

**Avista
 Washington Electric Payroll
 (2015 Adjusted For Q4 Windstorm)**

	Total Elect Electric Washington	Overtime Electric Washington	Overtime Pct of Regular	Actual Regular Payroll	Adjusted Overtime Pct	Adjusted Overtime Payroll	Adjusted Total Payroll
Allocated Washington Electric Payroll:							
Q1 2014	\$9,304,504	\$529,805	6.04%	\$8,774,699			
Q2 2014	\$9,761,777	\$572,103	6.23%	\$9,189,674			
Q3 2014	\$9,890,363	\$822,840	9.07%	\$9,067,523			
Q4 2014	\$10,035,938	\$530,048	5.58%	\$9,505,890			
Q1 2015	\$10,106,171	\$657,005	6.95%	\$9,449,166			
Q2 2015	\$10,202,316	\$624,591	6.52%	\$9,577,725			
Q3 2015	\$11,156,190	\$897,934	8.75%	\$10,258,256			
Q4 2015	\$11,426,170	\$993,962	9.53%	\$10,432,208			
'14-'15 Avg Include Q4 2015			7.33%				
'14-'15Avg Exclude Q4 2015			7.02%				
Total Allocated Payroll 2015	\$42,890,847	\$3,173,492	7.99%	\$ 39,717,355	7.02%	\$2,788,247	\$42,505,602
Direct Washington Electric Payroll:							
Q1 2014	\$5,489,581	\$806,210	17.21%				
Q2 2014	\$4,984,377	\$673,784	15.63%				
Q3 2014	\$6,537,466	\$2,063,096	46.11%				
Q4 2014	\$4,995,528	\$681,552	15.80%				
Q1 2015	\$5,474,220	\$815,297	17.50%				
Q2 2015	\$5,600,428	\$798,116	16.62%				
Q3 2015	\$6,358,455	\$1,429,549	29.00%				
Q4 2015	\$9,038,079	\$3,795,873	72.41%				
'14-'15 Avg Include Q4 2015			28.79%				
'14-'15Avg Exclude Q4 2015			22.55%				
Total Direct 2015	\$26,471,182	\$6,838,835	34.83%	\$ 19,632,347	22.55%	\$4,427,811	\$24,060,158
Total Dir + Allocated	\$69,362,029	\$10,012,327		\$59,349,702	12.16%	\$7,216,058	\$66,565,760

**Total Electric Labor
 Expense and Capital Accounts
 Including Paid Time Off and Overtime**

	Total Elect Electric Washington 1/	Overtime Electric Washington 2/	Overtime Pct of Regular
Q1 2014			
Allocated	\$ 9,304,504	\$ 529,805	6.04%
Direct	\$ 5,489,581	\$ 806,210	17.21%
Total:	\$ 14,794,085	\$ 1,336,015	9.93%
Q2 2014			
	Washington	Washington	
Allocated	\$ 9,761,777	\$ 572,103	6.23%
Direct	\$ 4,984,377	\$ 673,784	15.63%
Total:	\$ 14,746,154	\$ 1,245,887	9.23%
Q3 2014			
	Washington	Washington	
Allocated	\$ 9,890,363	\$ 822,840	9.07%
Direct	\$ 6,537,466	\$ 2,063,096	46.11%
Total:	\$ 16,427,829	\$ 2,885,936	21.31%
Q4 2014			
	Washington	Washington	
Allocated	\$ 10,035,938	\$ 530,048	5.58%
Direct	\$ 4,995,528	\$ 681,552	15.80%
Total:	\$ 15,031,466	\$ 1,211,600	8.77%
Q1 2015			
	Washington	Washington	
Allocated	\$ 10,106,171	\$ 657,005	6.95%
Direct	\$ 5,474,220	\$ 815,297	17.50%
Total:	\$ 15,580,391	\$ 1,472,302	10.44%
Q2 2015			
	Washington	Washington	
Allocated	\$ 10,202,316	\$ 624,591	6.52%
Direct	\$ 5,600,428	\$ 798,116	16.62%
Total:	\$ 15,802,744	\$ 1,422,707	9.89%
Q3 2015			
	Washington	Washington	
Allocated	\$ 11,156,190	\$ 897,934	8.75%
Direct	\$ 6,358,455	\$ 1,429,549	29.00%
Total:	\$ 17,514,645	\$ 2,327,483	15.33%
Q4 2015			
	Washington	Washington	
Allocated	\$ 11,426,170	\$ 993,962	9.53%
Direct	\$ 9,038,079	\$ 3,795,873	72.41%
Total:	\$ 20,464,249	\$ 4,789,835	30.56%
Total Washington			
	Washington	Washington	
Q1 2014	\$ 14,794,085	\$ 1,336,015	9.93%
Q2 2014	\$ 14,746,154	\$ 1,245,887	9.23%
Q3 2014	\$ 16,427,829	\$ 2,885,936	21.31%
Q4 2014	\$ 15,031,466	\$ 1,211,600	8.77%
Total 2014	\$ 60,999,534	\$ 6,679,438	12.30%
Q1 2015	\$ 15,580,391	\$ 1,472,302	10.44%
Q2 2015	\$ 15,802,744	\$ 1,422,707	9.89%
Q3 2015	\$ 17,514,645	\$ 2,327,483	15.33%
Q4 2015	\$ 20,464,249	\$ 4,789,835	30.56%
Total 2015	\$ 69,362,029	\$ 10,012,327	
	Avg. Include Q4 2015		14.19%
	Avg. Exclude Q4 2015		12.15%

1/ Per Avista response to Public Counsel Data Request No. 34.

2/ Per Avista response to Public Counsel Data Request No. 35.