

**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