

**Exh. BAE-2
Dockets UE-190334, UG-190335,
and UE-190222
Witness: Betty A. Erdahl**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION, d/b/a
AVISTA UTILITIES,**

Respondent.

**DOCKETS UE-190334, UG-190335,
and UE-190222 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Betty A. Erdahl

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff Adjustment to Avista's ISWC Amount

October 3, 2019

| Line No. | DESCRIPTION | Avista's Electric Working Capital | Staff Adjustment Working Capital | Staff Adjusted Working Capital | Avista's Gas Working Capital | Staff Adjustment Working Capital | Staff Adjusted Working Capital |
|--------------------------------|-----------------------------------------------------------|--------------------------------------------|-------------------------------------------|-----------------------------------------|---------------------------------------|-------------------------------------------|-----------------------------------------|
| | Exhibit Number / Adjustment Number Workpaper Reference | Exh. EMA-2 Pg 1, Row 48 | 1.03 E-WC | Exh. JH-2 Row 48, Col. I | Exh. EMA-3 Pg 1, Row 46 | 1.03 G-WC | Exh. JH-3 Row 46, Col. J |
| REVENUES | | | | | | | |
| 1 | Total General Business | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | - | - | - | - | - | - |
| 15 | Taxes | - | - | - | - | - | - |
| 16 | Total Distribution | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - |
| 26 | OPERATING INCOME BEFORE FIT | - | - | - | - | - | - |
| FEDERAL INCOME TAX | | | | | | | |
| 27 | Current Accrual | - | - | - | - | - | - |
| 28 | Debt Interest | - | - | - | - | - | - |
| 29 | Deferred Income Taxes | - | - | - | - | - | - |
| 30 | Amortized ITC - Noxon | - | - | - | - | - | - |
| 31 | NET OPERATING INCOME | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RATE BASE | | | | | | | |
| PLANT IN SERVICE | | | | | | | |
| 32 | Intangible | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 DFTT | - | - | - | - | - | - |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - | - | - | - | - | - |
| 48 | WORKING CAPITAL | 46,614,000 | (1,432,424) | 45,181,576 | 7,549,000 | (435,995) | 7,113,005 |
| 49 | TOTAL RATE BASE | 46,614,000 | (1,432,424) | 45,181,576 | 7,549,000 | (435,995) | 7,113,005 |