

AVISTA UTILITIES**Summary**

12 Months Ending 09/30/15

		35.213%		
		Non-Exec YE 2016 Pro Forma Incr	Union Non-Exec YE 2017 Pro Forma Incr	Non-Exec TOTAL Pro Forma Incr
<u>Washington Electric</u>				
Total Production	26.48%	\$ 447,019	\$ 88,770	\$ 535,789
Total Transmission	7.65%	\$ 129,103	\$ 27,084	\$ 156,187
Total Production and Transmission	33.92%	\$ 576,122	\$ 115,854	\$ 691,976
			\$	\$ -
Total Distribution	25.49%	\$ 430,328	\$ 82,332	\$ 512,660
			\$	\$ -
Customer Accounts	10.68%	\$ 180,269	\$ 40,741	\$ 221,010
Cust Service & Info	0.98%	\$ 16,571	\$ 3,745	\$ 20,316
Sales & Marketing	0.00%	\$ -	\$ -	\$ -
			\$	\$ -
Admin and General - Proforma	28.72%	\$ 484,772	\$ 109,558	\$ 594,330
			\$	\$ -
Total WA Electric Expense	100.00%	\$ 1,688,062	\$ 352,230	\$ 2,040,292
Original Adjustment		\$ 1,722,474	\$ 352,544	\$ 2,075,018
Change		\$ (34,412)	\$ (314)	\$ (34,726)

Notes:

2016 - Union Contract Approved, Non-Union increases will be actual 03.2016. Board Approved November 2015.

2017 - Union Contract Approved.

AVISTA UTILITIES**Summary**

12 Months Ending 09/30/15

		43.748%		
		Non-Exec YE 2016 Pro Forma Incr	Union Non-Exec YE 2017 Pro Forma Incr	Non-Exec TOTAL Pro Forma Incr
<u>Washington Gas</u>				
Total Production	3.13%	\$ 15,898	\$ 4,464	\$ 20,362
			\$	\$ -
Total Underground Storage	0.03%	\$ 150	\$ 42	\$ 192
			\$	\$ -
Total Distribution	45.85%	\$ 232,489	\$ 54,361	\$ 286,850
			\$	\$ -
customer Accounts	23.11%	\$ 117,237	\$ 30,721	\$ 147,958
Cust Service & Info	1.76%	\$ 8,913	\$ 2,503	\$ 11,416
Sales & Marketing		\$ -	\$ -	\$ -
			\$	\$ -
Admin& General - Pro-Forma	26.13%	\$ 132,511	\$ 37,205	\$ 169,716
			\$	\$ -
Total WA Gas Expense	100.01%	\$ 507,198	\$ 129,296	\$ 636,494
Original Adjustment		\$ 514,568	\$ 129,382	\$ 643,950
Change		\$ (7,370)	\$ (86)	\$ (7,456)

Notes:

2016 - Union Contract Approved, Non-Union increases will be actual 03.2016. Board Approved November 2015.

2017 - Union Contract Approved.

AVISTA UTILITIES

Percentage Increase Adjustments
2015 - 2016 - 2017 Labor Adjustments

UNION

March 26, 2015 increase	3.00%
Factor to adjust October 1, 2014 - March 26, 2015	
177/365 =	0.485
Adjustment % for remaining 2015 Increase	<u>1.455%</u>
2016 Increase	<u>3.10%</u> 6 year average (%)
March 28, 2017 too Dec 31, 2017	3.00%
279/365=	0.764
Adjustment % for remaining 2017 Increase	<u>2.292%</u>

ADMIN

March 1, 2015 increase	3.00%
Factor to adjust October 1, 2014 - Feb 28, 2015	
151/365=	0.414
Adjustment % to Annualize 2015 Increase	<u>1.242%</u>
2016 Increase	<u>2.80%</u> 6 year average (%)
Factor to adjust March 1, 2017 - December 31, 2017	3.00%
306/365=	0.838
Adjustment % for remaining 2015 Increase	<u>2.514%</u>

AVISTA UTILITIES

Washington and Idaho
Electric System Labor Dollars
12 Months Ending 09/30/15

	Total	Amount to Allocate	Direct Washington	Alloc Wash	Total Wash	Direct Idaho	Alloc Idaho	Total Idaho
Production								
Steam								
500	124,390.00	123,268.00	1,122.00	79,766.72	80,888.72	0.00	43,501.28	43,501.28
501	794,003.00	794,003.00	0.00	513,799.34	513,799.34	0.00	280,203.66	280,203.66
502	480,455.00	480,455.00	0.00	310,902.43	310,902.43	0.00	169,552.57	169,552.57
505	465,140.00	465,140.00	0.00	300,992.09	300,992.09	0.00	164,147.91	164,147.91
506	188,409.00	188,409.00	0.00	121,919.46	121,919.46	0.00	66,489.54	66,489.54
507	(18,016.00)	(18,016.00)	0.00	(11,658.15)	(11,658.15)	0.00	(6,357.85)	(6,357.85)
510	124,860.00	124,860.00	0.00	80,796.91	80,796.91	0.00	44,063.09	44,063.09
511	4,763.00	4,763.00	0.00	3,082.14	3,082.14	0.00	1,680.86	1,680.86
512	567,656.00	567,656.00	0.00	367,330.20	367,330.20	0.00	200,325.80	200,325.80
513	57,804.00	57,804.00	0.00	37,404.97	37,404.97	0.00	20,399.03	20,399.03
514	118,786.00	118,786.00	0.00	76,866.42	76,866.42	0.00	41,919.58	41,919.58
Total Steam	2,908,250.00	2,907,128.00	1,122.00	1,881,202.53	1,882,324.53	0.00	1,025,925.47	1,025,925.47
Hydro								
	Notes:							
535	1,114,251.00	1,114,251.00	0.00	721,031.82	721,031.82	0.00	393,219.18	393,219.18
536	39,716.00	39,716.00	0.00	25,700.22	25,700.22	0.00	14,015.78	14,015.78
537	392,154.00	392,154.00	0.00	253,762.85	253,762.85	0.00	138,391.15	138,391.15
538	4,156,495.00	4,156,495.00	0.00	2,689,667.91	2,689,667.91	0.00	1,466,827.09	1,466,827.09
539	88,824.00	88,824.00	0.00	57,478.01	57,478.01	0.00	31,345.99	31,345.99
541	545,446.00	545,446.00	0.00	352,958.11	352,958.11	0.00	192,487.89	192,487.89
542	158,479.00	158,479.00	0.00	102,551.76	102,551.76	0.00	55,927.24	55,927.24
543	193,924.00	193,924.00	0.00	125,488.22	125,488.22	0.00	68,435.78	68,435.78
544	1,189,967.00	1,189,967.00	0.00	770,027.65	770,027.65	0.00	419,939.35	419,939.35
545	265,239.00	265,239.00	0.00	171,636.16	171,636.16	0.00	93,602.84	93,602.84
Total Hydro	8,144,495.00	8,144,495.00	0.00	5,270,302.71	5,270,302.71	0.00	2,874,192.29	2,874,192.29
Other Generation								
546	102,758.00	102,758.00	0.00	66,494.70	66,494.70	0.00	36,263.30	36,263.30
548	156,449.00	156,449.00	0.00	101,238.15	101,238.15	0.00	55,210.85	55,210.85
549	18,783.00	18,783.00	0.00	12,154.48	12,154.48	0.00	6,628.52	6,628.52
551	254,245.00	254,245.00	0.00	164,521.94	164,521.94	0.00	89,723.06	89,723.06
552	381.00	381.00	0.00	246.55	246.55	0.00	134.45	134.45
553	309,265.00	249,287.00	59,978.00	161,313.62	221,291.62	0.00	87,973.38	87,973.38
554	33,121.00	33,121.00	0.00	21,432.60	21,432.60	0.00	11,688.40	11,688.40
Total Other Generation	875,002.00	815,024.00	59,978.00	527,402.04	587,380.04	0.00	287,621.96	287,621.96
Other Power Supply								
556	397,767.00	397,767.00	0.00	257,395.03	257,395.03	0.00	140,371.97	140,371.97
557	3,341,499.00	3,341,499.00	0.00	2,162,284.00	2,162,284.00	0.00	1,179,215.00	1,179,215.00
Total Oth Power Supply	3,739,266.00	3,739,266.00	0.00	2,419,679.03	2,419,679.03	0.00	1,319,586.97	1,319,586.97
		0.00						
Total Production	15,667,013.00	15,605,913.00	61,100.00	10,098,586.31	10,159,686.31	0.00	5,507,326.69	5,507,326.69

AVISTA UTILITIES
Washington and Idaho
Electric System Labor Dollars
12 Months Ending 09/30/15

	Total	Amount to Allocate	Direct Washington	Alloc Wash	Total Wash	Direct Idaho	Alloc Idaho	Total Idaho
Transmission								
560	1,080,425.00	1,080,425.00	0.00	699,143.02	699,143.02	0.00	381,281.98	381,281.98
561	804,813.00	1,510,328.00	0.00	977,333.25	977,333.25	0.00	532,994.75	532,994.75
562	705,515.00	162,869.00	0.00	105,392.53	105,392.53	0.00	57,476.47	57,476.47
563	162,869.00	62,822.00	0.00	40,652.12	40,652.12	0.00	22,169.88	22,169.88
564	62,822.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
566	431,165.00	431,165.00	0.00	279,006.87	279,006.87	0.00	152,158.13	152,158.13
567	20,513.00	20,513.00	0.00	13,273.96	13,273.96	0.00	7,239.04	7,239.04
568	434,484.00	434,179.00	0.00	280,957.23	280,957.23	305.00	153,221.77	153,526.77
569	267,141.00	262,460.00	1,368.00	169,837.87	171,205.87	3,313.00	92,622.13	95,935.13
570	640,663.00	632,486.00	7,539.00	409,281.69	416,820.69	638.00	223,204.31	223,842.31
571	38,195.00	36,310.00	1,071.00	23,496.20	24,567.20	814.00	12,813.80	13,627.80
572	4,568.00	4,367.00	0.00	2,825.89	2,825.89	201.00	1,541.11	1,742.11
573	26,850.00	24,786.00	2,064.00	16,039.02	18,103.02	0.00	8,746.98	8,746.98
Total Transmission	4,680,023.00	4,662,710.00	12,042.00	3,017,239.65	3,029,281.65	5,271.00	1,645,470.35	1,650,741.35
Distribution								
580	2,385,970.00	1,659,407.00	496,453.00	1,106,376.43	1,602,829.43	230,110.00	553,030.57	783,140.57
581	325,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
582	958,760.00	36,950.00	146,682.00	24,635.67	171,317.67	142,348.00	12,314.33	154,662.33
583	548,097.00	287,462.00	440,017.00	191,659.54	631,676.54	231,281.00	95,802.46	327,083.46
584	(100.00)	0.00	385,322.00	0.00	385,322.00	162,675.00	0.00	162,675.00
585	15,037.00	0.00	6,729.00	0.00	6,729.00	8,308.00	0.00	8,308.00
586	1,054,565.00	30,315.00	830,593.00	20,211.92	850,804.92	193,657.00	10,103.08	203,760.08
587	391,265.00	77,119.00	169,924.00	51,417.55	221,341.55	144,222.00	25,701.45	169,923.45
588	4,296,418.00	1,897,962.00	1,531,335.00	1,265,428.20	2,796,763.20	867,121.00	632,533.80	1,499,654.80
589	17,697.00	17,537.00	160.00	11,692.44	11,852.44	0.00	5,844.56	5,844.56
590	509,402.00	436,525.00	45,129.00	291,044.31	336,173.31	27,748.00	145,480.69	173,228.69
591	167,373.00	0.00	107,275.00	0.00	107,275.00	60,098.00	0.00	60,098.00
592	475,277.00	48,134.00	331,247.00	32,092.38	363,339.38	95,896.00	16,041.62	111,937.62
593	1,501,488.00	0.00	983,860.00	0.00	983,860.00	517,628.00	0.00	517,628.00
594	583,789.00	0.00	402,243.00	0.00	402,243.00	181,546.00	0.00	181,546.00
595	414,062.00	194,456.00	162,843.00	129,649.65	292,492.65	56,763.00	64,806.35	121,569.35
596	338,137.00	0.00	234,206.00	0.00	234,206.00	103,931.00	0.00	103,931.00
597	13,190.00	0.00	8,414.00	0.00	8,414.00	4,776.00	0.00	4,776.00
598	231,410.00	56,539.00	130,973.00	37,696.25	168,669.25	43,898.00	18,842.75	62,740.75
Total Distribution	14,227,817.00	4,742,406.00	6,413,405.00	3,161,904.34	9,575,309.34	3,072,006.00	1,580,501.66	4,652,507.66

AVISTA UTILITIES

Washington and Idaho
Electric System Labor Dollars
12 Months Ending 09/30/15

	Total	Amount to Allocate	Direct Washington	Alloc Wash	Total Wash	Direct Idaho	Alloc Idaho	Total Idaho
Customer Accounts								
901	209,106.00	209,106.00	0.00	137,328.27	137,328.27	0.00	71,777.73	71,777.73
902	1,619,065.00	107,360.00	1,370,414.00	70,507.61	1,440,921.61	141,291.00	36,852.39	178,143.39
903	4,220,794.00	3,559,589.00	433,756.00	2,337,724.48	2,771,480.48	227,449.00	1,221,864.52	1,449,313.52
905	109,788.00	109,788.00	0.00	72,102.17	72,102.17	0.00	37,685.83	37,685.83
Total Cust Accounts	6,158,753.00	3,985,843.00	1,804,170.00	2,617,662.53	4,421,832.53	368,740.00	1,368,180.47	1,736,920.47
Cust Service & Info								
908	402,521.00	212,194.00	139,732.00	139,356.29	279,088.29	50,595.00	72,837.71	123,432.71
909	194,357.00	194,357.00	0.00	127,642.02	127,642.02	0.00	66,714.98	66,714.98
910	(402.00)	(402.00)	0.00	(264.01)	(264.01)	0.00	(137.99)	(137.99)
Total Cust Svc & Info	596,476.00	406,149.00	139,732.00	266,734.30	406,466.30	50,595.00	139,414.70	190,009.70
Sales								
911	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
916	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Admin & General								
920	14,500,967.00	14,245,951.00	171,225.00	9,673,000.73	9,844,225.73	83,791.00	4,572,950.27	4,656,741.27
921	144,471.00	128,730.00	15,741.00	87,407.67	103,148.67	0.00	41,322.33	41,322.33
923	21,859.00	21,859.00	0.00	14,842.26	14,842.26	0.00	7,016.74	7,016.74
925	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
927	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
928	1,136,676.00	429,570.00	568,190.00	277,974.75	846,164.75	138,916.00	151,595.25	290,511.25
930	216,747.00	201,140.00	5,502.00	136,574.06	142,076.06	10,105.00	64,565.94	74,670.94
935	1,424,642.00	1,358,165.00	18,411.00	922,194.04	940,605.04	48,066.00	435,970.97	484,036.97
Total Admin & Gen	17,445,362.00	16,385,415.00	779,069.00	11,111,993.51	11,891,062.51	280,878.00	5,273,421.50	5,554,299.50
Total Electric Labor	58,775,444.00	45,788,436.00	9,209,518.00	30,274,120.64	39,483,638.64	3,777,490.00	15,514,315.37	19,291,805.37
	58,775,444.00	45,788,436.00	9,209,518.00			3,777,490.00		

Allocation Factors:	Alloc	WA	ID	TOTAL
	1	64.710%	35.290%	100.000%
P/T Ratio	2	65.674%	34.326%	100.000%
Number of Cust	3	66.673%	33.327%	100.000%
Distr Op Exp	4	67.900%	32.100%	100.000%
4-Factor				

Bench Request 10.1 - Attachment A

Adjustment No. 3.02 (Electric) and
3.00 (Natural Gas)

AVISTA UTILITIES
Washington and Idaho
Natural Gas System Labor Dollars
12 Months Ending 09/30/15

	Total	Allocated	Direct Wash	Alloc Wash	Total Wash	Direct Idaho	Alloc Idaho	Total Idaho
Production								
807	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
807.xx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
813	566,510.00	566,510.00	0.00	389,974.15	389,974.15	0.00	176,535.85	176,535.85
Total Production	566,510.00	566,510.00	0.00	389,974.15	389,974.15	0.00	176,535.85	176,535.85
Underground Storage								
814	5,194.00	5,194.00	0.00	3,679.43	3,679.43	0.00	1,514.57	1,514.57
820	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Underground Storage	5,194.00	5,194.00	0.00	3,679.43	3,679.43	0.00	1,514.57	1,514.57
Distribution								
870	841,569.00	596,496.00	206,566.00	422,068.64	628,634.64	38,507.00	174,427.36	212,934.36
871	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
872	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
874	1,408,760.00	511,041.00	752,043.00	344,308.76	1,096,351.76	145,676.00	166,732.24	312,408.24
875	48,749.00	0.00	34,791.00	0.00	34,791.00	13,958.00	0.00	13,958.00
876	1,012.00	0.00	587.00	0.00	587.00	425.00	0.00	425.00
877	59,023.00	0.00	32,019.00	0.00	32,019.00	27,004.00	0.00	27,004.00
878	101,950.00	36,568.00	53,225.00	24,637.32	77,862.32	12,157.00	11,930.68	24,087.68
879	1,214,513.00	88,744.00	664,065.00	59,790.38	723,855.38	461,704.00	28,953.62	490,657.62
880	1,072,745.00	370,161.00	511,946.00	249,392.27	761,338.27	190,638.00	120,768.73	311,406.73
881	7,749.00	4,600.00	3,149.00	3,099.20	6,248.20	0.00	1,500.80	1,500.80
885	54,159.00	0.00	24,852.00	0.00	24,852.00	29,307.00	0.00	29,307.00
886	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
887	685,245.00	130.00	473,752.00	87.59	473,839.59	211,363.00	42.41	211,405.41
888	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
889	107,190.00	0.00	84,005.00	0.00	84,005.00	23,185.00	0.00	23,185.00
890	32,923.00	0.00	10,892.00	0.00	10,892.00	22,031.00	0.00	22,031.00
891	28,496.00	0.00	12,604.00	0.00	12,604.00	15,892.00	0.00	15,892.00
892	709,342.00	3,609.00	430,399.00	2,431.53	432,830.53	275,334.00	1,177.47	276,511.47
893	991,296.00	334,753.00	440,607.00	225,536.49	666,143.49	215,936.00	109,216.51	325,152.51
894	87,219.00	87,141.00	(33.00)	58,710.38	58,677.38	111.00	28,430.62	28,541.62
Total Distribution	7,451,940.00	2,033,243.00	3,735,469.00	1,390,062.56	5,125,531.56	1,683,228.00	643,180.44	2,326,408.44
Customer Accounts								
901	130,687.00	130,687.00	0.00	86,655.94	86,655.94	0.00	44,031.06	44,031.06
902	1,015,926.00	67,115.00	860,498.00	44,502.61	905,000.61	88,313.00	22,612.39	110,925.39
903	2,582,659.00	2,222,618.00	248,648.00	1,473,773.54	1,722,421.54	111,393.00	748,844.46	860,237.46
905	68,639.00	68,639.00	0.00	45,513.15	45,513.15	0.00	23,125.85	23,125.85
Total Cust Accounts	3,797,911.00	2,489,059.00	1,109,146.00	1,650,445.24	2,759,591.24	199,706.00	838,613.76	1,038,319.76

Bench Request 10.1 - Attachment A

Adjustment No. 3.02 (Electric) and
3.00 (Natural Gas)

AVISTA UTILITIES
Washington and Idaho
Natural Gas System Labor Dollars
12 Months Ending 09/30/15

	Total	Allocated	Direct Wash	Alloc Wash	Total Wash	Direct Idaho	Alloc Idaho	Total Idaho
Cust Service & Info								
908	195,785.00	76,830.00	87,328.00	50,944.44	138,272.44	31,627.00	25,885.56	57,512.56
909	121,469.00	121,469.00	0.00	80,543.66	80,543.66	0.00	40,925.34	40,925.34
910	(251.00)	(251.00)	0.00	(166.43)	(166.43)	0.00	(84.57)	(84.57)
Total Cust Svc & Info	317,003.00	198,048.00	87,328.00	131,321.67	218,649.67	31,627.00	66,726.33	98,353.33
Sales								
911	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
912	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
913	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
916	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Admin & General								
920	3,830,212.00	3,763,296.00	44,258.00	2,662,832.98	2,707,090.98	22,658.00	1,100,463.02	1,123,121.02
921	36,007.00	35,007.00	1,000.00	24,770.25	25,770.25	0.00	10,236.75	10,236.75
922	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
923	4,055.00	4,055.00	0.00	2,869.24	2,869.24	0.00	1,185.76	1,185.76
924	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
925	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
928	295,159.00	106,935.00	145,690.00	75,665.07	221,355.07	42,534.00	31,269.93	73,803.93
930	81,145.00	76,920.00	1,492.00	54,427.05	55,919.05	2,733.00	22,492.95	25,225.95
935	340,660.00	287,127.00	34,191.00	203,165.32	237,356.32	19,342.00	83,961.68	103,303.68
Total Admin & General	4,587,238.00	4,273,340.00	226,631.00	3,023,729.91	3,250,360.91	87,267.00	1,249,610.09	1,336,877.09
Total WA & ID Gas Labor	16,725,796.00	9,565,394.00	5,158,574.00	6,589,212.96	11,747,786.96	2,001,828.00	2,976,181.04	4,978,009.04
	16,725,796.00	9,565,394.00	5,158,574.00			2,001,828.00		

Allocation Factors				Source: G-ALL-12A
	Alloc	WA	ID	TOTAL
Number of Cust	2	66.308%	33.692%	100.000%
Distr Op Exp	3	67.374%	32.626%	100.000%
Four Factor	4	70.758%	29.242%	100.000%
Therms Purchased	6	68.522%	31.478%	100.000%
Throughput	10	68.838%	31.162%	100.000%
System Contract Demand	1	70.840%	29.160%	100.000%

Bench Request 10.1 - Attachment A

Adjustment No. 3.02 (Electric) and
3.00 (Natural Gas)

AVISTA UTILITIES

Adjusted Electric Labor Dollars - Washington
12 Months Ending 09/30/15

		Total WA	Adjusted Total WA	2015 Admin 1.242% Union 1.455%	2016 Admin 2.800% Union 3.100%	FLB-TP 2.02 Pro-Forma Labor 2016 Adjustment	Total Test Period Labor YE 2016	
Production								
Steam								
a	500	Supervision & Eng.	80,889	80,889	1,005	2,293	3,298	84,187
	501	Fuel	513,799	513,799	7,476	16,160	23,636	537,435
	502	Steam Expense	310,902	310,902	4,524	9,778	14,302	325,204
	505	Electric Expense	300,992	300,992	4,379	9,467	13,846	314,838
	506	Misc. Steam Pwr. Exp.	121,919	121,919	1,774	3,834	5,608	127,527
	507		(11,658)	(11,658)	(170)	(367)	(537)	(12,195)
a	510	Supervision & Eng.	80,797	80,797	1,003	2,290	3,293	84,090
	511	Structures	3,082	3,082	45	97	142	3,224
	512	Boiler Plant	367,330	367,330	5,345	11,553	16,898	384,228
	513	Electric Plant	37,405	37,405	544	1,176	1,720	39,125
	514	Misc. Steam Plant	76,866	76,866	1,118	2,418	3,536	80,402
	Total Steam		1,882,323	1,882,323	27,043	58,699	85,742	1,968,065
Hydro								
a	535	Supervision & Eng.	721,032	721,032	8,955	20,440	29,395	750,427
Not	536	Water For Power	25,700	25,700	374	808	1,182	26,882
201	537	Hydraulic Expense	253,763	253,763	3,692	7,981	11,673	265,436
201	538	Electric Expense	2,689,668	2,689,668	39,135	84,593	123,728	2,813,396
	539	Misc. Hydro Expense	57,478	57,478	836	1,808	2,644	60,122
a	541	Supervision & Eng.	352,958	352,958	4,384	10,006	14,390	367,348
	542	0	102,552	102,552	1,492	3,225	4,717	107,269
	543	Res., Dams & Wtrways	125,488	125,488	1,826	3,947	5,773	131,261
	544	Electric Plant	770,028	770,028	11,204	24,218	35,422	805,450
	545	Misc. Hydro Plant	171,636	171,636	2,497	5,398	7,895	179,531
	Total Hydro		5,270,303	5,270,303	74,395	162,424	236,819	5,507,122
Other Generation								
a	546	Supervision & Eng.	66,495	66,495	826	1,885	2,711	69,206
	548	Generation Expense	101,238	101,238	1,473	3,184	4,657	105,895
	549	Misc. Other Gen.	12,154	12,154	177	382	559	12,713
a	551	Supervision & Eng.	164,522	164,522	2,043	4,664	6,707	171,229
	552	Structures	247	247	4	8	12	259
	553	Gen. & Elec. Equip.	221,292	221,292	3,220	6,960	10,180	231,472
	554	Misc. Other Gen. Plant	21,433	21,433	312	674	986	22,419
	Total Other Generation		587,381	587,381	8,055	17,757	25,812	613,193
Other Power Supply								
a	556	Sys. Cntrol & Ld. Disp.	257,395	257,395	3,197	7,297	10,494	267,889
a	557/558	Other Expense	2,162,284	2,162,284	26,856	61,296	88,152	2,250,436
	Total Other Power Supply		2,419,679	2,419,679	30,053	68,593	98,646	2,518,325
	Total Production		10,159,686	10,159,686	139,546	307,473	447,019	10,606,705
Transmission								
a	560	Supervision & Eng.	699,143	699,143	8,683	19,819	28,502	727,645
a	561	Load Dispatching	977,333	977,333	12,138	27,705	39,843	1,017,176
	562	Station Expense	105,393	105,393	1,533	3,315	4,848	110,241
	563	Overhead Line Exp.	40,652	40,652	591	1,279	1,870	42,522
	564	Underground Line Exp.	0	0	0	0	0	0
	566	Misc. Trans. Exp.	279,007	279,007	4,060	8,775	12,835	291,842
	567	Transmission Rent	13,274	13,274	193	417	610	13,884
a	568	Supervision & Eng.	280,957	280,957	3,489	7,964	11,453	292,410
	569	Structures	171,206	171,206	2,491	5,385	7,876	179,082
	570	Station Equip.	416,821	416,821	6,065	13,109	19,174	435,995
	571	Overhead Lines	24,567	24,567	357	773	1,130	25,697
	572	Underground Lines	2,826	2,826	41	89	130	2,956
	573	Misc. Trans. Plant	18,103	18,103	263	569	832	18,935
	Total Transmission		3,029,282	3,029,282	39,904	89,199	129,103	3,158,385
Distribution								
a	580	Supervision & Eng.	1,602,829	1,602,829	19,907	45,437	65,344	1,668,173
a	581	Load Dispatching	0	0	0	0	0	0

Bench Request 10.1 - Attachment A

Adjustment No. 3.02 (Electric) and
3.00 (Natural Gas)

AVISTA UTILITIES

Adjusted Electric Labor Dollars - Washington
12 Months Ending 09/30/15

		Total WA	Adjusted Total WA	2015 Admin 1.242% Union 1.455%	2016 Admin 2.800% Union 3.100%	FLB-TP 2.02 Pro-Forma Labor 2016 Adjustment	Total Test Period Labor YE 2016	
582	Station Expense	171,318	171,318	2,493	5,388	7,881	179,199	
583	Overhead Line Exp.	631,677	631,677	9,191	19,867	29,058	660,735	
584	0	385,322	385,322	5,606	12,119	17,725	403,047	
585	St. Lt. & Signl. Sys.	6,729	6,729	98	212	310	7,039	
586	Meter Expense	850,805	850,805	12,379	26,759	39,138	889,943	
587	Cust. Install. Expense	221,342	221,342	3,221	6,961	10,182	231,524	
588	Misc. Dist. Expense	2,796,763	2,796,763	40,693	87,961	128,654	2,925,417	
589	Rent	11,852	11,852	172	373	545	12,397	
a 590	Supervision & Eng.	336,173	336,173	4,175	9,530	13,705	349,878	
591	Structures	107,275	107,275	1,561	3,374	4,935	112,210	
592	Station Equipment	363,339	363,339	5,287	11,427	16,714	380,053	
593	Overhead Lines	983,860	983,860	14,315	30,943	45,258	1,029,118	
594	Undergrd. Lines	402,243	402,243	5,853	12,651	18,504	420,747	
595	Line Transformers	292,493	292,493	4,256	9,199	13,455	305,948	
596	St. Lt. & Signl. Sys.	234,206	234,206	3,408	7,366	10,774	244,980	
597	Meters	8,414	8,414	122	265	387	8,801	
598	Misc. Dist. Expense	168,669	168,669	2,454	5,305	7,759	176,428	
Total Distribution		9,575,309	9,575,309	135,191	295,137	430,328	10,005,637	
Customer Accounts								
a 901	Supervision	137,328	137,328	1,706	3,893	5,599	142,927	
a 902	Meter Reading Exp.	1,440,922	1,440,922	17,896	40,847	58,743	1,499,665	
a 903	Cust. Records & Coll.	2,771,480	2,771,480	34,422	78,565	112,987	2,884,467	
a 905	Misc. Cust. Accts.	72,102	72,102	896	2,044	2,940	75,042	
Total Cust Accounts		4,421,832	4,421,832	54,920	125,349	180,269	4,602,101	
Cust Service & Info								
a 908	Cust. Assistance Exp.	279,088	279,088	3,466	7,912	11,378	290,466	
a 909	Advertising	127,642	127,642	1,585	3,618	5,203	132,845	
a 910	Miscellaneous	(264)	(264)	(3)	(7)	(10)	(274)	
Total Cust Svc & Info		406,466	406,466	5,048	11,523	16,571	423,037	
Sales								
a 911	Supervision	0	0	0	0	0	0	
a 912	Demonstrating & Selling	0	0	0	0	0	0	
a 913	Advertising	0	0	0	0	0	0	
a 916	Misc Cust.Serv & Info	0	0	0	0	0	0	
Total Sales		0	0	0	0	0	0	
Admin & General								
a 920	Salaries	9,844,230	9,844,230	122,265	279,062	401,327	10,245,557	
a 921	Office Supplies & Exp.	103,149	103,149	1,281	2,924	4,205	107,354	
a 923	Outside Services	14,842	14,842	184	421	605	15,447	
a 925	Injuries & Damages	0	0	0	0	0	0	
a 926	Empl. Pensions & Bene.	0	0	0	0	0	0	
a 927	Franchise Requirements	0	0	0	0	0	0	
a 928	Reg. Comm. Expenses	846,165	846,165	10,509	23,987	34,496	880,661	
a 930	Misc. General Exp.	142,076	142,076	1,765	4,028	5,793	147,869	
a 935	Mtce. of Gen. Plant	940,605	940,605	11,682	26,664	38,346	978,951	
Total Admin & General		11,891,067	11,891,067	147,686	337,086	484,772	12,375,839	
Total Electric Labor		39,483,642	39,483,642	522,295	1,165,767	1,688,062	41,171,704	
		39,483,639						
							Union	15,405,197
							Non-Union	25,766,507
								41,171,704

AVISTA UTILITIES

Adjusted Natural Gas System Labor Dollars - Washington
12 Months Ending 09/30/15

			2015	2016	FLB-TP 2.02	Total
2011 to 2013	Total WA	Adjusted Total WA	Admin 1.242% Union 1.455%	Admin 2.800% Union 3.100%	Pro-Forma Labor 2016 Adjustment	Test Period YE 2016
Production						
a 807-Administrative Expenses	0	0	0	0	0	0
a 807-Purchased Gas Expenses	0	0	0	0	0	0
a 813-Other Gas Expenses	389,974	389,974	4,843	11,055	15,898	405,872
Total Production	389,974	389,974	4,843	11,055	15,898	405,872
Underground Storage						
a 814-Oper. supervision & engineering	3,679	3,679	46	104	150	3,829
820-Meas. & reg. station expenses	0	0	0	0	0	0
Total Underground Storage	3,679	3,679	46	104	150	3,829
Distribution						
a 870-Oper. supervision & engineering	628,635	628,635	7,808	17,820	25,628	654,263
871-Distribution Load Dispatching	0	0	0	0	0	0
872	0	0	0	0	0	0
874-Mains & services expenses	1,096,352	1,096,352	15,952	34,481	50,433	1,146,785
875-Meas. & reg. station exp.-General	34,791	34,791	506	1,094	1,600	36,391
876-Meas. & reg. station exp.-Industrial	587	587	9	18	27	614
877-Meas. & reg. station exp.-City gate	32,019	32,019	466	1,007	1,473	33,492
878-Meter & house regulator expenses	77,862	77,862	1,133	2,449	3,582	81,444
879-Customer installations expenses	723,855	723,855	10,532	22,766	33,298	757,153
880-O 2011 to 2013	761,338	761,338	11,077	23,945	35,022	796,360
881-Rents	6,248	6,248	91	197	288	6,536
885-Maint. supervision & engineering	24,852	24,852	362	782	1,144	25,996
886-Structures & Improvements	0	0	0	0	0	0
887-Maint. of mains	473,840	473,840	6,894	14,903	21,797	495,637
888	0	0	0	0	0	0
889-Maint. meas. & reg. st. equip.-General	84,005	84,005	1,222	2,642	3,864	87,869
890-Maint. meas. & reg. st. equip.-Indust	10,892	10,892	158	343	501	11,393
891-Maint. meas. & reg. st. equip.-City gate	12,604	12,604	183	396	579	13,183
892-Maint. of services & lines	432,831	432,831	6,298	13,613	19,911	452,742
893-Maint. meters & house regulators	666,143	666,143	9,692	20,951	30,643	696,786
894	58,677	58,677	854	1,845	2,699	61,376
Total Distribution	5,125,531	5,125,531	73,237	159,252	232,489	5,358,020
Customer Accounts						
a 901-Supervision	86,656	86,656	1,076	2,456	3,532	90,188
902-Meter reading expenses	905,001	905,001	13,168	28,463	41,631	946,632
a 903-Customer records & collection exp	1,722,422	1,722,422	21,392	48,827	70,219	1,792,641
a 905- Misc. customer accounts expenses	45,513	45,513	565	1,290	1,855	47,368
Total Cust Accounts	2,759,592	2,759,592	36,201	81,036	117,237	2,876,829
Cust Service & Info						
a 908-Customer assistance expenses	138,272	138,272	1,717	3,920	5,637	143,909
a 909-Advertising	80,544	80,544	1,000	2,283	3,283	83,827
a 910-Misc Customer Service & Info Exp	(166)	(166)	(2)	(5)	(7)	(173)
Total (2011 to 2013)	218,650	218,650	2,715	6,198	8,913	227,563
Sales						
a 911-Supervision	0	0	0	0	0	0
a 912-Demonstrating & selling expenses	0	0	0	0	0	0
a 913-Advertising	0	0	0	0	0	0
a 916- Misc Sales Expense	0	0	0	0	0	0
Total Sales	0	0	0	0	0	0
Admin & General						

AVISTA UTILITIES

Adjusted Natural Gas System Labor Dollars - Washington
12 Months Ending 09/30/15

2011 to 2013	Total WA	Adjusted Total WA	2015 Admin 1.242% Union 1.455%	2016 Admin 2.800% Union 3.100%	FLB-TP 2.02 Pro-Forma Labor 2016 Adjustment	Total Test Period YE 2016
a 920-Administrative & general salaries	2,707,091	2,707,091	33,622	76,740	110,362	2,817,453
a 921 Office Supplies & Exp.	25,770	25,770	320	731	1,051	26,821
a 922 Admin Expense	0	0	0	0	0	0
a 923-Outside services employed	2,869	2,869	36	81	117	2,986
a 924-Property insurance	0	0	0	0	0	0
a 925-Injuries & damages	0	0	0	0	0	0
a 928-Regulatory commission expenses	221,355	221,355	2,749	6,275	9,024	230,379
a 930-Misc. general expenses	55,919	55,919	695	1,585	2,280	58,199
a 935-Maintenance of general plant	237,356	237,356	2,948	6,729	9,677	247,033
Total Admin & General	3,250,360	3,250,360	40,370	92,141	132,511	3,382,871
Total WA Gas Labor	11,747,786	11,747,786	157,412	349,786	507,198	12,254,984
	11,747,787					
					Union	5,650,389
					Non-Union	6,604,595
						12,254,984