

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

Line No.	DESCRIPTION	Pro Forma Employee Benefits E-PEB
	Adjustment Number	3.06
	Workpaper Reference	
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	392
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	392
Distribution		
13	Operating Expenses	247
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	247
17	Customer Accounting	112
18	Customer Service & Information	11
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	358
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	358
25	Total Electric Expenses	1,120
26	OPERATING INCOME BEFORE FIT	(1,120)
FEDERAL INCOME TAX		
27	Current Accrual	(235)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$885)
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

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).**

Prep by: AMB

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%	57.13%	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	
Adjustment % to annualize Increase		<u>0.714%</u>	
2020 Adjustment		<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%
Adjustment % partial year 2022		<u>0.000%</u>	

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		<u>3.00%</u>	
Factor to adjust March 1, 2022-September 30, 2022			
	183/365=		3.00000%

Prep by: AMB