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

| Line     |                                                              | Pro Forma<br>Labor |
|----------|--------------------------------------------------------------|--------------------|
| No.      | DESCRIPTION                                                  | Non-Exec           |
|          | Adjsutment Number                                            | 3.04               |
|          | Workpaper Reference                                          | G-PLN              |
|          | REVENUES                                                     |                    |
| 1        | Total General Business                                       | \$ -               |
| 2        | Total Transportation                                         | -                  |
| 3        | Other Revenues                                               | -                  |
| 4        | Total Gas Revenues                                           | -                  |
|          | EXPENSES                                                     |                    |
|          | Production Expenses                                          |                    |
| 5        | City Gate Purchases                                          | -                  |
| 6        | Purchased Gas Expense                                        | 30                 |
| 7<br>8   | Net Nat Gas Storage Trans<br>Total Production                | 30                 |
| 0        | Total Floduction                                             | 30                 |
|          | Underground Storage                                          |                    |
| 9        | Operating Expenses                                           | -                  |
| 10       | Depreciation/Amortization                                    | -                  |
| 11<br>12 | Taxes Total Underground Storage                              |                    |
| 12       | Total Chaciground Storage                                    |                    |
|          | Distribution                                                 |                    |
| 13       | Operating Expenses                                           | 424                |
| 14       | Depreciation/Amortization                                    | -                  |
| 15<br>16 | Taxes<br>Total Distribution                                  | 424                |
| 10       | Total Distribution                                           | 727                |
| 17       | Customer Accounting                                          | 203                |
| 18       | Customer Service & Information                               | 18                 |
| 19       | Sales Expenses                                               | -                  |
|          | Administrative & General                                     |                    |
| 20       | Operating Expenses                                           | 302                |
| 21       | Depreciation/Amortization                                    | -                  |
| 22       | Regulatory Amortizations                                     | -                  |
| 23       | Taxes                                                        | - 202              |
| 24       | Total Admin. & General                                       | 302                |
| 25       | Total Gas Expense                                            | 977                |
|          | open ambig bigot to persons am                               | (0.55)             |
| 26       | OPERATING INCOME BEFORE FIT                                  | (977)              |
|          | FEDERAL INCOME TAX                                           |                    |
| 27       | Current Accrual                                              | (205)              |
| 28       | Debt Interest                                                | -                  |
| 29       | Deferred FIT                                                 | -                  |
| 30       | Amort ITC                                                    | -                  |
| 31       | NET OPERATING INCOME                                         | \$ (772)           |
|          |                                                              | <u> </u>           |
|          | RATE BASE                                                    |                    |
|          | PLANT IN SERVICE                                             |                    |
| 32<br>33 | Underground Storage Distribution Plant                       | \$ -               |
| 34       | General Plant                                                | -                  |
| 35       | Total Plant in Service                                       |                    |
| 33       | Total Flain in Service                                       | -                  |
|          | ACCUMULATED DEPRECIATION/AMORT                               |                    |
| 36       | Underground Storage                                          | -                  |
| 37       | Distribution Plant                                           | -                  |
| 38<br>39 | General Plant<br>Total Accumulated Depreciation/Amortization | -                  |
| 40       | NET PLANT                                                    | -                  |
|          | DEEDEED TAVES                                                |                    |
| 41       | DEFREED TAXES                                                | -                  |
| 42       | Net Plant After DFIT                                         | -                  |
| 43<br>44 | GAS INVENTORY<br>GAIN ON SALE OF BUILDING                    | -                  |
| 44<br>45 | OTHER                                                        | -                  |
| 46       | WORKING CAPITAL                                              |                    |
|          |                                                              |                    |
| 47       | TOTAL RATE BASE                                              | \$                 |
| 4/       | IOIAL RATE DAGE                                              | φ -                |

Workpaper Ref. Natural Gas

Accounting Year 2019 Report Category OPER The purpose of this table is to provide transparency for the type of expenses included in the Labor Adjustment. Note that no incentive compensation is included in this calculation

| <b>Sum of Gas North Amount</b> | Column Labels | 3         |           |             |              |             |           |             |             |             |                    |
|--------------------------------|---------------|-----------|-----------|-------------|--------------|-------------|-----------|-------------|-------------|-------------|--------------------|
|                                | CD            |           |           |             | CD Total     | GD          |           |             |             | GD Total    | <b>Grand Total</b> |
| Row Labels                     | AA A          | AN I      | D         | WA          |              | AA          | AN        | ID OI       | R WA        |             |                    |
| 310 Non Benefit Labor - NU     | \$6,659       |           |           |             | \$6,659      | \$23,808    |           |             |             | \$23,808    | \$30,467           |
| 315 Non Benefit Labor - Union  | \$1,354       |           |           | \$25,212    | \$26,565     | \$4,300     | \$5,293   |             |             | \$9,592     | \$36,157           |
| 320 Overtime Pay - NU          | \$52,686      | \$1,094   | \$32      | \$1,302     | \$55,114     | \$12,399    |           | \$4,419     | \$31,984    | \$48,802    | \$103,916          |
| 325 Overtime Pay - Union       | \$31,220      | \$18,517  | \$45,653  | \$78,491    | \$173,881    | \$97,105    | \$76,569  | \$400,359   | \$1,056,280 | \$1,630,313 | \$1,804,194        |
| 330 Paid Time Off - NU         | \$152         |           |           |             | \$152        |             |           |             |             |             | \$152              |
| 335 Paid Time Off - Union      |               |           |           |             |              |             |           | \$1,288     |             | \$1,288     | \$1,288            |
| 340 Regular Payroll - NU       | \$7,286,187   | \$317,934 | \$125,048 | \$300,574   | \$8,029,742  | \$1,809,822 | \$123,167 | \$278,679   | \$707,222   | \$2,918,890 | \$10,948,632       |
| 345 Regular Payroll - Union    | \$245,652     | \$59,203  | \$124,467 | \$868,346   | \$1,297,670  | \$671,807   | \$389,505 | \$736,872   | \$2,203,983 | \$4,002,167 | \$5,299,837        |
| 520 Payroll Time Off loading   | \$1,237,053   | \$61,911  | \$40,955  | \$192,072   | \$1,531,992  | \$407,530   | \$84,327  | \$167,004   | \$478,935   | \$1,137,796 | \$2,669,787        |
| Grand Total                    | \$8,860,963   | \$458,660 | \$336,155 | \$1,465,997 | \$11,121,775 | \$3,026,770 | \$678,862 | \$1,588,621 | \$4,478,404 | \$9,772,657 | \$20,894,432       |

| Accounting Year  | 2019             |
|------------------|------------------|
| Report Category  | OPER             |
| Expenditure Type | (Multiple Items) |

The purpose of this table is to capture <u>all employee labor expense</u> as recorded to the General Ledger as "Gas North" (Washincton/Idaho) - and calculate the Washington-only amount. <u>Executive Labor</u> is subtracted from the total employee amount, and is part of the Executive Labor Adjustment. This calculation (total employee less executives) is performed here in order to provide additional transparency.

| Sum of Gas North Amo | ount Column Labe | ls        |           |             |              |             |           |             |    |             |             |                    |
|----------------------|------------------|-----------|-----------|-------------|--------------|-------------|-----------|-------------|----|-------------|-------------|--------------------|
|                      | CD               |           |           |             | CD Total     | GD          |           |             |    |             | GD Total    | <b>Grand Total</b> |
| Row Labels           | AA               | AN        | ID        | WA          |              | AA          | AN        | ID          | OR | WA          |             |                    |
| 813000               |                  |           |           |             |              | \$723,353   |           |             |    |             | \$723,353   | \$723,353          |
| 814000               |                  |           |           |             |              |             | \$11,594  |             |    |             | \$11,594    | \$11,594           |
| 870000               |                  |           |           |             |              | \$1,023,467 | \$47,284  | \$49,447    |    | \$259,541   | \$1,379,739 | \$1,379,739        |
| 874000               |                  |           |           |             |              | \$685,480   | \$101,065 | \$227,015   |    | \$741,468   | \$1,755,028 | \$1,755,028        |
| 875000               |                  |           |           |             |              |             |           | \$27,177    |    | \$47,294    | \$74,471    | \$74,471           |
| 876000               |                  |           |           |             |              |             |           | \$664       |    | \$4,433     | \$5,097     | \$5,097            |
| 877000               |                  |           |           |             |              |             |           | \$20,216    |    | \$32,363    | \$52,579    | \$52,579           |
| 878000               |                  |           |           |             |              |             |           | \$2,100     |    | \$3,175     | \$5,274     | \$5,274            |
| 879000               |                  |           |           |             |              | \$69,711    |           | \$412,226   |    | \$856,566   | \$1,338,502 | \$1,338,502        |
| 880000               |                  |           |           |             |              | \$208,421   | \$102,058 | \$203,356   |    | \$839,098   | \$1,352,932 | \$1,352,932        |
| 881000               |                  |           |           |             |              | \$5,226     |           |             |    |             | \$5,226     | \$5,226            |
| 885000               |                  |           |           |             |              | \$2,206     |           | \$69,215    |    | \$46,127    | \$117,548   | \$117,548          |
| 887000               |                  |           |           |             |              |             |           | \$139,297   |    | \$446,820   | \$586,117   | \$586,117          |
| 889000               |                  |           |           |             |              | \$42,652    |           | \$31,835    |    | \$74,994    | \$149,480   | \$149,480          |
| 890000               |                  |           |           |             |              | \$6,935     |           | \$4,190     |    | \$3,396     | \$14,521    | \$14,521           |
| 891000               |                  |           |           |             |              | \$20,563    |           | \$7,757     |    | \$19,497    | \$47,817    | \$47,817           |
| 892000               |                  |           |           |             |              |             |           | \$152,750   |    | \$592,704   | \$745,454   | \$745,454          |
| 893000               |                  |           |           |             |              |             | \$301,805 | \$223,858   |    | \$408,639   | \$934,302   | \$934,302          |
| 894000               |                  |           |           |             |              |             | \$114,067 |             |    | \$259       | \$114,326   | \$114,326          |
| 901000               | \$72,801         |           |           |             | \$72,801     |             |           |             |    |             |             | \$72,801           |
| 902000               |                  | \$87,937  | \$78,148  | \$850,544   | \$1,016,629  |             |           |             |    | \$4,160     | \$4,160     | \$1,020,789        |
| 903000               | \$2,535,370      | \$916     | \$169,092 | \$329,815   | \$3,035,193  |             |           |             |    | \$11,666    | \$11,666    | \$3,046,859        |
| 905000               | \$62,609         |           |           |             | \$62,609     |             |           |             |    |             |             | \$62,609           |
| 908000               | \$17,552         | \$67,399  | \$23,667  | \$92,552    | \$201,171    |             |           |             |    | \$29,407    | \$29,407    | \$230,577          |
| 909000               |                  | \$122,226 |           |             | \$122,226    |             |           |             |    |             |             | \$122,226          |
| 910000               | \$27,179         |           |           |             | \$27,179     |             |           |             |    |             |             | \$27,179           |
| 920000               | \$5,406,040      | \$99,117  | \$28,137  | \$71,462    | \$5,604,755  | \$178,806   |           |             |    |             | \$178,806   | \$5,783,561        |
| 921000               | \$105,664        | \$979     |           |             | \$106,643    |             |           |             |    |             |             | \$106,643          |
| 923000               | \$8,044          |           |           |             | \$8,044      |             |           |             |    |             |             | \$8,044            |
| 925100               | \$0              |           |           |             | \$0          |             |           |             |    |             |             | \$0                |
| 926100               | \$75,374         | \$2,408   |           | \$308       | \$78,089     | \$9,576     |           |             |    |             | \$9,576     | \$87,665           |
| 928000               | \$166,978        | \$478     | \$25,239  | \$113,614   | \$306,308    | \$5,072     | \$990     | \$17,518    |    | \$36,911    | \$60,491    | \$366,799          |
| 930200               | \$50,284         | \$16,250  |           | \$1,361     | \$67,895     | \$45,304    |           |             |    |             | \$45,304    | \$113,199          |
| 931000               |                  | \$3       |           |             | \$3          |             |           |             |    |             |             | \$3                |
| 935000               | \$333,069        | \$60,946  | \$11,873  | \$6,342     | \$412,229    |             |           |             |    | \$19,887    | \$19,887    | \$432,117          |
| Grand Total          | \$8,860,963      | \$458,660 | \$336,155 | \$1,465,997 | \$11,121,775 | \$3,026,770 | \$678,862 | \$1,588,621 |    | \$4,478,404 | \$9,772,657 | \$20,894,432       |

Prep by: AMB

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Date: 10/26/2020 Mgr. Review:\_\_\_\_\_

## 3.04 G Non-Executive Liabor Adj Aprage 3 on-Exec

Workpaper Ref. Natural Gas

| _                      | Alloc | WA      | ID      | TOTAL    | _             |
|------------------------|-------|---------|---------|----------|---------------|
| Number of Cust         | 2     | 66.301% | 33.699% | 100.000% | 901000-916000 |
| Distr Op Exp           | 3     | 70.598% | 29.402% | 100.000% | 870000-894000 |
| Four Factor            | 4     | 72.272% | 27.728% | 100.000% | 920000-935000 |
| Throughput             | 10    | 67.773% | 32.227% | 100.000% | 807000-813000 |
| System Contract Demand | 1     | 69.100% | 30.900% | 100.000% | 814000-820    |
|                        |       |         |         |          |               |

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Date: 10/26/2020 Mgr. Review:\_\_\_\_\_

EIM: \$ 1,162,718.00

| WA      | WA          |             | AII              | Less              | Total              |  |
|---------|-------------|-------------|------------------|-------------------|--------------------|--|
| Alloc   | Alloc       | WA Direct   | <b>Employees</b> | <b>Executives</b> | <b>Test Period</b> |  |
| %       |             |             | Total            | Officers          | Expense            |  |
| 67.773% | \$490,238   | \$0         | \$490,238        | -\$46,469         | \$443,769          |  |
| 69.100% | \$8,011     | \$0         | \$8,011          | \$0               | \$8,011            |  |
| 67.773% | \$725,680   | \$259,541   | \$985,220        | -\$23,487         | \$961,733          |  |
| 70.598% | \$555,285   | \$741,468   | \$1,296,752      | \$0               | \$1,296,752        |  |
| 70.598% | \$0         | \$47,294    | \$47,294         | \$0               | \$47,294           |  |
| 70.598% | \$0         | \$4,433     | \$4,433          | \$0               | \$4,433            |  |
| 70.598% | \$0         | \$32,363    | \$32,363         | \$0               | \$32,363           |  |
| 70.598% | \$0         | \$3,175     | \$3,175          | \$0               | \$3,175            |  |
| 70.598% | \$49,214    | \$856,566   | \$905,780        | \$0               | \$905,780          |  |
| 70.598% | \$219,191   | \$839,098   | \$1,058,290      | \$0               | \$1,058,290        |  |
| 70.598% | \$3,690     | \$0         | \$3,690          | \$0               | \$3,690            |  |
| 70.598% | \$1,557     | \$46,127    | \$47,684         | \$0               | \$47,684           |  |
| 70.598% | \$0         | \$446,820   | \$446,820        | \$0               | \$446,820          |  |
| 70.598% | \$30,111    | \$74,994    | \$105,105        | \$0               | \$105,105          |  |
| 70.598% | \$4,896     | \$3,396     | \$8,292          | \$0               | \$8,292            |  |
| 70.598% | \$14,517    | \$19,497    | \$34,014         | \$0               | \$34,014           |  |
| 70.598% | \$0         | \$592,704   | \$592,704        | \$0               | \$592,704          |  |
| 70.598% | \$213,068   | \$408,639   | \$621,707        | \$0               | \$621,707          |  |
| 70.598% | \$80,529    | \$259       | \$80,788         | \$0               | \$80,788           |  |
| 66.301% | \$48,268    | \$0         | \$48,268         | \$0               | \$48,268           |  |
| 66.301% | \$58,303    | \$854,704   | \$913,007        | \$0               | \$913,007          |  |
| 66.301% | \$1,681,583 | \$341,481   | \$2,023,064      | \$0               | \$2,023,064        |  |
| 66.301% | \$41,511    | \$0         | \$41,511         | \$0               | \$41,511           |  |
| 66.301% | \$56,324    | \$121,958   | \$178,282        | \$0               | \$178,282          |  |
| 66.301% | \$81,037    | \$0         | \$81,037         | \$0               | \$81,037           |  |
| 66.301% | \$18,020    | \$0         | \$18,020         | \$0               | \$18,020           |  |
| 72.272% | \$4,107,914 | \$71,462    | \$4,179,375      | -\$425,783        | \$3,753,593        |  |
| 72.272% | \$77,073    | \$0         | \$77,073         | \$0               | \$77,073           |  |
| 72.272% | \$5,814     | \$0         | \$5,814          | \$0               | \$5,814            |  |
| 72.272% | \$0         | \$0         | \$0              | \$0               | \$0                |  |
| 72.272% | \$63,135    | \$308       | \$63,443         | \$0               | \$63,443           |  |
| 72.272% | \$125,405   | \$150,525   | \$275,930        | -\$19,709         | \$256,221          |  |
| 72.272% | \$80,827    | \$1,361     | \$82,189         | -\$14,630         | \$67,559           |  |
| 72.272% | \$2         | \$0         | \$2              | \$0               | \$2                |  |
| 72.272% | \$284,763   | \$26,229    | \$310,992        | \$0               | \$310,992          |  |
|         | \$9,125,965 | \$5,944,401 | \$15,070,366     | -\$530,078        | \$14,540,288       |  |

| 0%         100%           0%         100%           0%         100%           23%         77%           58%         42%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           47%         53%           95%         5%           48         22%           96%         100%           97%         53%           98         22%           99%         100%           98         22%           99%         100%           100%         3,690           100%         3,690           100%         96%           88%         12%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           10%         11%           10%<                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Allocation |          |     | Non-Union   |      |        |      |         |    |         |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------|-----|-------------|------|--------|------|---------|----|---------|--|--|
| 0%         100%           0%         100%           0%         100%           23%         77%           58%         42%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           47%         53%           95%         5%           48         22%           96%         100%           97%         53%           98         22%           99%         100%           98         22%           99%         100%           100%         3,690           100%         3,690           100%         96%           88%         12%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           10%         11%           10%<                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Union      | on-Unior | า 🔃 | Test Period | 2019 |        | 2020 | 2021    |    |         |  |  |
| 0%         100%           23%         77%           58%         42%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           47%         53%           95%         5%           78%         22%           \$ 238,009         \$ 1,334           \$ 1,683         \$ 9           \$ 1,384         \$ 1,425           \$ 238,009         \$ 1,235           \$ 1,383         \$ 1,425           \$ 238,009         \$ 1,333           \$ 1,425           \$ 238,009         \$ 1,333           \$ 1,425           \$ 238,009         \$ 1,333           \$ 1,426           \$ 288%         12%           \$ 238,009         \$ 1,333           \$ 1,426           \$ 238,009         \$ 1,333           \$ 1,426           \$ 238,009         \$ 1,333           \$ 1,426           \$ 238                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |          |     |             |      | 0.519% |      | 3.00%   |    | 3.00%   |  |  |
| 23%         77%           58%         42%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           47%         53%           95%         5%           78%         22%           \$ 238,009         \$ 1,235           \$ 7,177         \$ 7,393           0%         100%           4%         96%           48%         12%           100%         0%           10%         10%           99%         10%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           10%         1,1           10%         1,1           10%         1,1           10%         1,1           10%         1,1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0%         | 100%     | \$  | 443,769     | \$   | 2,303  | \$   | 13,382  | \$ | 13,784  |  |  |
| 58%         42%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           47%         53%           \$ 1,683         \$ 9 \$ 51           \$ 5%         \$ 45,891           78%         22%           0%         100%           \$ 238,009         \$ 1,235           \$ 7,177         \$ 7,393           0%         100%           \$ 4%         96%           88%         12%           \$ 100%         0%           \$ 45,860         \$ 238           \$ 1,383         \$ 1,425           \$ 100%         0%           \$ 45,860         \$ 238           \$ 1,383         \$ 1,425           \$ 100%         0%           \$ 45,860         \$ 238           \$ 1,662         \$ 1,712           \$ 100%         0%           \$ 265         \$ 11           \$ 28         \$ 5,111           \$ 28         \$ 1,662           \$ 1,712           \$ 100%         0% <tr< td=""><td>0%</td><td>100%</td><td>\$</td><td>8,011</td><td>\$</td><td>42</td><td>\$</td><td>242</td><td>\$</td><td>249</td></tr<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0%         | 100%     | \$  | 8,011       | \$   | 42     | \$   | 242     | \$ | 249     |  |  |
| 100%   0%   100%   0%   100%   0%   100%   0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 23%        | 77%      | \$  | 741,429     | \$   | 3,848  | \$   | 22,358  | \$ | 23,029  |  |  |
| 100%   0%   100%   0%   100%   0%   100%   0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 58%        | 42%      | \$  | 547,257     | \$   | 2,840  | \$   | 16,503  | \$ | 16,998  |  |  |
| 100%   0%   100%   53%   545,891   528   538   545,891   528   538   53,690   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,891   545,89 | 100%       | 0%       | \$  | -           | \$   | -      | \$   | -       | \$ | -       |  |  |
| 47%         53%           95%         5%           78%         22%           0%         100%           4%         96%           88%         12%           100%         45,860           88%         12%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           100%         0%           99%         1%           \$ 55,111         286           \$ 1,662         \$ 1,712           100%         0%           99%         1%           \$ 255         \$ 1           \$ 255         \$ 1           \$ 255         \$ 1           \$ 255         \$ 1           \$ 255         \$ 1           \$ 255         \$ 1           \$ 255         \$ 1           \$ 255         \$ 1           \$ 255         \$ 1           \$ 255         \$ 1           \$ 266         \$ 1,697,187           \$ 270         \$ 1,697,187           \$ 30,499         \$ 158           \$ 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 100%       | 0%       | \$  | -           | \$   | -      |      | -       | \$ | -       |  |  |
| 95%         5%           78%         22%           0%         100%           4%         96%           4%         96%           488%         12%           100%         0%           100%         0%           100%         0%           100%         0%           99%         1%           55,111         286           100%         0%           99%         1%           525,111         286           100%         0%           99%         1%           525         1           98%         2%           100%         0%           17,646         92           532         532           548         10,599           55         320           329         100%           10%         100%           48,268         251           51,456         1,499           51,423         1,499           51,423         1,499           51,423         1,499           51,424         1,499           51,425         5,423                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 100%       | 0%       | \$  | -           | \$   | -      | \$   | -       | \$ | -       |  |  |
| 78%         22%           0%         100%           4%         96%           88%         12%           100%         96%           88%         12%           100%         0%           100%         0%           100%         0%           99%         1%           97%         3%           98%         2%           100%         0%           98%         2%           100%         0%           98%         2%           100%         0%           98%         2%           100%         10%           98%         2%           100%         0%           10%         17,646           92         \$ 532           \$ 10,599         \$ 55           \$ 251         \$ 1,456           \$ 10,599         \$ 55           \$ 251         \$ 1,456           \$ 10,599         \$ 55           \$ 27         \$ 5,245           \$ 10,599         \$ 55           \$ 251         \$ 1,456           \$ 1,499           \$ 17,4587         \$ 906     <                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 47%        | 53%      | \$  | 1,683       | \$   | 9      | \$   | 51      | \$ | 52      |  |  |
| 0%         100%         \$ 3,690         \$ 19         \$ 111         \$ 115           4%         96%         \$ 45,860         \$ 238         \$ 1,383         \$ 1,424           88%         12%         \$ 55,111         \$ 286         \$ 1,662         \$ 1,712           100%         0%         \$ (45)         \$ (0)         \$ (1)         \$ (1)           100%         0%         \$ 255         \$ 1         \$ 8         \$ 8         8           97%         3%         \$ 17,646         \$ 92         \$ 532         \$ 548           98%         2%         \$ 10,599         \$ 55         \$ 320         \$ 329           100%         0%         \$ -         \$ -         \$ -         \$ -           0%         100%         \$ 48,268         \$ 251         \$ 1,456         \$ 1,499           81%         19%         \$ 174,587         \$ 906         \$ 5,265         \$ 5,423           16%         84%         \$ 1,697,187         \$ 8,808         \$ 51,180         \$ 52,715           27%         73%         \$ 30,499         \$ 158         \$ 920         \$ 947           0%         100%         \$ 178,282         \$ 925         \$ 5,376         \$ 5,538                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 95%        | 5%       | \$  | 45,891      | \$   | 238    | \$   | 1,384   | \$ | 1,425   |  |  |
| 4%         96%           88%         12%           100%         0%           99%         1%           99%         1%           97%         3%           98%         2%           100%         0%           99%         1%           97%         3%           98%         2%           100%         0%           0%         100%           0%         10,599           \$         5,265           \$         10,599           \$         5,265           \$         1,456           \$         1,697,187           \$         1,697,187           \$         30,499           \$         178,282           \$         925           \$         1,697,187           \$         30,499           \$         178,282           \$         920           \$         178,282           \$         925           \$         1,305           \$         3,647,888           \$         1,305           \$         3,647,888                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 78%        | 22%      | \$  | 238,009     | \$   | 1,235  | \$   | 7,177   | \$ | 7,393   |  |  |
| 88%         12%           100%         0%           100%         0%           99%         1%           99%         1%           97%         3%           98%         2%           100%         0%           98%         2%           100%         0%           0%         100%           0%         100%           0%         100%           81%         19%           16%         848,268           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 174,587         \$ 906           \$ 18,020         \$ 94           \$ 18,020         \$ 94           \$ 100%         \$ 18,037           \$ 14,144         \$ 2,207           0% 100%<                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0%         | 100%     | \$  | 3,690       | \$   | 19     | \$   | 111     | \$ | 115     |  |  |
| 100%         0%           100%         0%           100%         0%           99%         1%           97%         3%           98%         2%           100%         0%           98%         2%           100%         0%           0%         100%           81%         19%           16%         84%           279         73%           100%         \$ 1,697,187           \$ 3,499         \$ 158           \$ 200         \$ 5,265           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,697,187         \$ 8,808           \$ 1,800<                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 4%         | 96%      | \$  | 45,860      | \$   | 238    | \$   | 1,383   | \$ | 1,424   |  |  |
| 100%         0%           99%         1%           97%         3%           98%         2%           100%         0%           98%         2%           100%         0%           98%         2%           100%         0%           98         2%           100%         0%           10%         10%           81%         19%           16%         84%           27%         73%           0%         100%           5         174,587           906         \$5,265           5,423           16%         84%           27%         73%           0%         100%           \$178,282         925           \$25,376         \$5,538           90%         100%           \$18,020         \$94           \$241         \$2,444           \$2,517           \$3,647,888         \$18,933           \$110,005         \$113,305           \$7,045         \$369           \$242         \$2,207           \$48,865         \$254                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 88%        | 12%      | \$  | 55,111      | \$   | 286    | \$   | 1,662   | \$ | 1,712   |  |  |
| 99%         1%           97%         3%           98%         2%           100%         0%           0%         100%           0%         100%           81%         19%           19%         174,587           16%         84%           27%         73%           0%         100%           10%         1,697,187           8,808         \$ 51,180           27%         73%           0%         100%           \$ 178,282         925           \$ 2,344         \$ 2,517           0%         100%           \$ 178,282         925           \$ 18,020         \$ 94           \$ 3,647,888         18,933           \$ 100%         \$ 3,647,888           92%         \$ 71,045           \$ 369         \$ 2,142           \$ 2,207           0%         100%           \$ 5,805         30           \$ 1,474         \$ 1,518           \$ 2,244         \$ 2,207           0%         100%           \$ 5,805         30           \$ 1,474         \$ 1,518 <t< td=""><td>100%</td><td>0%</td><td>\$</td><td>(45)</td><td>\$</td><td>(0)</td><td>\$</td><td>(1)</td><td>\$</td><td>(1)</td></t<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100%       | 0%       | \$  | (45)        | \$   | (0)    | \$   | (1)     | \$ | (1)     |  |  |
| 97%         3%           98%         2%           100%         0%           0%         100%           0%         100%           81%         19%           16%         84%           27%         73%           0%         100%           84%         \$ 174,587           84%         \$ 1,697,187           88%         \$ 5,265           27%         73%           0%         100%           \$ 178,282         925           \$ 5,376         \$ 5,538           0%         100%           \$ 88,088         51,180         \$ 52,715           \$ 30,499         \$ 158         \$ 920         \$ 947           0%         100%         \$ 178,282         \$ 925         \$ 5,376         \$ 5,538           0%         100%         \$ 181,037         \$ 421         \$ 2,444         \$ 2,517           0%         100%         \$ 3,647,888         18,933         \$ 110,005         \$ 113,305           8%         92%         \$ 71,045         \$ 369         \$ 2,142         \$ 2,207           0%         100%         \$ 5,805         \$ 30         \$ 175 <td>100%</td> <td>0%</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 100%       | 0%       | \$  | -           | \$   | -      | \$   | -       | \$ | -       |  |  |
| 98%         2%           100%         0%           0%         100%           81%         19%           16%         84%           16%         84%           16%         84%           16%         84%           16%         84%           16%         84%           16%         84%           16%         84%           16%         84%           10%         100%           10%         100%           10%         100%           10%         100%           10%         100%           81,037         421           10%         100%           10%         100%           10%         118,020           94         543           560         33,647,888           18,933         110,005           10%         100%           5,805         30           10%         100%           5,805         30           1,414         1,518           1,220           1,414         1,518           1,414           1,414                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 99%        | 1%       | \$  | 255         | \$   | 1      | \$   | 8       | \$ | 8       |  |  |
| 100%         0%           0%         100%           0%         100%           81%         19%           16%         84%           16%         84%           27%         73%           0%         100%           10%         100%           10%         100%           10%         100%           0%         100%           10%         100%           10%         100%           10%         100%           \$         178,282           \$         925           \$         5,376           \$         5,538           3%         97%           8%         92%           \$         71,045           \$         3,647,888           \$         110,005           \$         71,045           \$         30           \$         7,045           \$         30           \$         7,045           \$         3,647,888           \$         1,310           \$         5,805           \$         1,31           \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 97%        | 3%       | \$  | 17,646      | \$   | 92     | \$   | 532     | \$ | 548     |  |  |
| 0%         100%           81%         19%           16%         84%           27%         73%           0%         100%           \$ 1,697,187         \$ 8,808           \$ 5,265         \$ 5,243           \$ 27%         73%           \$ 30,499         \$ 158           \$ 920         \$ 947           0%         100%           \$ 178,282         \$ 925         \$ 5,376         \$ 5,538           0%         100%         \$ 18,020         \$ 94         \$ 543         \$ 560           3%         97%         \$ 3,647,888         \$ 18,933         \$ 110,005         \$ 113,305           8%         92%         \$ 71,045         \$ 369         \$ 2,142         \$ 2,207           0%         100%         \$ 5,805         \$ 30         \$ 175         \$ 180           \$ -         \$ -         \$ -         \$ -         \$ -           23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         0%         0         0         0         <                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 98%        | 2%       | \$  | 10,599      | \$   | 55     | \$   | 320     | \$ | 329     |  |  |
| 81%         19%         \$ 174,587         \$ 906         \$ 5,265         \$ 5,423           16%         84%         \$ 1,697,187         \$ 8,808         \$ 51,180         \$ 52,715           27%         73%         \$ 30,499         \$ 158         \$ 920         \$ 947           0%         100%         \$ 178,282         \$ 925         \$ 5,376         \$ 5,538           0%         100%         \$ 81,037         \$ 421         \$ 2,444         \$ 2,517           0%         100%         \$ 18,020         \$ 94         \$ 543         \$ 560           3%         97%         \$ 3,647,888         \$ 18,933         \$ 110,005         \$ 113,305           8%         92%         \$ 71,045         \$ 369         \$ 2,142         \$ 2,207           0%         100%         \$ 5,805         \$ 30         \$ 175         \$ 180           \$ -         \$ -         \$ -         \$ -         \$ -         \$ -           23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         <                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 100%       | 0%       | \$  | -           | \$   | -      | \$   | -       | \$ | -       |  |  |
| 16%         84%           27%         73%           0%         100%           \$ 178,282         \$ 925           \$ 8,038         \$ 51,180           \$ 30,499         \$ 158           \$ 158         \$ 920           \$ 947           0%         100%           \$ 81,037         \$ 421           \$ 2,444         \$ 2,517           0%         100%           \$ 18,020         \$ 94         \$ 543         \$ 560           3%         97%         \$ 3,647,888         \$ 18,933         \$ 110,005         \$ 113,305           8%         92%         \$ 71,045         \$ 369         \$ 2,142         \$ 2,207           0%         100%         \$ 5,805         \$ 30         \$ 175         \$ 180           \$ -         \$ -         \$ -         \$ -         \$ -         \$ -           23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0%         | 100%     | \$  | 48,268      | \$   | 251    | \$   | 1,456   | \$ | 1,499   |  |  |
| 27%         73%           0%         100%           0%         100%           0%         100%           0%         100%           0%         100%           \$ 81,037         \$ 421           \$ 2,444         \$ 2,517           0%         100%           3%         97%           \$ 3,647,888         18,933         \$ 110,005         \$ 113,305           8%         92%         \$ 71,045         \$ 369         \$ 2,142         \$ 2,207           0%         100%         \$ 5,805         \$ 30         \$ 175         \$ 180           \$ -         \$ -         \$ -         \$ -         \$ -           \$ 23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 81%        | 19%      | \$  | 174,587     | \$   | 906    | \$   | 5,265   | \$ | 5,423   |  |  |
| 0%         100%         \$ 178,282         \$ 925         \$ 5,376         \$ 5,538           0%         100%         \$ 81,037         \$ 421         \$ 2,444         \$ 2,517           0%         100%         \$ 18,020         \$ 94         \$ 543         \$ 560           3%         97%         \$ 3,647,888         \$ 18,933         \$ 110,005         \$ 113,305           8%         92%         \$ 71,045         \$ 369         \$ 2,142         \$ 2,207           0%         100%         \$ 5,805         \$ 30         \$ 175         \$ 180           \$         -         \$ -         \$ -         \$ -         \$ -           23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 16%        | 84%      | \$  | 1,697,187   | \$   | 8,808  | \$   | 51,180  | \$ | 52,715  |  |  |
| 0%         100%           0%         100%           0%         100%           3%         97%           8%         92%           0%         100%           \$ 7,045         3.647,888           \$ 18,933         \$ 110,005           \$ 71,045         3.669           \$ 2,142         \$ 2,207           0%         100%           \$ 5,805         30         \$ 175         \$ 180           \$ -         \$ -         \$ -         \$ -           23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 27%        | 73%      | \$  | 30,499      | \$   | 158    | \$   | 920     | \$ | 947     |  |  |
| 0%         100%         \$ 18,020         \$ 94         \$ 543         \$ 560           3%         97%         \$ 3,647,888         \$ 18,933         \$ 110,005         \$ 113,305           8%         92%         \$ 71,045         \$ 369         \$ 2,142         \$ 2,207           0%         100%         \$ 5,805         \$ 30         \$ 175         \$ 180           \$ -         \$ -         \$ -         \$ -         \$ -           23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0%         | 100%     | \$  | 178,282     | \$   | 925    | \$   | 5,376   | \$ | 5,538   |  |  |
| 3%     97%       8%     92%       0%     100%       \$ 71,045     \$ 369       \$ 2,142     \$ 2,207       \$ 5,805     \$ 30       \$ -     \$ -       \$ -     \$ -       \$ -     \$ -       \$ -     \$ 1,474       \$ 1,518       0%     100%       \$ 256,200     \$ 1,330       \$ 7,726     \$ 7,958       48%     52%       0%     100%       \$ 2     0       \$ 0     \$ 0       58%     42%       \$ 3,647,888     \$ 18,933       \$ 18,933     \$ 110,005       \$ 369     \$ 2,142       \$ 2,142     \$ 2,207       \$ 180     \$ 1,474       \$ 1,474     \$ 1,518       \$ 1,307     \$ 7,726       \$ 7,958       \$ 34,795     \$ 181       \$ 0     \$ 0       \$ 0     \$ 0       \$ 130,722     \$ 678       \$ 3,942     \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0%         | 100%     | \$  | 81,037      | \$   | 421    | \$   | 2,444   | \$ | 2,517   |  |  |
| 8%         92%         \$ 71,045         \$ 369         \$ 2,142         \$ 2,207           0%         100%         \$ 5,805         \$ 30         \$ 175         \$ 180           \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -           23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0%         | 100%     | \$  | 18,020      | \$   | 94     | \$   | 543     | \$ | 560     |  |  |
| 0%         100%         \$ 5,805         \$ 30         \$ 175         \$ 180           23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3%         | 97%      | \$  | 3,647,888   | \$   | 18,933 | \$   | 110,005 | \$ | 113,305 |  |  |
| \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 8%         | 92%      | \$  | 71,045      | \$   | 369    | \$   | 2,142   | \$ | 2,207   |  |  |
| 23%         77%         \$ 48,865         \$ 254         \$ 1,474         \$ 1,518           0%         100%         \$ 256,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 0%         | 100%     | \$  | 5,805       | \$   | 30     | \$   | 175     | \$ | 180     |  |  |
| 0%         100%         \$ 250,200         \$ 1,330         \$ 7,726         \$ 7,958           48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |          | \$  | -           | \$   | -      | \$   | -       | \$ | -       |  |  |
| 48%         52%         \$ 34,795         \$ 181         \$ 1,049         \$ 1,081           0%         100%         \$ 2         \$ 0         \$ 0         \$ 0           58%         42%         \$ 130,722         \$ 678         \$ 3,942         \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 23%        | 77%      | \$  | 48,865      | \$   | 254    | \$   | 1,474   | \$ | 1,518   |  |  |
| 0%         100%         \$         2         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$         0         \$ <td>0%</td> <td>100%</td> <td>\$</td> <td>256,200</td> <td>\$</td> <td>1,330</td> <td>\$</td> <td>7,726</td> <td>\$</td> <td>7,958</td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0%         | 100%     | \$  | 256,200     | \$   | 1,330  | \$   | 7,726   | \$ | 7,958   |  |  |
| 58% 42% \$ 130,722 \$ 678 \$ 3,942 \$ 4,060                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 48%        | 52%      | \$  | 34,795      | \$   | 181    | \$   | 1,049   | \$ | 1,081   |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0%         | 100%     | \$  | 2           | \$   | 0      | \$   | 0       | \$ | 0       |  |  |
| 41% 59% \$ 8,582,369 \$ 44,542 \$ 258,807 \$ 266,572                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 58%        |          | \$  | 130,722     | \$   | 678    | \$   | 3,942   | \$ | 4,060   |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 41%        | 59%      | \$  | 8,582,369   | \$   | 44,542 | \$   | 258,807 | \$ | 266,572 |  |  |

-\$530,691

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|    | Union                      |    |        |    |         |    |         |  |  |  |
|----|----------------------------|----|--------|----|---------|----|---------|--|--|--|
| _  | Test Period 2019 2020 2021 |    |        |    |         |    |         |  |  |  |
|    | est Period                 | 1  |        |    | 3.00%   |    | 3.00%   |  |  |  |
| \$ |                            | \$ | 0.714% | \$ | 3.00%   | \$ | 3.00%   |  |  |  |
| \$ |                            | \$ | -      | \$ | -       | \$ |         |  |  |  |
| \$ | 220 204                    | \$ | 1 572  | \$ | 6,656   | \$ | - ( 05/ |  |  |  |
| _  | 220,304                    |    | 1,573  | _  | -       | _  | 6,856   |  |  |  |
| \$ | 749,495                    | \$ | 5,351  | \$ | 22,645  | \$ | 23,325  |  |  |  |
| \$ | 47,294                     | \$ | 338    | \$ | 1,429   | \$ | 1,472   |  |  |  |
| \$ | 4,433                      | \$ | 32     | \$ | 134     | \$ | 138     |  |  |  |
| \$ | 32,363                     | \$ | 231    | \$ | 978     | \$ | 1,007   |  |  |  |
| \$ | 1,492                      | \$ | 11     | \$ | 45      | \$ | 46      |  |  |  |
| \$ | 859,889                    | \$ | 6,140  | \$ | 25,981  | \$ | 26,760  |  |  |  |
| \$ | 820,280                    | \$ | 5,857  | \$ | 24,784  | \$ | 25,528  |  |  |  |
| \$ |                            | \$ | -      | \$ | -       | \$ | -       |  |  |  |
| \$ | 1,824                      | \$ | 13     | \$ | 55      | \$ | 57      |  |  |  |
| \$ | 391,708                    | \$ | 2,797  | \$ | 11,835  | \$ | 12,190  |  |  |  |
| \$ | 105,150                    | \$ | 751    | \$ | 3,177   | \$ | 3,272   |  |  |  |
| \$ | 8,292                      | \$ | 59     | \$ | 251     | \$ | 258     |  |  |  |
| \$ | 33,759                     | \$ | 241    | \$ | 1,020   | \$ | 1,051   |  |  |  |
| \$ | 575,057                    | \$ | 4,106  | \$ | 17,375  | \$ | 17,896  |  |  |  |
| \$ | 611,108                    | \$ | 4,363  | \$ | 18,464  | \$ | 19,018  |  |  |  |
| \$ | 80,788                     | \$ | 577    | \$ | 2,441   | \$ | 2,514   |  |  |  |
| \$ | -                          | \$ | -      | \$ | -       | \$ | -       |  |  |  |
| \$ | 738,420                    | \$ | 5,272  | \$ | 22,311  | \$ | 22,980  |  |  |  |
| \$ | 325,876                    | \$ | 2,327  | \$ | 9,846   | \$ | 10,141  |  |  |  |
| \$ | 11,011                     | \$ | 79     | \$ | 333     | \$ | 343     |  |  |  |
| \$ | -                          | \$ | -      | \$ | -       | \$ | -       |  |  |  |
| \$ | -                          | \$ | -      | \$ | -       | \$ | -       |  |  |  |
| \$ | -                          | \$ | -      | \$ | -       | \$ | -       |  |  |  |
| \$ | 105,705                    | \$ | 755    | \$ | 3,194   | \$ | 3,290   |  |  |  |
| \$ | 6,028                      | \$ | 43     | \$ | 182     | \$ | 188     |  |  |  |
| \$ | 9                          | \$ | 0      | \$ | 0       | \$ | 0       |  |  |  |
| \$ | -                          | \$ | -      | \$ | -       | \$ | -       |  |  |  |
| \$ | 14,577                     | \$ | 104    | \$ | 440     | \$ | 454     |  |  |  |
| \$ | 21                         | \$ | 0      | \$ | 1       | \$ | 1       |  |  |  |
| \$ | 32,764                     | \$ | 234    | \$ | 990     | \$ | 1,020   |  |  |  |
| \$ |                            | \$ | -      | \$ | -       | \$ | -       |  |  |  |
| \$ | 180,270                    | \$ | 1,287  | \$ | 5,447   | \$ | 5,610   |  |  |  |
| \$ | 5,957,919                  | \$ | 42,540 | \$ | 180,014 | \$ | 185,414 |  |  |  |
| -  | .,,.,,                     |    | ,0     | -  |         |    | ,       |  |  |  |

| TOTAL LABOR COST |               |  |  |  |  |  |  |  |  |
|------------------|---------------|--|--|--|--|--|--|--|--|
| Total 2020 2021  |               |  |  |  |  |  |  |  |  |
|                  |               |  |  |  |  |  |  |  |  |
| \$ 459,455       | \$ 473,238    |  |  |  |  |  |  |  |  |
| \$ 8,294         | \$ 8,543      |  |  |  |  |  |  |  |  |
| \$ 996,169       | \$ 1,026,054  |  |  |  |  |  |  |  |  |
| \$ 1,344,092     | \$ 1,384,415  |  |  |  |  |  |  |  |  |
| \$ 49,061        | \$ 50,532     |  |  |  |  |  |  |  |  |
| \$ 4,598         | \$ 4,736      |  |  |  |  |  |  |  |  |
| \$ 33,572        | \$ 34,579     |  |  |  |  |  |  |  |  |
| \$ 3,290         | \$ 3,389      |  |  |  |  |  |  |  |  |
| \$ 939,523       | \$ 967,708    |  |  |  |  |  |  |  |  |
| \$ 1,097,343     | \$ 1,130,264  |  |  |  |  |  |  |  |  |
| \$ 3,820         | \$ 3,935      |  |  |  |  |  |  |  |  |
| \$ 49,374        | \$ 50,855     |  |  |  |  |  |  |  |  |
| \$ 463,400       | \$ 477,302    |  |  |  |  |  |  |  |  |
| \$ 109,031       | \$ 112,302    |  |  |  |  |  |  |  |  |
| \$ 8,602         | \$ 8,860      |  |  |  |  |  |  |  |  |
| \$ 35,284        | \$ 36,343     |  |  |  |  |  |  |  |  |
| \$ 614,808       | \$ 633,252    |  |  |  |  |  |  |  |  |
| \$ 644,909       | \$ 664,257    |  |  |  |  |  |  |  |  |
| \$ 83,806        | \$ 86,320     |  |  |  |  |  |  |  |  |
| \$ 49,974        | \$ 51,473     |  |  |  |  |  |  |  |  |
| \$ 946,761       | \$ 975,164    |  |  |  |  |  |  |  |  |
| \$ 2,095,225     | \$ 2,158,082  |  |  |  |  |  |  |  |  |
| \$ 43,000        | \$ 44,290     |  |  |  |  |  |  |  |  |
| \$ 184,584       | \$ 190,121    |  |  |  |  |  |  |  |  |
| \$ 83,901        | \$ 86,418     |  |  |  |  |  |  |  |  |
| \$ 18,657        | \$ 19,216     |  |  |  |  |  |  |  |  |
| \$ 3,886,478     | \$ 4,003,073  |  |  |  |  |  |  |  |  |
| \$ 79,809        | \$ 82,203     |  |  |  |  |  |  |  |  |
| \$ 6,019         | \$ 6,200      |  |  |  |  |  |  |  |  |
| \$ -             | \$ -          |  |  |  |  |  |  |  |  |
| \$ 65,714        | \$ 67,686     |  |  |  |  |  |  |  |  |
| \$ 265,278       | \$ 273,236    |  |  |  |  |  |  |  |  |
| \$ 70,012        | \$ 72,113     |  |  |  |  |  |  |  |  |
| \$ 2             | \$ 2          |  |  |  |  |  |  |  |  |
| \$ 322,346       | \$ 332,016    |  |  |  |  |  |  |  |  |
| \$ 15,066,191    | \$ 15,518,177 |  |  |  |  |  |  |  |  |

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## 3.04 G Non-Executive Liabor Adj Aprage on-Exec

Workpaper Ref. Natural Gas

| Adjustment \$     | 87,082   | \$ 4   | 38,821  | \$<br>451,986 |     |
|-------------------|----------|--------|---------|---------------|-----|
|                   |          | TOTAL  |         | \$<br>977,889 | ]   |
| Breakout by Funct | ion Area |        |         |               |     |
| Production        |          | 807000 | -813000 | \$<br>29,469  | 3%  |
| Underground Stor  | age      | 814000 | -820000 | \$<br>532     | 0%  |
| Distribution      |          | 870000 | -894000 | \$<br>424,478 | 43% |
| Customer Account  | S        | 901000 | -905000 | \$<br>203,159 | 21% |
| Customer Service  |          | 908000 | -910000 | \$<br>18,417  | 2%  |
| Admin and Genera  | al       | 920000 | -935000 | \$<br>301,833 | 31% |
|                   |          |        |         | \$<br>977,889 |     |
|                   |          |        |         |               | •   |

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Workpaper Ref. Pro-Forma Increases

## AVISTA UTILITIES

Percentage Increase Adjustments

NOTE: Thes 2020 increase is based on <u>actual</u> increased approved and in effect. The 2021 increase will be approved by the Board of Directors in November of 2020. The Company will update the adjustment to reflect the approved amount at that time.

## **UNION**

| March 26, 2019 increase<br>Factor to adjust Jan 1 2019 - March 26, 2019                    | \$0                 |
|--------------------------------------------------------------------------------------------|---------------------|
| Adjustment % to annualize Increase                                                         | 55 = \$0            |
| 2020 Adjustment                                                                            | \$0                 |
| March 26, 2021 increase                                                                    | \$0                 |
| Factor to adjust March 26, 2022-September 30, 2<br>187/3<br>Adjustment % partial year 2022 |                     |
| <u>ADMIN</u>                                                                               |                     |
| March 5, 2019 increase                                                                     | 3.00%               |
| Factor to adjust Jan 1 2019 - March 5, 2019 63/3 Adjustment % to annualize Increase        | 65= 0.173<br>0.519% |
| 2020 Adjustment                                                                            | 3.00%               |
| March 1, 2021 increase                                                                     | 3.00%               |
| Factor to adjust March 1, 2022-September 30, 20                                            |                     |
| 183/3                                                                                      | 365= <u>0.501</u>   |

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