

**Exh. JH-6
Dockets UE-200900, UG-200901,
UE-200894
Witness: Joanna Huang**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION, d/b/a
AVISTA UTILITIES,**

Respondent.

**DOCKETS UE-200900, UG-200901,
UE-200894 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Joanna Huang

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Pro Forma Employee Benefits, Adjustment 3.06

April 21, 2021

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

Line No.	DESCRIPTION	Avista as Filed	
		Pro Forma Employee Benefits	Staff Pro Forma Employee Benefits
	Adjustment Number	3.06	3.06
	Workpaper Reference	E-PEB	E-PEB
REVENUES			
1	Total General Business	\$0	\$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	-	-
	Regulatory 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)	\$0
RATE BASE			
PLANT IN SERVICE			
32	Intangible	\$0	\$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	\$0

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

Line No.	DESCRIPTION	Avista as Filed		Staff	
		Pro Forma Employee Benefits	3.06	Pro Forma Employee Benefits	3.06
	Adjustment Number	3.06		3.06	
	Workpaper Reference	G-PEB		G-PEB	
	REVENUES				
1	Total General Business	\$ -	\$ -	-	-
2	Total Transportation	-	-	-	-
3	Other Revenues	-	-	-	-
4	Total Gas Revenues	-	-	-	-
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	-
6	Purchased Gas Expense	10	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	10	-	-	-
	Underground Storage				
9	Operating Expenses	-	-	-	-
10	Depreciation/Amortization	-	-	-	-
11	Taxes	-	-	-	-
12	Total Underground Storage	-	-	-	-
	Distribution				
13	Operating Expenses	153	-	-	-
14	Depreciation/Amortization	-	-	-	-
15	Taxes	-	-	-	-
16	Total Distribution	153	-	-	-
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	99	-	-	-
25	Total Gas Expense	341	-	-	-
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	\$ (269)	\$ -	-	-
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	-	-
33	Distribution Plant	-	-	-	-
34	General Plant	-	-	-	-
35	Total Plant in Service	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	-	-
37	Distribution Plant	-	-	-	-
38	General Plant	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-
40	NET PLANT	-	-	-	-
	DEFERRED TAXES				
42	Net Plant After DFIT	-	-	-	-
43	GAS INVENTORY	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	-
46	WORKING CAPITAL	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	-	-

Employee Benefits Analysis

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

Task Number	Task Name	2015	2016	2017	2018	Actual 2019	2015-2019 5-Year Average	Avista Proposed Pro-Forma	Staff Proposed Pro-Forma
926220	Health Insurance	20,880,989	25,789,217	22,279,529	\$ 22,645,974	21,829,251		\$ 23,540,000	21,829,251
926221	Health Insure - HDHP			976,977	\$ 1,430,306	1,624,667		\$ 1,570,000	1,624,667
926240	FAS 106	9,349,596	11,411,512	9,992,979	\$ 2,868,055	8,745,377		\$ 11,800,000	8,745,377
926251	FAS 106 NS				\$ 5,673,659				
926225	401 (k)	7,928,615	8,062,842	8,205,323	\$ 9,138,892	9,270,825		\$ 9,827,075	9,270,825
926226	401(K) Non-Elect Con	280,533	492,612	690,399	\$ 905,072	1,090,687		\$ 1,156,128	1,090,687
926230	Pension FAS 87	24,379,430	24,649,327	23,938,095	\$ 21,595,661	24,817,445		\$ 23,500,000	24,817,445
926253	Pension FAS 87 NS				\$ (984,560)				
Grand Total		\$ 62,819,163	\$ 70,405,510	\$ 66,083,302	\$ 63,273,059	\$67,378,252	\$ 65,991,857	\$ 71,393,203	\$ 67,378,252
Requested Increase Amount								\$ 4,014,951	
Requested Increase Percentage								5.96%	