

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) |