

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

Line No.	DESCRIPTION	Pro Forma Employee Benefits
	Adjstment Number	3.06
	Workpaper Reference	G-PEB
	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	10
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>10</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	153
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>153</u>
17	Customer Accounting	72
18	Customer Service & Information	7
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	99
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>99</u>
25	Total Gas Expense	<u>341</u>
26	OPERATING INCOME BEFORE FIT	(341)
	FEDERAL INCOME TAX	
27	Current Accrual	(72)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (269)</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>



**Base Year Benefits Expense**

Cognos Query  
 Ran: 02.04.19  
 Accounting Period: 01.01.2019 through 12.31.2019

Summary EXP Categ

**Non-Labor**

Task Number	Task Name		Actual Sum of Transaction Amount	Pro-Forma 2022* Updated 03.19.20*	
926220	Health Insurance	BEN-01	\$ 21,829,251	\$ 23,540,000	(BEN-01)
926221	Health Insure - HDHP	BEN-01	\$ 1,624,667	\$ 1,570,000	(BEN-01)
926240	FAS 106/FAS 106 NS	BEN-01	\$ 8,745,377	\$ 11,800,000	(BEN-01)
926225	401 (k)	BEN-01	\$ 9,270,825	\$ 9,827,075	(BEN-01)
926226	401(K) Non-Elect Con	BEN-01	\$ 1,090,687	\$ 1,156,128	(BEN-01)
926230	Pension FAS 87/FAS 87 NS	BEN-01	\$ 24,817,445	\$ 23,500,000	(BEN-01)
Grand Total			\$ 67,378,252	\$ 71,393,203	

**\*Amounts will be updated during process of case with updated information from Meridian Partners for Health Insurance and Willis Towers Watson for Post-Retirement Medical and 401(K).**

Accounting Period BETWEEN '201901' AND '201912', , Expenditure Type Parameter 1 : '510 Payroll Benefits loading'

Accounting Period:<All>

		Transaction Amount				
Expenditure Type	Desc	CAP	NONOP	OPER	OTHER	Total
510 Payroll Benefits loading	Projects	18,588,122	698,892	34,561,715	6,643,879	60,492,608
Total		18,588,122	698,892	34,561,715	6,643,879	60,492,608
	Percent	30.73%	1.16%	<b>57.13%</b>	10.98%	100.00%

BEN-01

**AVISTA UTILITIES**

Percentage Increase Adjustments

NOTE: Thes 2020 increase is based on actual 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		3.00%	
Factor to adjust Jan 1 2019 - March 26, 2019			
	87/365 =	0.238	
<b>Adjustment % to annualize Increase</b>		<u>0.714%</u>	
<b>2020 Adjustment</b>		<u>3.00%</u>	
March 26, 2021 increase		<u>3.00%</u>	
Factor to adjust March 26, 2022-September 30, 2022			
	187/365=	0.512	3.00000%
<b>Adjustment % partial year 2022</b>		<u>0.000%</u>	

**ADMIN**

March 5, 2019 increase		3.00%	
Factor to adjust Jan 1 2019 - March 5, 2019			
	63/365=	0.173	
<b>Adjustment % to annualize Increase</b>		<u>0.519%</u>	
<b>2020 Adjustment</b>		<u>3.00%</u>	
March 1, 2021 increase		<u>3.00%</u>	
Factor to adjust March 1, 2022-September 30, 2022			
	183/365=		3.00000%

Prep by: AMB