

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

Line No.	DESCRIPTION	Pro Forma Labor Exec
	Adjstment Number	3.05
	Workpaper Reference	G-PLE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(97)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(97)</u>
25	Total Gas Expense	<u>(97)</u>
26	OPERATING INCOME BEFORE FIT	97
	FEDERAL INCOME TAX	
27	Current Accrual	20
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 77</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**Avista Utilities**  
**Executive Salaries and Wages Adjustment**

Employee	2019		Total Labor Expense	Amount		Percent	
	Actual Salary Expense	Less One Leave and Holiday		Utility	Non-Utility	Utility	Non-Utility
61582	861,001	217,611	643,390	\$ 634,890	\$ 8,499	99%	1%
88740	526,100	74,223	451,877	\$ 451,249	\$ 627	100%	0%
03512	444,321	44,611	399,711	\$ 371,389	\$ 28,322	93%	7%
02565	378,462	73,471	304,991	\$ 281,424	\$ 23,567	92%	8%
00188	368,462	115,909	252,553	\$ 252,467	\$ 87	100%	0%
02552	324,231	47,365	276,865	\$ 271,019	\$ 5,846	98%	2%
85931	320,859	52,854	268,005	\$ 260,339	\$ 7,667	97%	3%
00365	310,311	58,534	251,777	\$ 241,038	\$ 10,739	96%	4%
45464	295,420	35,960	259,461	\$ 257,473	\$ 1,988	99%	1%
05320	295,277	41,344	253,933	\$ 252,528	\$ 1,405	99%	1%
76183	267,629	27,142	240,487	\$ 25,522	\$ 214,965	11%	89%
01750	246,184	39,480	206,704	\$ 193,870	\$ 12,834	94%	6%
00107	222,999	27,292	195,707	\$ 195,707	\$ -	100%	0%
	<b>4,861,256</b>	855,796	4,005,461	3,688,914	316,546	92%	8%
0.00	4,861,256	18%		3,688,914			

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

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

Updated for Salaries Approved and in Effect 2020

Employee	Approved	Less	Labor	Amount		Percent	
	Salaries 2020	One Leave and Holiday	Labor Expense	Utility	Non-Utility	Utility	Non-Utility
88740	750,000	105,811	644,189	\$ 637,747	\$ 6,442	99%	1%
03512	454,000	45,582	408,418	\$ 379,829	\$ 28,589	93%	7%
02565	0	0	0	\$ -	\$ -	92%	8%
85931	335,000	55,183	279,817	\$ 271,422	\$ 8,395	97%	3%
05320	335,000	46,906	288,094	\$ 285,213	\$ 2,881	99%	1%
02552	335,000	48,939	286,061	\$ 280,340	\$ 5,721	98%	2%
00107	275,000	33,656	241,344	\$ 238,931	\$ 2,413	99%	1% (est)
04682	200,000	36,000	164,000	\$ 162,360	\$ 1,640	99%	1% (est)
02284	200,000	36,000	164,000	\$ 65,600	\$ 98,400	40%	60% (est)
45464	291,000	35,422	255,578	\$ 253,022	\$ 2,556	99%	1%
01750	253,000	40,573	212,427	\$ 199,681	\$ 12,746	94%	6%
00365	308,000	58,098	249,902	\$ 239,906	\$ 9,996	96%	4%
76183	273,000	27,687	245,313	\$ 24,531	\$ 220,782	10%	90%
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	4,009,000	569,857	3,439,143	3,038,582	400,561	88%	12%
		14%					
<b>Net System Adjustment</b>				<u>\$ (650,332)</u>			
<u>Allocated to Washington Electric</u>							
	0.70578	Note 7					
	0.69180	Note 4		\$ (317,530)		LMA	
<u>Allocated to Washington Gas</u>							
	0.20513	Note 7					
	0.72593	Note 4		\$ (96,841)		LMA	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

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

Accounting Year	2019
Expenditure Type	(Multiple Items)
Status	Executive

Sum of Transaction / Column Labels					
Row Labels	NONOP	OPER	OTHER	Grand Total	
61582	\$ 8,499	\$ 634,890	\$ 217,611	\$	861,001
88740	\$ 627	\$ 451,249	\$ 74,223	\$	526,100
03512	\$ 28,322	\$ 371,389	\$ 44,611	\$	444,321
02565	\$ 23,567	\$ 281,424	\$ 73,471	\$	378,462
00188	\$ 87	\$ 252,467	\$ 115,909	\$	368,462
02552	\$ 5,846	\$ 271,019	\$ 47,365	\$	324,231
85931	\$ 7,667	\$ 260,339	\$ 52,854	\$	320,859
00365	\$ 10,739	\$ 241,038	\$ 58,534	\$	310,311
45464	\$ 1,988	\$ 257,473	\$ 35,960	\$	295,420
05320	\$ 1,405	\$ 252,528	\$ 41,344	\$	295,277
76183	\$ 214,965	\$ 25,522	\$ 27,142	\$	267,629
01750	\$ 12,834	\$ 193,870	\$ 39,480	\$	246,184
00107		\$ 195,707	\$ 27,292	\$	222,999
<b>Grand Total</b>	<b>\$ 316,546</b>	<b>\$ 3,688,914</b>	<b>\$ 855,796</b>	<b>\$</b>	<b>4,861,256</b>

Accounting Year	2019
Status	Executive
Report Category	OPER

Row Labels	Sum of Electric Amou	Sum of Gas North	Sum of Gas South	Sum of Transactio
557000	\$ 155,204			\$ 155,204
560000	\$ 1,046			\$ 1,046
580000	\$ 71,059			\$ 71,059
813000		\$ 68,573	\$ 29,703	\$ 98,275
870000		\$ 34,659	\$ 16,376	\$ 51,035
920000	\$ 2,161,805	\$ 628,313	\$ 272,883	\$ 3,063,001
921000	\$ 3,075	\$ 894	\$ 388	\$ 4,357
928000	\$ 87,999	\$ 25,003	\$ 27,962	\$ 140,964
930200	\$ 73,382	\$ 21,328	\$ 9,263	\$ 103,973
<b>Grand Total</b>	<b>\$ 2,553,570</b>	<b>\$ 778,769</b>	<b>\$ 356,575</b>	<b>\$ 3,688,914</b>

Accounting Year	2019
Status	Executive

Sum of Transaction / Column Labels				
Row Labels	NONOP	OPER	OTHER	Grand Total
330 Paid Time Off - NU			\$ 848,075	\$ 848,075
340 Regular Payroll - ]	\$ 316,546	\$ 3,688,914	\$ 7,721	\$ 4,013,181
<b>Grand Total</b>	<b>\$ 316,546</b>	<b>\$ 3,688,914</b>	<b>\$ 855,796</b>	<b>\$ 4,861,256</b>

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