

**Exh. JH-5
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 Labor Executive, Adjustment 3.05

April 21, 2021

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

		Avista as Filed	Staff
Line No.	DESCRIPTION	Pro Forma Labor Exec	Pro Forma Labor Exec
	Adjustment Number	3.05	3.05
	Workpaper Reference	E-PLE	E-PLE
	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	-	-
8	Purchased Power	-	-
9	Depreciation/Amortization	-	-
10	Regulatory Amortization	-	-
11	Taxes	-	-
12	Total Production & Transmission	-	-
	Distribution		
13	Operating Expenses	-	-
14	Depreciation/Amortization	-	-
	Regulatory Amortization		
15	Taxes	-	-
16	Total Distribution	-	-
17	Customer Accounting	-	-
18	Customer Service & Information	-	-
19	Sales Expenses	-	-
	Administrative & General		
20	Operating Expenses	(318)	(466)
21	Depreciation/Amortization	-	-
22	Regulatory Deferrals/Amortization	-	-
23	Taxes	-	-
24	Total Admin. & General	(318)	(466)
25	Total Electric Expenses	(318)	(466)
26	OPERATING INCOME BEFORE FIT	318	466
	FEDERAL INCOME TAX		
27	Current Accrual	67	98
28	Debt Interest	-	-
29	Deferred Income Taxes	-	-
30	Amortized ITC - Noxon	-	-
31	NET OPERATING INCOME	\$251	\$368
	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	Staff
		as Filed	
		Pro Forma Labor Exec	Pro Forma Labor Exec
	Adjsutment Number	3.05	3.05
	Workpaper Reference	G-PLE	G-PLE
	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	-	-
7	Net Nat Gas Storage Trans	-	-
8	Total Production	-	-
	Underground Storage		
9	Operating Expenses	-	-
10	Depreciation/Amortization	-	-
11	Taxes	-	-
12	Total Underground Storage	-	-
	Distribution		
13	Operating Expenses	-	-
14	Depreciation/Amortization	-	-
15	Taxes	-	-
16	Total Distribution	-	-
17	Customer Accounting	-	-
18	Customer Service & Information	-	-
19	Sales Expenses	-	-
	Administrative & General		
20	Operating Expenses	(97)	(142)
21	Depreciation/Amortization	-	-
22	Regulatory Amortizations	-	-
23	Taxes	-	-
24	Total Admin. & General	(97)	(142)
25	Total Gas Expense	(97)	(142)
26	OPERATING INCOME BEFORE FIT	97	142
	FEDERAL INCOME TAX		
27	Current Accrual	20	30
28	Debt Interest	-	-
29	Deferred FIT	-	-
30	AMORT FIT	-	-
31	NET OPERATING INCOME	\$ 77	\$ 112
	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	-	-
41	DEFERRED TAXES		
42	Net Plant After DFIT	-	-
43	REGULATORY		
44	GAIN ON SALE OF BUILDING		
45	OTHER		
46	WORKING CAPITAL		
47	TOTAL RATE BASE	\$ -	\$ -

Avista Utilities
Executive Salaries and Wages Adjustment

Employee	2019 Actual Salary Expense	Less One Leave and Holiday	Total Labor Expense	Amount		Percent	
				Utility	Non-Utility	Utility	Non-Utility
61582	861,001	217,611	643,390	\$ 634,890	\$ 8,499	99%	1%
88740	526,100	74,223	451,877	\$ 451,249	\$ 627	100%	0%
03512	444,321	44,611	399,711	\$ 371,389	\$ 28,322	93%	7%
02565	378,462	73,471	304,991	\$ 281,424	\$ 23,567	92%	8%
00188	368,462	115,909	252,553	\$ 252,467	\$ 87	100%	0%
02552	324,231	47,365	276,865	\$ 271,019	\$ 5,846	98%	2%
85931	320,859	52,854	268,005	\$ 260,339	\$ 7,667	97%	3%
00365	310,311	58,534	251,777	\$ 241,038	\$ 10,739	96%	4%
45464	295,420	35,960	259,461	\$ 257,473	\$ 1,988	99%	1%
05320	295,277	41,344	253,933	\$ 252,528	\$ 1,405	99%	1%
76183	267,629	27,142	240,487	\$ 25,522	\$ 214,965	11%	89%
01750	246,184	39,480	206,704	\$ 193,870	\$ 12,834	94%	6%
00107	222,999	27,292	195,707	\$ 195,707	\$ -	100%	0%
4,861,256				3,688,914	316,546	92%	8%
0.00	4,861,256	855,796	4,005,461	3,688,914			

Updated for Salaries Approved and in Effect 2020

Employee	Approved Salaries 2020	Less One Leave and Holiday	Labor Labor Expense	Amount		Percent	
				Utility	Non-Utility	Utility	Non-Utility
88740	526,100	74,223	451,877	\$ 447,358	\$ 4,519	99%	1%
03512	444,321	44,611	399,710	\$ 371,730	\$ 27,980	93%	7%
02565	0	0	0	\$ -	\$ -	92%	8%
85931	320,859	52,854	268,005	\$ 259,965	\$ 8,040	97%	3%
05320	295,277	41,344	253,933	\$ 251,394	\$ 2,539	99%	1%
02552	324,231	47,365	276,866	\$ 271,329	\$ 5,537	98%	2%
00107	222,999	27,292	195,707	\$ 193,750	\$ 1,957	99%	1% (est)
04682	200,000	36,000	164,000	\$ 162,360	\$ 1,640	99%	1% (est)
02284	200,000	36,000	164,000	\$ 65,600	\$ 98,400	40%	60% (est)
45464	291,000	35,422	255,578	\$ 253,022	\$ 2,556	99%	1%
01750	246,184	39,480	206,704	\$ 194,302	\$ 12,402	94%	6%
00365	308,000	58,098	249,902	\$ 239,906	\$ 9,996	96%	4%
76183	267,629	27,142	240,487	\$ 24,049	\$ 216,438	10%	90%
3,646,600				2,734,765	392,004	87%	13%

Net System Adjustment

\$ (954,149)

Allocated to Washington Electric

0.70578 Note 7

0.69180 Note 4

\$ (465,871)

LMA

Allocated to Washington Gas

0.20513 Note 7

0.72593 Note 4

\$ (142,082)

LMA

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	01/06/2021
CASE NO.:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	UTC Staff	RESPONDER:	Rachel Ezell/Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory
REQUEST NO.:	Staff – 035	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

SUBJECT: Labor & Benefits Expense

REQUEST:

Please provide the following information related to Employee #88740.

- a. Job titles, detailed job descriptions, responsibilities for the 2019 test year
- b. Job titles, detailed job descriptions, responsibilities for 2020
- c. Comparison of job titles, detailed job descriptions, responsibilities for 2019 and 2020
Comparison of job titles, detailed job descriptions, and responsibilities for 2019 and 2020

RESPONSE:

- a. Job Title: President of Avista Corp. Formal job description not available.
- b. President and CEO. Formal job description not available.
- c. Employee #88740 was promoted on 10/1/2019 to President and CEO due to the retirement of the former CEO and Chairman of the Board. The CEO has the primary responsibility for the profitability and growth of the company and is directly accountable to the Board of Directors for all activities of the Company. The CEO, together with the Board of Directors, directs the Company in establishing long-range plans, strategy and policy.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	01/06/2021
CASE NO.:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	UTC Staff	RESPONDER:	Rachel Ezell/Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory
REQUEST NO.:	Staff – 036	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

SUBJECT: Labor & Benefits Expense

REQUEST:

Please provide the following information related to Employee #05320.

- a. Job titles, detailed job descriptions, responsibilities for the 2019 test year
- b. Job titles, detailed job descriptions, responsibilities for 2020
- c. Comparison of job titles, detailed job descriptions, and responsibilities for 2019 and 2020

RESPONSE:

- a. Job Title: Vice President, Energy Delivery. Formal job description not available.
- b. Job Title: Sr Vice President, Energy Delivery and Shared Services. Formal job description not available.
- c. Employee # 05320 was promoted on 10/1/2019 to Sr Vice President, Energy Delivery and Shared Services on 10/1/2019. Increased level of responsibility with the promotion to Senior Vice President and additional responsibilities with the addition of oversight of all of HR and Safety.

**AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	01/06/2021
CASE NO.:	UE-200900 & UG-200901	WITNESS:	Elizabeth Andrews
REQUESTER:	UTC Staff	RESPONDER:	Rachel Ezell/Tia Benjamin
TYPE:	Data Request	DEPT:	Regulatory
REQUEST NO.:	Staff – 037	TELEPHONE:	(509) 495-2225
		EMAIL:	tia.benjamin@avistacorp.com

SUBJECT: Labor & Benefits Expense

REQUEST:

Please provide the following information related to Employee #00107.

- a. Job titles, detailed job descriptions, responsibilities for the 2019 test year
- b. Job titles, detailed job descriptions, responsibilities for 2020
- c. Comparison of job titles, detailed job descriptions, and responsibilities for 2019 and 2020

RESPONSE:

- a. Job Title: Vice President, Safety and HR Shared Services. Formal job description not available.
- b. Job Title: Vice President, Safety and Human Resources. Formal job description not available.
- c. Employee #00107 had an increase in the level of responsibility in 2020 with the retirement of the Sr Vice President, Chief Human Resources Officer on 3/1/2020. With the before mentioned retirement, this position now plans, organizes, directs, and controls a corporate wide strategy, business plan and policies for the effective management of the Company's human resource policies and procedures.