

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

| Line No. | DESCRIPTION | Pro Forma Labor Non-Exec E-PLN |
|--------------------------------|-------------------------------------|---|
| | Adjustment Number | 3.04 |
| | Workpaper Reference | E-PLN |
| REVENUES | | |
| 1 | Total General Business | \$0 |
| 2 | Interdepartmental Sales | - |
| 3 | Sales for Resale | - |
| 4 | Total Sales of Electricity | - |
| 5 | Other Revenue | - |
| 6 | Total Electric Revenue | - |
| EXPENSES | | |
| Production and Transmission | | |
| 7 | Operating Expenses | 1,169 |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 1,169 |
| Distribution | | |
| 13 | Operating Expenses | 713 |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | 713 |
| 17 | Customer Accounting | 315 |
| 18 | Customer Service & Information | 25 |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | 1,045 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 1,045 |
| 25 | Total Electric Expenses | 3,267 |
| 26 | OPERATING INCOME BEFORE FIT | (3,267) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (686) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$2,581) |
| RATE BASE | | |
| PLANT IN SERVICE | | |
| 32 | Intangible | \$0 |
| 33 | Production | - |
| 34 | Transmission | - |
| 35 | Distribution | - |
| 36 | General | - |
| 37 | Total Plant in Service | - |
| ACCUMULATED DEPRECIATION/AMORT | | |
| 38 | Intangible | - |
| 39 | Production | - |
| 40 | Transmission | - |
| 41 | Distribution | - |
| 42 | General | - |
| 43 | Total Accumulated Depreciation | - |
| 44 | NET PLANT | - |
| 45 | DEFERRED TAXES | - |
| 46 | Net Plant After DFIT | - |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$0 |

| | |
|-----------------|------|
| 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

| Sum of Electric Amount Column Labels | | | | | | | | | | | |
|--------------------------------------|---------------------|--------------------|------------------|--------------------|---------------------|---------------------|--------------------|--------------------|---------------------|---------------------|-------------|
| Row Labels | CD | | | | CD Total | ED | | | | ED Total | Grand Total |
| | AA | AN | ID | WA | | AN | ID | WA | | | |
| 310 Non Benefit Labor - NI | \$22,910 | | | | \$22,910 | \$125,502 | \$27 | | \$22,993 | \$148,522 | \$171,432 |
| 315 Non Benefit Labor - Ui | \$3,707 | | | \$38,800 | \$42,507 | \$0 | | | \$0 | \$42,507 | \$42,507 |
| 320 Overtime Pay - NU | \$110,614 | \$2,043 | | \$49 | \$2,004 | \$114,710 | \$499,229 | \$2,483 | \$39,339 | \$541,051 | \$655,761 |
| 325 Overtime Pay - Union | \$107,274 | \$64,850 | \$81,095 | \$124,781 | \$378,000 | \$2,812,870 | \$928,421 | \$1,906,610 | \$5,647,901 | \$6,025,901 | |
| 330 Paid Time Off - NU | \$523 | | | | \$523 | | | | | \$523 | \$523 |
| 340 Regular Payroll - NU | \$20,721,734 | \$647,660 | \$284,515 | \$780,297 | \$22,434,206 | \$14,789,268 | \$438,135 | \$885,289 | \$16,112,692 | \$38,546,898 | |
| 345 Regular Payroll - Union | \$819,132 | \$207,795 | \$201,241 | \$1,343,773 | \$2,571,941 | \$11,615,984 | \$1,591,267 | \$3,447,625 | \$16,654,876 | \$19,226,817 | |
| 351 Trnsfrmr Frst Instl-Man Aj | | | | | | | \$48,825 | \$202,347 | \$251,172 | \$251,172 | |
| 520 Payroll Time Off loadlr | \$3,537,516 | \$140,383 | \$79,664 | \$348,901 | \$4,106,464 | \$4,318,490 | \$333,283 | \$712,165 | \$5,363,939 | \$9,470,403 | |
| Grand Total | \$25,323,410 | \$1,062,731 | \$646,565 | \$2,638,555 | \$29,671,261 | \$34,161,344 | \$3,342,441 | \$7,216,369 | \$44,720,153 | \$74,391,414 | |

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

The purpose of this table is to capture all employee labor expense as recorded to the General Ledger as "Electric" (Washington/Idaho) - and calculate the Washington-only amount. Executive Labor 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 Electric Amount Column Labels | | | | | | | | | | | |
|--------------------------------------|----|----|----|----|----------|----------------|----|----|----------------|----------------|-------------|
| Row Labels | CD | | | | CD Total | ED | | | | ED Total | Grand Total |
| | AA | AN | ID | WA | | AN | ID | WA | | | |
| 500000 | | | | | | \$226,146.90 | | | \$226,146.90 | \$226,146.90 | |
| 501200 | | | | | | \$856,997.73 | | | \$856,997.73 | \$856,997.73 | |
| 502000 | | | | | | \$525,544.60 | | | \$525,544.60 | \$525,544.60 | |
| 505000 | | | | | | \$562,915.16 | | | \$562,915.16 | \$562,915.16 | |
| 506000 | | | | | | \$263,850.93 | | | \$263,850.93 | \$263,850.93 | |
| 510000 | | | | | | \$84,947.82 | | | \$84,947.82 | \$84,947.82 | |
| 511000 | | | | | | \$19,972.66 | | | \$19,972.66 | \$19,972.66 | |
| 512000 | | | | | | \$807,203.23 | | | \$807,203.23 | \$807,203.23 | |
| 513000 | | | | | | \$273,591.79 | | | \$273,591.79 | \$273,591.79 | |
| 514000 | | | | | | \$82,664.98 | | | \$82,664.98 | \$82,664.98 | |
| 535000 | | | | | | \$1,553,557.21 | | | \$1,553,557.21 | \$1,553,557.21 | |
| 536000 | | | | | | \$13,292.74 | | | \$13,292.74 | \$13,292.74 | |
| 537000 | | | | | | \$508,114.61 | | | \$508,114.61 | \$508,114.61 | |
| 538000 | | | | | | \$5,098,452.67 | | | \$5,098,452.67 | \$5,098,452.67 | |
| 539000 | | | | | | \$162,175.56 | | | \$162,175.56 | \$162,175.56 | |
| 540000 | | | | | | \$215.17 | | | \$215.17 | \$215.17 | |
| 541000 | | | | | | \$509,133.61 | | | \$509,133.61 | \$509,133.61 | |
| 542000 | | | | | | \$207,749.03 | | | \$207,749.03 | \$207,749.03 | |
| 543000 | | | | | | \$541,027.42 | | | \$541,027.42 | \$541,027.42 | |
| 544000 | | | | | | \$1,855,636.68 | | | \$1,855,636.68 | \$1,855,636.68 | |
| 545000 | | | | | | \$514,868.55 | | | \$514,868.55 | \$514,868.55 | |
| 545300 | | | | | | \$2,962.21 | | | \$2,962.21 | \$2,962.21 | |
| 546000 | | | | | | \$114,233.72 | | | \$114,233.72 | \$114,233.72 | |
| 547000 | | | | | | \$0.00 | | | \$0.00 | \$0.00 | |
| 548000 | | | | | | \$355,527.13 | | | \$355,527.13 | \$355,527.13 | |
| 549000 | | | | | | \$218,979.83 | | | \$218,979.83 | \$218,979.83 | |
| 551000 | | | | | | \$351,669.72 | | | \$351,669.72 | \$351,669.72 | |
| 552000 | | | | | | \$8,320.33 | | | \$8,320.33 | \$8,320.33 | |
| 553000 | | | | | | \$487,443.29 | | | \$487,443.29 | \$487,443.29 | |
| 554000 | | | | | | \$121,422.09 | | | \$121,422.09 | \$121,422.09 | |
| 556000 | | | | | | \$267,990.96 | | | \$267,990.96 | \$267,990.96 | |
| 557000 | | | | | | \$4,144,518.88 | | | \$4,144,518.88 | \$4,144,518.88 | |
| 560000 | | | | | | \$1,339,625.11 | | | \$1,339,625.11 | \$1,339,625.11 | |
| 561000 | | | | | | \$4,644.68 | | | \$4,644.68 | \$4,644.68 | |
| 561110 | | | | | | \$51,480.01 | | | \$51,480.01 | \$51,480.01 | |
| 561210 | | | | | | \$650,386.59 | | | \$650,386.59 | \$650,386.59 | |

| | | | | | | | | | | | |
|--------------------|------------------------|-----------------------|---------------------|-----------------------|------------------------|------------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|
| 561310 | | | | | | \$869,397.15 | | | | \$869,397.15 | \$869,397.15 |
| 561510 | | | | | | \$568,804.07 | | | | \$568,804.07 | \$568,804.07 |
| 561810 | | | | | | \$0.00 | | | | \$0.00 | \$0.00 |
| 562000 | | | | | | \$224,109.41 | | | | \$224,109.41 | \$224,109.41 |
| 563000 | | | | | | \$45,326.72 | | | | \$45,326.72 | \$45,326.72 |
| 566000 | | | | | | \$970,916.10 | | | | \$970,916.10 | \$970,916.10 |
| 567000 | | | | | | \$15,308.90 | | | | \$15,308.90 | \$15,308.90 |
| 568000 | | | | | | \$360,365.78 | | | | \$360,365.78 | \$360,365.78 |
| 569000 | | | | | | \$327,583.21 | | | | \$327,583.21 | \$327,583.21 |
| 570000 | | | | | | \$433,364.30 | | | | \$433,364.30 | \$433,364.30 |
| 571000 | | | | | | \$24,332.33 | \$9,698.47 | \$925.02 | | \$34,955.82 | \$34,955.82 |
| 573000 | | | | | | \$13,365.15 | | | | \$13,365.15 | \$13,365.15 |
| 580000 | | | | | | \$2,352,635.51 | \$130,528.18 | \$292,430.21 | \$2,775,593.90 | \$2,775,593.90 | \$2,775,593.90 |
| 582000 | | | | | | \$23,414.85 | \$173,595.35 | \$223,468.41 | \$420,478.61 | \$420,478.61 | \$420,478.61 |
| 583000 | | | | | | \$276,712.24 | \$313,679.12 | \$506,038.95 | \$1,096,430.31 | \$1,096,430.31 | \$1,096,430.31 |
| 584000 | | | | | | | \$262,876.84 | \$360,587.69 | \$623,464.53 | \$623,464.53 | \$623,464.53 |
| 585000 | | | | | | | | \$4,393.89 | \$4,393.89 | \$4,393.89 | \$4,393.89 |
| 586000 | | | | | | \$20,838.13 | \$183,478.26 | \$1,003,774.30 | \$1,208,090.69 | \$1,208,090.69 | \$1,208,090.69 |
| 587000 | | | | | | \$87,596.16 | \$159,004.81 | \$288,602.93 | \$535,203.90 | \$535,203.90 | \$535,203.90 |
| 588000 | | | | | | \$2,212,966.80 | \$719,619.28 | \$1,474,924.97 | \$4,407,511.05 | \$4,407,511.05 | \$4,407,511.05 |
| 589000 | | | | | | \$25,962.72 | | | \$25,962.72 | \$25,962.72 | \$25,962.72 |
| 590000 | | | | | | \$411,625.57 | \$72,335.84 | \$168,974.13 | \$652,935.54 | \$652,935.54 | \$652,935.54 |
| 591000 | | | | | | | \$96,077.75 | \$152,168.65 | \$248,246.40 | \$248,246.40 | \$248,246.40 |
| 592000 | | | | | | \$6,721.55 | \$83,099.58 | \$333,884.26 | \$423,705.39 | \$423,705.39 | \$423,705.39 |
| 593000 | | | | | | | \$592,177.82 | \$1,239,854.84 | \$1,832,032.66 | \$1,832,032.66 | \$1,832,032.66 |
| 594000 | | | | | | | \$172,717.88 | \$358,204.09 | \$530,921.97 | \$530,921.97 | \$530,921.97 |
| 595000 | | | | | | | \$60,534.49 | \$187,142.70 | \$247,677.19 | \$247,677.19 | \$247,677.19 |
| 596000 | | | | | | | \$10,714.10 | \$81,968.64 | \$92,682.74 | \$92,682.74 | \$92,682.74 |
| 597000 | | | | | | | \$5,279.07 | \$21,946.05 | \$27,225.12 | \$27,225.12 | \$27,225.12 |
| 598000 | | | | | | \$82,434.61 | \$55,453.82 | \$125,878.49 | \$263,766.92 | \$263,766.92 | \$263,766.92 |
| 901000 | \$112,038.72 | | | | | \$112,038.72 | | | | \$112,038.72 | \$112,038.72 |
| 902000 | | \$135,333.12 | \$120,267.89 | \$1,308,963.82 | \$1,564,564.83 | | | \$167.67 | \$167.67 | \$1,564,732.50 | \$1,564,732.50 |
| 903000 | \$3,901,868.11 | \$1,409.43 | \$260,227.70 | \$507,576.41 | \$4,671,081.65 | | \$56,594.97 | \$92,813.77 | \$149,408.74 | \$4,820,490.39 | \$4,820,490.39 |
| 905000 | \$96,353.85 | | | | \$96,353.85 | | | | | \$96,353.85 | \$96,353.85 |
| 908000 | \$27,012.27 | \$103,726.05 | \$36,423.38 | \$142,434.80 | \$309,596.50 | | | | | \$309,596.50 | \$309,596.50 |
| 909000 | | \$188,102.20 | | | \$188,102.20 | | | | | \$188,102.20 | \$188,102.20 |
| 910000 | \$41,827.40 | | | | \$41,827.40 | | | | | \$41,827.40 | \$41,827.40 |
| 920000 | \$18,600,275.35 | \$348,848.97 | \$99,030.02 | \$251,513.89 | \$19,299,668.23 | \$1,329,665.95 | | \$128,126.96 | \$1,457,792.91 | \$20,757,461.14 | \$20,757,461.14 |
| 921000 | \$363,531.30 | \$3,445.38 | | | \$366,976.68 | \$11,216.00 | | | \$11,216.00 | \$378,192.68 | \$378,192.68 |
| 923000 | \$27,677.52 | | | | \$27,677.52 | \$9,106.98 | | \$1,456.20 | \$10,563.18 | \$38,240.70 | \$38,240.70 |
| 925100 | -\$0.02 | | | | -\$0.02 | | | | | -\$0.02 | -\$0.02 |
| 926100 | \$259,334.02 | \$8,475.11 | | \$1,083.62 | \$268,892.75 | \$95,151.03 | | | \$95,151.03 | \$364,043.78 | \$364,043.78 |
| 928000 | \$574,511.94 | \$1,681.40 | \$88,829.05 | \$399,871.29 | \$1,064,893.68 | \$16,375.44 | \$168,850.01 | \$162,685.17 | \$347,910.62 | \$1,412,804.30 | \$1,412,804.30 |
| 930200 | \$173,008.34 | \$57,193.18 | | \$4,791.39 | \$234,992.91 | \$157,675.87 | | | \$157,675.87 | \$392,668.78 | \$392,668.78 |
| 931000 | | \$11.33 | | | \$11.33 | | | | | \$11.33 | \$11.33 |
| 935000 | \$1,145,971.51 | \$214,504.67 | \$41,787.18 | \$22,319.41 | \$1,424,582.77 | \$401,107.46 | \$16,124.91 | \$5,950.84 | \$423,183.21 | \$1,847,765.98 | \$1,847,765.98 |
| Grand Total | \$25,323,410.31 | \$1,062,730.84 | \$646,565.22 | \$2,638,554.63 | \$29,671,261.00 | \$34,161,343.59 | \$3,342,440.55 | \$7,216,368.83 | \$44,720,152.97 | \$74,391,413.97 | \$74,391,413.97 |

| Allocation Factors: | Alloc Factor | WA | ID | TOTAL |
|---------------------|--------------|---------|---------|----------|
| P/T Ratio | 1 | 65.390% | 34.610% | 100.000% |
| Number of Cust | 2 | 65.581% | 34.419% | 100.000% |
| Distr Op Exp | 3 | 67.766% | 32.234% | 100.000% |
| 4-Factor | 4 | 68.595% | 31.405% | 100.000% |

| | WA Allocation | WA Allocated | WA Direct | All Employee Total | Less Executives | Total Test Period |
|-----|---------------|--------------|-----------|--------------------|-----------------|-------------------|
| | | | | | See Adj. 3.05 | |
| (1) | 65.390% | \$147,877 | \$0 | \$147,877 | \$0 | \$147,877 |
| (1) | 65.390% | \$560,391 | \$0 | \$560,391 | \$0 | \$560,391 |
| (1) | 65.390% | \$343,654 | \$0 | \$343,654 | \$0 | \$343,654 |
| (1) | 65.390% | \$368,090 | \$0 | \$368,090 | \$0 | \$368,090 |
| (1) | 65.390% | \$172,532 | \$0 | \$172,532 | \$0 | \$172,532 |
| (1) | 65.390% | \$55,547 | \$0 | \$55,547 | \$0 | \$55,547 |
| (1) | 65.390% | \$13,060 | \$0 | \$13,060 | \$0 | \$13,060 |
| (1) | 65.390% | \$527,830 | \$0 | \$527,830 | \$0 | \$527,830 |
| (1) | 65.390% | \$178,902 | \$0 | \$178,902 | \$0 | \$178,902 |
| (1) | 65.390% | \$54,055 | \$0 | \$54,055 | \$0 | \$54,055 |
| (1) | 65.390% | \$1,015,871 | \$0 | \$1,015,871 | \$0 | \$1,015,871 |
| (1) | 65.390% | \$8,692 | \$0 | \$8,692 | \$0 | \$8,692 |
| (1) | 65.390% | \$332,256 | \$0 | \$332,256 | \$0 | \$332,256 |
| (1) | 65.390% | \$3,333,878 | \$0 | \$3,333,878 | \$0 | \$3,333,878 |
| (1) | 65.390% | \$106,047 | \$0 | \$106,047 | \$0 | \$106,047 |
| (1) | 65.390% | \$141 | \$0 | \$141 | \$0 | \$141 |
| (1) | 65.390% | \$332,922 | \$0 | \$332,922 | \$0 | \$332,922 |
| (1) | 65.390% | \$135,847 | \$0 | \$135,847 | \$0 | \$135,847 |
| (1) | 65.390% | \$353,778 | \$0 | \$353,778 | \$0 | \$353,778 |
| (1) | 65.390% | \$1,213,401 | \$0 | \$1,213,401 | \$0 | \$1,213,401 |
| (1) | 65.390% | \$336,673 | \$0 | \$336,673 | \$0 | \$336,673 |
| (1) | 65.390% | \$1,937 | \$0 | \$1,937 | \$0 | \$1,937 |
| (1) | 65.390% | \$74,697 | \$0 | \$74,697 | \$0 | \$74,697 |
| (1) | 65.390% | \$0 | \$0 | \$0 | \$0 | \$0 |
| (1) | 65.390% | \$232,479 | \$0 | \$232,479 | \$0 | \$232,479 |
| (1) | 65.390% | \$143,191 | \$0 | \$143,191 | \$0 | \$143,191 |
| (1) | 65.390% | \$229,957 | \$0 | \$229,957 | \$0 | \$229,957 |
| (1) | 65.390% | \$5,441 | \$0 | \$5,441 | \$0 | \$5,441 |
| (1) | 65.390% | \$318,739 | \$0 | \$318,739 | \$0 | \$318,739 |
| (1) | 65.390% | \$79,398 | \$0 | \$79,398 | \$0 | \$79,398 |
| (1) | 65.390% | \$175,239 | \$0 | \$175,239 | \$0 | \$175,239 |
| (1) | 65.390% | \$2,710,101 | \$0 | \$2,710,101 | -\$101,488 | \$2,608,613 |
| (1) | 65.390% | \$875,981 | \$0 | \$875,981 | -\$684 | \$875,297 |
| (1) | 65.390% | \$3,037 | \$0 | \$3,037 | \$0 | \$3,037 |
| (1) | 65.390% | \$33,663 | \$0 | \$33,663 | \$0 | \$33,663 |
| (1) | 65.390% | \$425,288 | \$0 | \$425,288 | \$0 | \$425,288 |

| | | | | | | |
|-----|---------|--------------|-------------|--------------|--------------|--------------|
| (1) | 65.390% | \$568,499 | \$0 | \$568,499 | \$0 | \$568,499 |
| (1) | 65.390% | \$371,941 | \$0 | \$371,941 | \$0 | \$371,941 |
| (1) | 65.390% | \$0 | \$0 | \$0 | \$0 | \$0 |
| (1) | 65.390% | \$146,545 | \$0 | \$146,545 | \$0 | \$146,545 |
| (1) | 65.390% | \$29,639 | \$0 | \$29,639 | \$0 | \$29,639 |
| (1) | 65.390% | \$634,882 | \$0 | \$634,882 | \$0 | \$634,882 |
| (1) | 65.390% | \$10,010 | \$0 | \$10,010 | \$0 | \$10,010 |
| (1) | 65.390% | \$235,643 | \$0 | \$235,643 | \$0 | \$235,643 |
| (1) | 65.390% | \$214,207 | \$0 | \$214,207 | \$0 | \$214,207 |
| (1) | 65.390% | \$283,377 | \$0 | \$283,377 | \$0 | \$283,377 |
| (1) | 65.390% | \$15,911 | \$925 | \$16,836 | \$0 | \$16,836 |
| (1) | 65.390% | \$8,739 | \$0 | \$8,739 | \$0 | \$8,739 |
| (3) | 67.766% | \$1,594,287 | \$292,430 | \$1,886,717 | -\$48,154 | \$1,838,564 |
| (3) | 67.766% | \$15,867 | \$223,468 | \$239,336 | \$0 | \$239,336 |
| (3) | 67.766% | \$187,517 | \$506,039 | \$693,556 | \$0 | \$693,556 |
| (3) | 67.766% | \$0 | \$360,588 | \$360,588 | \$0 | \$360,588 |
| (3) | 67.766% | \$0 | \$4,394 | \$4,394 | \$0 | \$4,394 |
| (3) | 67.766% | \$14,121 | \$1,003,774 | \$1,017,895 | \$0 | \$1,017,895 |
| (3) | 67.766% | \$59,360 | \$288,603 | \$347,963 | \$0 | \$347,963 |
| (3) | 67.766% | \$1,499,639 | \$1,474,925 | \$2,974,564 | \$0 | \$2,974,564 |
| (3) | 67.766% | \$17,594 | \$0 | \$17,594 | \$0 | \$17,594 |
| (3) | 67.766% | \$278,942 | \$168,974 | \$447,916 | \$0 | \$447,916 |
| (3) | 67.766% | \$0 | \$152,169 | \$152,169 | \$0 | \$152,169 |
| (3) | 67.766% | \$4,555 | \$333,884 | \$338,439 | \$0 | \$338,439 |
| (3) | 67.766% | \$0 | \$1,239,855 | \$1,239,855 | \$0 | \$1,239,855 |
| (3) | 67.766% | \$0 | \$358,204 | \$358,204 | \$0 | \$358,204 |
| (3) | 67.766% | \$0 | \$187,143 | \$187,143 | \$0 | \$187,143 |
| (3) | 67.766% | \$0 | \$81,969 | \$81,969 | \$0 | \$81,969 |
| (3) | 67.766% | \$0 | \$21,946 | \$21,946 | \$0 | \$21,946 |
| (3) | 67.766% | \$55,863 | \$125,878 | \$181,741 | \$0 | \$181,741 |
| (2) | 65.581% | \$73,476 | \$0 | \$73,476 | \$0 | \$73,476 |
| (2) | 65.581% | \$88,753 | \$1,309,131 | \$1,397,884 | \$0 | \$1,397,884 |
| (2) | 65.581% | \$2,559,808 | \$600,390 | \$3,160,199 | \$0 | \$3,160,199 |
| (2) | 65.581% | \$63,190 | \$0 | \$63,190 | \$0 | \$63,190 |
| (2) | 65.581% | \$85,739 | \$142,435 | \$228,174 | \$0 | \$228,174 |
| (2) | 65.581% | \$123,359 | \$0 | \$123,359 | \$0 | \$123,359 |
| (4) | 65.581% | \$27,431 | \$0 | \$27,431 | \$0 | \$27,431 |
| (4) | 68.595% | \$13,910,236 | \$379,641 | \$14,289,877 | -\$1,482,890 | \$12,806,987 |
| (4) | 68.595% | \$259,421 | \$0 | \$259,421 | -\$2,109 | \$257,312 |
| (4) | 68.595% | \$25,232 | \$1,456 | \$26,689 | \$0 | \$26,689 |
| (4) | 68.595% | \$0 | \$0 | \$0 | \$0 | \$0 |
| (4) | 68.595% | \$248,973 | \$1,084 | \$250,056 | \$0 | \$250,056 |
| (4) | 68.595% | \$406,473 | \$562,556 | \$969,029 | -\$69,367 | \$899,662 |
| (4) | 68.595% | \$266,064 | \$4,791 | \$270,856 | -\$50,337 | \$220,519 |
| (4) | 68.595% | \$8 | \$0 | \$8 | \$0 | \$8 |
| (4) | 68.595% | \$1,208,358 | \$28,270 | \$1,236,629 | \$0 | \$1,236,629 |
| | | \$40,494,253 | \$9,854,923 | \$50,349,176 | -\$1,755,028 | \$48,594,149 |

\$1,755,028

| Allocation | | Non-Union | | | | Union | | | | TOTAL LABOR COST | |
|------------|-----------|--------------|-----------|-----------|-----------|--------------|-----------|------------|------------|------------------|--------------|
| Union | Non-Union | Test Period | 2019 | 2020 | 2021 | Test Period | 2019 | 2020 | 2021 | Total 2020 | 2021 |
| | | | 0.00519 | 3.00% | 3.00% | | 0.00714 | 3.00% | 3.00% | | |
| 0% | 100% | \$ 147,877 | \$ 767 | \$ 4,459 | \$ 4,593 | \$ - | \$ - | \$ - | \$ - | \$ 153,104 | \$ 157,697 |
| 88% | 12% | \$ 67,991 | \$ 353 | \$ 2,050 | \$ 2,112 | \$ 492,400 | \$ 3,516 | \$ 14,877 | \$ 15,324 | \$ 596,511 | \$ 613,947 |
| 97% | 3% | \$ 11,420 | \$ 59 | \$ 344 | \$ 355 | \$ 332,234 | \$ 2,372 | \$ 10,038 | \$ 10,339 | \$ 366,807 | \$ 377,501 |
| 97% | 3% | \$ 11,992 | \$ 62 | \$ 362 | \$ 372 | \$ 356,098 | \$ 2,543 | \$ 10,759 | \$ 11,082 | \$ 392,898 | \$ 404,352 |
| 55% | 45% | \$ 77,158 | \$ 400 | \$ 2,327 | \$ 2,397 | \$ 95,374 | \$ 681 | \$ 2,882 | \$ 2,968 | \$ 181,790 | \$ 187,155 |
| 0% | 100% | \$ 55,547 | \$ 288 | \$ 1,675 | \$ 1,725 | \$ - | \$ - | \$ - | \$ - | \$ 57,511 | \$ 59,236 |
| 98% | 2% | \$ 239 | \$ 1 | \$ 7 | \$ 7 | \$ 12,821 | \$ 92 | \$ 387 | \$ 399 | \$ 13,946 | \$ 14,353 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 527,830 | \$ 3,769 | \$ 15,948 | \$ 16,426 | \$ 563,973 | \$ 580,400 |
| 95% | 5% | \$ 8,219 | \$ 43 | \$ 248 | \$ 255 | \$ 170,683 | \$ 1,219 | \$ 5,157 | \$ 5,312 | \$ 190,880 | \$ 196,447 |
| 82% | 18% | \$ 9,821 | \$ 51 | \$ 296 | \$ 305 | \$ 44,234 | \$ 316 | \$ 1,336 | \$ 1,377 | \$ 57,431 | \$ 59,112 |
| 1% | 99% | \$ 1,009,975 | \$ 5,242 | \$ 30,457 | \$ 31,370 | \$ 5,896 | \$ 42 | \$ 178 | \$ 183 | \$ 1,051,973 | \$ 1,083,527 |
| 0% | 100% | \$ 8,692 | \$ 45 | \$ 262 | \$ 270 | \$ - | \$ - | \$ - | \$ - | \$ 8,999 | \$ 9,269 |
| 11% | 89% | \$ 294,593 | \$ 1,529 | \$ 8,884 | \$ 9,150 | \$ 37,663 | \$ 269 | \$ 1,138 | \$ 1,172 | \$ 345,248 | \$ 355,570 |
| 100% | 0% | \$ 2,383 | \$ 12 | \$ 72 | \$ 74 | \$ 3,331,495 | \$ 23,787 | \$ 100,658 | \$ 103,678 | \$ 3,562,086 | \$ 3,665,838 |
| 81% | 19% | \$ 20,258 | \$ 105 | \$ 611 | \$ 629 | \$ 85,788 | \$ 613 | \$ 2,592 | \$ 2,670 | \$ 112,637 | \$ 115,936 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 141 | \$ 1 | \$ 4 | \$ 4 | \$ 150 | \$ 155 |
| 31% | 69% | \$ 229,319 | \$ 1,190 | \$ 6,915 | \$ 7,123 | \$ 103,603 | \$ 740 | \$ 3,130 | \$ 3,224 | \$ 348,122 | \$ 358,469 |
| 93% | 7% | \$ 9,949 | \$ 52 | \$ 300 | \$ 309 | \$ 125,898 | \$ 899 | \$ 3,804 | \$ 3,918 | \$ 144,820 | \$ 149,047 |
| 89% | 11% | \$ 40,296 | \$ 209 | \$ 1,215 | \$ 1,252 | \$ 313,481 | \$ 2,238 | \$ 9,472 | \$ 9,756 | \$ 376,668 | \$ 387,675 |
| 88% | 12% | \$ 150,271 | \$ 780 | \$ 4,532 | \$ 4,667 | \$ 1,063,130 | \$ 7,591 | \$ 32,122 | \$ 33,085 | \$ 1,291,510 | \$ 1,329,263 |
| 78% | 22% | \$ 73,566 | \$ 382 | \$ 2,218 | \$ 2,285 | \$ 263,107 | \$ 1,879 | \$ 7,950 | \$ 8,188 | \$ 357,289 | \$ 367,762 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 1,937 | \$ 14 | \$ 59 | \$ 60 | \$ 2,070 | \$ 2,130 |
| 1% | 99% | \$ 74,049 | \$ 384 | \$ 2,233 | \$ 2,300 | \$ 648 | \$ 5 | \$ 20 | \$ 20 | \$ 77,359 | \$ 79,679 |
| 46% | 54% | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 100% | 0% | \$ 116 | \$ 1 | \$ 3 | \$ 4 | \$ 232,364 | \$ 1,659 | \$ 7,021 | \$ 7,231 | \$ 248,394 | \$ 255,629 |
| 14% | 86% | \$ 123,274 | \$ 640 | \$ 3,717 | \$ 3,829 | \$ 19,917 | \$ 142 | \$ 602 | \$ 620 | \$ 148,912 | \$ 153,361 |
| 17% | 83% | \$ 190,863 | \$ 991 | \$ 5,756 | \$ 5,928 | \$ 39,094 | \$ 279 | \$ 1,181 | \$ 1,217 | \$ 239,380 | \$ 246,525 |
| 90% | 10% | \$ 519 | \$ 3 | \$ 16 | \$ 16 | \$ 4,922 | \$ 35 | \$ 149 | \$ 153 | \$ 5,796 | \$ 5,965 |
| 90% | 10% | \$ 30,569 | \$ 159 | \$ 922 | \$ 949 | \$ 288,170 | \$ 2,058 | \$ 8,707 | \$ 8,968 | \$ 339,552 | \$ 349,470 |
| 91% | 9% | \$ 7,020 | \$ 36 | \$ 212 | \$ 218 | \$ 72,378 | \$ 517 | \$ 2,187 | \$ 2,252 | \$ 84,602 | \$ 87,073 |
| 0% | 100% | \$ 175,239 | \$ 909 | \$ 5,284 | \$ 5,443 | \$ - | \$ - | \$ - | \$ - | \$ 181,433 | \$ 186,876 |
| 0% | 100% | \$ 2,608,613 | \$ 13,539 | \$ 78,665 | \$ 81,024 | \$ - | \$ - | \$ - | \$ - | \$ 2,700,816 | \$ 2,781,841 |
| 1% | 99% | \$ 869,031 | \$ 4,510 | \$ 26,206 | \$ 26,992 | \$ 6,266 | \$ 45 | \$ 189 | \$ 195 | \$ 906,442 | \$ 933,630 |
| 0% | 100% | \$ 3,037 | \$ 16 | \$ 92 | \$ 94 | \$ - | \$ - | \$ - | \$ - | \$ 3,145 | \$ 3,239 |
| 0% | 100% | \$ 33,663 | \$ 175 | \$ 1,015 | \$ 1,046 | \$ - | \$ - | \$ - | \$ - | \$ 34,853 | \$ 35,898 |
| 0% | 100% | \$ 425,288 | \$ 2,207 | \$ 12,825 | \$ 13,210 | \$ - | \$ - | \$ - | \$ - | \$ 440,320 | \$ 453,529 |

| | | | | | | | | | | | |
|------|------|---------------|------------|------------|------------|---------------|------------|------------|------------|--------------|--------------|
| 1% | 99% | \$ 564,748 | \$ 2,931 | \$ 17,030 | \$ 17,541 | \$ 3,751 | \$ 27 | \$ 113 | \$ 117 | \$ 588,717 | \$ 606,375 |
| 0% | 100% | \$ 370,168 | \$ 1,921 | \$ 11,163 | \$ 11,498 | \$ 1,773 | \$ 13 | \$ 54 | \$ 55 | \$ 385,146 | \$ 396,699 |
| 0% | 100% | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ - | \$ - | \$ - | \$ - | \$ 0 | \$ 0 |
| 90% | 10% | \$ 15,294 | \$ 79 | \$ 461 | \$ 475 | \$ 131,251 | \$ 937 | \$ 3,966 | \$ 4,085 | \$ 156,073 | \$ 160,633 |
| 91% | 9% | \$ 2,563 | \$ 13 | \$ 77 | \$ 80 | \$ 27,076 | \$ 193 | \$ 818 | \$ 843 | \$ 31,584 | \$ 32,506 |
| 50% | 50% | \$ 319,814 | \$ 1,660 | \$ 9,644 | \$ 9,934 | \$ 315,068 | \$ 2,250 | \$ 9,520 | \$ 9,805 | \$ 667,760 | \$ 687,499 |
| 44% | 56% | \$ 5,598 | \$ 29 | \$ 169 | \$ 174 | \$ 4,412 | \$ 32 | \$ 133 | \$ 137 | \$ 10,510 | \$ 10,822 |
| 28% | 72% | \$ 170,576 | \$ 885 | \$ 5,144 | \$ 5,298 | \$ 65,067 | \$ 465 | \$ 1,966 | \$ 2,025 | \$ 246,128 | \$ 253,451 |
| 100% | 0% | \$ 20 | \$ 0 | \$ 1 | \$ 1 | \$ 214,186 | \$ 1,529 | \$ 6,471 | \$ 6,666 | \$ 228,874 | \$ 235,540 |
| 100% | 0% | \$ 45 | \$ 0 | \$ 1 | \$ 1 | \$ 283,332 | \$ 2,023 | \$ 8,561 | \$ 8,817 | \$ 302,780 | \$ 311,598 |
| 91% | 9% | \$ 1,582 | \$ 8 | \$ 48 | \$ 49 | \$ 15,254 | \$ 109 | \$ 461 | \$ 475 | \$ 17,936 | \$ 18,460 |
| 97% | 3% | \$ 234 | \$ 1 | \$ 7 | \$ 7 | \$ 8,506 | \$ 61 | \$ 257 | \$ 265 | \$ 9,330 | \$ 9,602 |
| 11% | 89% | \$ 1,627,439 | \$ 8,446 | \$ 49,077 | \$ 50,549 | \$ 211,125 | \$ 1,507 | \$ 6,379 | \$ 6,570 | \$ 1,910,543 | \$ 1,967,663 |
| 95% | 5% | \$ 13,163 | \$ 68 | \$ 397 | \$ 409 | \$ 226,173 | \$ 1,615 | \$ 6,834 | \$ 7,039 | \$ 255,288 | \$ 262,736 |
| 76% | 24% | \$ 167,157 | \$ 868 | \$ 5,041 | \$ 5,192 | \$ 526,399 | \$ 3,758 | \$ 15,905 | \$ 16,382 | \$ 735,509 | \$ 757,083 |
| 99% | 1% | \$ 3,757 | \$ 20 | \$ 113 | \$ 117 | \$ 356,830 | \$ 2,548 | \$ 10,781 | \$ 11,105 | \$ 385,154 | \$ 396,376 |
| 1% | 99% | \$ 4,337 | \$ 23 | \$ 131 | \$ 135 | \$ 56 | \$ 0 | \$ 2 | \$ 2 | \$ 4,551 | \$ 4,688 |
| 93% | 7% | \$ 74,479 | \$ 387 | \$ 2,246 | \$ 2,313 | \$ 943,416 | \$ 6,736 | \$ 28,505 | \$ 29,360 | \$ 1,085,128 | \$ 1,116,801 |
| 74% | 26% | \$ 89,418 | \$ 464 | \$ 2,696 | \$ 2,777 | \$ 258,545 | \$ 1,846 | \$ 7,812 | \$ 8,046 | \$ 368,828 | \$ 379,651 |
| 74% | 26% | \$ 784,844 | \$ 4,073 | \$ 23,668 | \$ 24,378 | \$ 2,189,720 | \$ 15,635 | \$ 66,161 | \$ 68,145 | \$ 3,152,246 | \$ 3,244,769 |
| 2% | 98% | \$ 17,248 | \$ 90 | \$ 520 | \$ 536 | \$ 346 | \$ 2 | \$ 10 | \$ 11 | \$ 18,227 | \$ 18,774 |
| 42% | 58% | \$ 258,587 | \$ 1,342 | \$ 7,798 | \$ 8,032 | \$ 189,329 | \$ 1,352 | \$ 5,720 | \$ 5,892 | \$ 470,021 | \$ 483,944 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 152,169 | \$ 1,086 | \$ 4,598 | \$ 4,736 | \$ 162,588 | \$ 167,324 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 338,439 | \$ 2,416 | \$ 10,226 | \$ 10,532 | \$ 361,614 | \$ 372,146 |
| 100% | 0% | \$ 4,680 | \$ 24 | \$ 141 | \$ 145 | \$ 1,235,175 | \$ 8,819 | \$ 37,320 | \$ 38,439 | \$ 1,324,599 | \$ 1,363,183 |
| 99% | 1% | \$ 1,820 | \$ 9 | \$ 55 | \$ 57 | \$ 356,384 | \$ 2,545 | \$ 10,768 | \$ 11,091 | \$ 382,672 | \$ 393,819 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 187,143 | \$ 1,336 | \$ 5,654 | \$ 5,824 | \$ 199,957 | \$ 205,781 |
| 99% | 1% | \$ 1,083 | \$ 6 | \$ 33 | \$ 34 | \$ 80,886 | \$ 578 | \$ 2,444 | \$ 2,517 | \$ 87,546 | \$ 90,096 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 21,946 | \$ 157 | \$ 663 | \$ 683 | \$ 23,449 | \$ 24,132 |
| 85% | 15% | \$ 27,646 | \$ 143 | \$ 834 | \$ 859 | \$ 154,095 | \$ 1,100 | \$ 4,656 | \$ 4,796 | \$ 193,270 | \$ 198,924 |
| 0% | 100% | \$ 73,476 | \$ 381 | \$ 2,216 | \$ 2,282 | \$ - | \$ - | \$ - | \$ - | \$ 76,073 | \$ 78,355 |
| 81% | 19% | \$ 268,417 | \$ 1,393 | \$ 8,094 | \$ 8,337 | \$ 1,129,467 | \$ 8,064 | \$ 34,126 | \$ 35,150 | \$ 1,484,712 | \$ 1,528,199 |
| 18% | 82% | \$ 2,575,594 | \$ 13,367 | \$ 77,669 | \$ 79,999 | \$ 584,604 | \$ 4,174 | \$ 17,663 | \$ 18,193 | \$ 3,291,265 | \$ 3,389,458 |
| 27% | 73% | \$ 46,428 | \$ 241 | \$ 1,400 | \$ 1,442 | \$ 16,762 | \$ 120 | \$ 506 | \$ 522 | \$ 65,979 | \$ 67,942 |
| 0% | 100% | \$ 228,174 | \$ 1,184 | \$ 6,881 | \$ 7,087 | \$ - | \$ - | \$ - | \$ - | \$ 236,239 | \$ 243,326 |
| 0% | 100% | \$ 123,359 | \$ 640 | \$ 3,720 | \$ 3,832 | \$ - | \$ - | \$ - | \$ - | \$ 127,720 | \$ 131,551 |
| 0% | 100% | \$ 27,431 | \$ 142 | \$ 827 | \$ 852 | \$ - | \$ - | \$ - | \$ - | \$ 28,400 | \$ 29,252 |
| 3% | 97% | \$ 12,460,265 | \$ 64,669 | \$ 375,748 | \$ 387,020 | \$ 346,722 | \$ 2,476 | \$ 10,476 | \$ 10,790 | \$13,271,146 | \$13,668,956 |
| 8% | 92% | \$ 237,792 | \$ 1,234 | \$ 7,171 | \$ 7,386 | \$ 19,520 | \$ 139 | \$ 590 | \$ 607 | \$ 267,054 | \$ 275,047 |
| 5% | 95% | \$ 25,484 | \$ 132 | \$ 768 | \$ 792 | \$ 1,205 | \$ 9 | \$ 36 | \$ 37 | \$ 27,672 | \$ 28,501 |
| | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (0) | \$ (0) |
| 39% | 61% | \$ 152,912 | \$ 794 | \$ 4,611 | \$ 4,750 | \$ 97,144 | \$ 694 | \$ 2,935 | \$ 3,023 | \$ 262,113 | \$ 269,886 |
| 0% | 100% | \$ 899,596 | \$ 4,669 | \$ 27,128 | \$ 27,942 | \$ 66 | \$ 0 | \$ 2 | \$ 2 | \$ 931,464 | \$ 959,407 |
| 56% | 44% | \$ 97,987 | \$ 509 | \$ 2,955 | \$ 3,044 | \$ 122,532 | \$ 875 | \$ 3,702 | \$ 3,813 | \$ 232,373 | \$ 239,230 |
| 0% | 100% | \$ 8 | \$ 0 | \$ 0 | \$ 0 | \$ - | \$ - | \$ - | \$ - | \$ 8 | \$ 8 |
| 57% | 43% | \$ 530,165 | \$ 2,752 | \$ 15,988 | \$ 16,467 | \$ 706,463 | \$ 5,044 | \$ 21,345 | \$ 21,986 | \$ 1,303,743 | \$ 1,342,195 |
| 41% | 59% | \$ 29,044,238 | \$ 150,740 | \$ 875,849 | \$ 902,125 | \$ 19,549,911 | \$ 139,586 | \$ 590,685 | \$ 608,405 | \$50,959,414 | \$52,469,945 |

Adjustment **\$ 290,326** **\$ 1,466,534** **\$ 1,510,530**

TOTAL **\$ 3,267,390**

Break- Out by Functional Area

| | | | |
|---------------------------|---------------|---------------------|-----|
| Transmission & Production | 5000-579000 | \$ 1,168,889 | 36% |
| Distribution | 580000-598001 | \$ 712,885 | 22% |
| Customer Accounts | 901000-905001 | \$ 315,340 | 10% |
| Customer Service | 908000-910001 | \$ 25,166 | 1% |
| Admin and General | 920000-935001 | \$ 1,045,110 | 32% |
| | | \$ 3,267,390 | |

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 | | \$0 | |
| Factor to adjust Jan 1 2019 - March 26, 2019 | | | |
| | 87/365 = | \$0 | |
| Adjustment % to annualize Increase | | <u>\$0</u> | |
| 2020 Adjustment | | <u>\$0</u> | |
| March 26, 2021 increase | | \$0 | |
| Factor to adjust March 26, 2022-September 30, 2022 | | | |
| | 187/365= | 0.512 | |
| Adjustment % partial year 2022 | | <u>0.000%</u> | 3.00000% |

ADMIN

| | | | |
|---|----------|---------------|----------|
| March 5, 2019 increase | | 3.00% | |
| Factor to adjust Jan 1 2019 - March 5, 2019 | | | |
| | 63/365= | 0.173 | |
| Adjustment % to annualize Increase | | <u>0.519%</u> | |
| 2020 Adjustment | | <u>3.00%</u> | |
| March 1, 2021 increase | | 3.00% | |
| Factor to adjust March 1, 2022-September 30, 2022 | | | |
| | 183/365= | 0.501 | |
| | | | 3.00000% |

Prep by: AMB