94	2,786.01	2,149.73	1,559.68	1,186.53	1,132.19	356.68	3,202.67	2,710.64	1,663.92	28,511.72 G-EBQ-2
	481300 17 LARGE CUSTOMER PGA-INDUSTRIAL														0.00 G-EBQ-2
	31 FIRM- INDUSTRIAL		3,807.72	4,020.65	3,903.11	2,273.74	1,306.05	689.53	603.74	585.24	615.61	1,449.16	2,799.22	5,151.78	27,205.55 G-EBQ-2
	484000 80 INTERDEPARTMENT REVENUE														0.00 G-EBQ-2
	489300 91 COMMERCIAL-TRANS OF GAS		10,383.66	10,575.69	11,071.67	9,665.67	6,870.68	5,354.50	4,865.69	4,637.16	4,356.66	5,524.99	8,572.64	9,648.98	91,527.99 G-EBQ-2
	92 INDUSTRIAL-TRANS OF GAS FC		3,469.49	3,722.94	3,562.79	2,992.81	3,416.82	3,133.27	2,987.44	3,119.18	3,413.48	2,863.98	3,535.77	3,141.16	39,359.13 G-EBQ-2
			709,472.45	724,234.81	800,737.92	443,128.33	285,221.25	179,655.51	166,256.04	153,908.75	159,968.42	305,247.89	527,751.99	798,506.50	5,254,089.86
Total			709,472.45	724,234.81	800,737.92	443,128.33	285,221.25	179,655.51	166,256.04	153,908.75	159,968.42	305,247.89	527,751.99	798,506.50	5,254,089.86

Gas Revenue Meters Report by Location

Rate Schedule Num:158A

		Revenue Amt											12 Month Total		
		Period	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	
Jur	Ferc Acct Revenue Class														
WA	481200 21		(461.34)	(395.17)	(473.72)	(351.92)	(297.40)	(195.81)	(200.14)	(152.06)	(152.58)	(268.93)	(396.02)	(550.86)	(3,895.95) G-EBO-2
	489300 91		(343.28)	(368.26)	(397.48)	(338.00)	(252.53)	(206.35)	(203.00)	(205.79)	(204.45)	(225.18)	(316.57)	(344.19)	(3,405.08) G-EBO-2
Total			(804.62)	(763.43)	(871.20)	(689.92)	(549.93)	(402.16)	(403.14)	(357.85)	(357.03)	(494.11)	(712.59)	(895.05)	(7,301.03)

Adjustment No. _____

Workpaper Ref. G-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	18,880,001	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
			22,423,619	22,423,619	0	0
	GD	ID	1,126,190	0	1,126,190	0
		OR	3,622,928	0	0	3,622,928
		WA	5,242,186 <small>G-EBO-1</small>	0	5,242,186	0
			<hr/>	<hr/>	<hr/>	<hr/>
			9,991,304	0	6,368,376	3,622,928
			<hr/>	<hr/>	<hr/>	<hr/>
Total			32,414,923	22,423,619	6,368,376	3,622,928

Expense per Account 408.12 in General Ledger

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