

**Exh. BAE-2  
Dockets UE-200900, UG-200901,  
UE-200984  
Witness: Betty Ann 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-200900, UG-200901,  
UE-200984 (*Consolidated*)**

**EXHIBIT TO  
TESTIMONY OF**

**Betty Ann Erdahl**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Staff Adjustment vs. Company Adjustment 3.03 E-ARAM*

**April 21, 2021**

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

Line No.	DESCRIPTION	As filed	Staff's Revised
		Pro Forma ARAM Adjustment	Pro Forma ARAM Adjustment
	Adjustment Number	3.03	3.03
	Workpaper Reference	E-ARAM	E-ARAM
	REVENUES		
1	Total General Business	\$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	-	-
	Regulatory 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	(500)	(485)
30	Amortized ITC - Noxon	-	-
31	NET OPERATING INCOME	\$500	\$485
	RATE BASE		
	PLANT IN SERVICE		
32	Intangible	-	-
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	-
50	RATE OF RETURN	-	-
51	REVENUE REQUIREMENT	(662)	(642)