

Exh. JH-4
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 Non-Executive, Adjustment 3.04

April 21, 2021

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

Line No.	DESCRIPTION	as-Filed	
		Pro Forma Labor Non-Exec	Pro Forma Labor Non-Exec
	Adjustment Number	3.04	3.04
	Workpaper Reference	E-PLN	E-PLN
	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	1,169	886
8	Purchased Power	-	-
9	Depreciation/Amortization	-	-
10	Regulatory Amortization	-	-
11	Taxes	-	-
12	Total Production & Transmission	1,169	886
	Distribution		
13	Operating Expenses	713	482
14	Depreciation/Amortization	-	-
15	Regulatory Amortization	-	-
15	Taxes	-	-
16	Total Distribution	713	482
17	Customer Accounting	315	261
18	Customer Service & Information	25	25
19	Sales Expenses	-	-
	Administrative & General		
20	Operating Expenses	1,045	1,005
21	Depreciation/Amortization	-	-
22	Regulatory Deferrals/Amortization	-	-
23	Taxes	-	-
24	Total Admin. & General	1,045	1,005
25	Total Electric Expenses	3,267	2,659
26	OPERATING INCOME BEFORE FIT	(3,267)	(2,659)
	FEDERAL INCOME TAX		
27	Current Accrual	(686)	(558)
28	Debt Interest	-	-
29	Deferred Income Taxes	-	-
30	Amortized ITC - Noxon	-	-
31	NET OPERATING INCOME	(\$2,581)	(\$2,101)
	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 DFTT	-	-
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	Avist as-Filed		Staff	
		Pro Forma Labor Non-Exec	3,04 G-PLN	Pro Forma Labor Non-Exec	3,04 G-PLN
	Adjstment Number		3,04		3,04
	Workpaper Reference		G-PLN		G-PLN
	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	30	30	30	30
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	30	30	30	30
	Underground Storage				
9	Operating Expenses	-	-	-	-
10	Depreciation/Amortization	-	-	-	-
11	Taxes	-	-	-	-
12	Total Underground Storage	-	-	-	-
	Distribution				
13	Operating Expenses	424	283	283	283
14	Depreciation/Amortization	-	-	-	-
15	Taxes	-	-	-	-
16	Total Distribution	424	283	283	283
17	Customer Accounting	203	170	170	170
18	Customer Service & Information	18	18	18	18
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	302	291	291	291
21	Depreciation/Amortization	-	-	-	-
22	Regulatory Amortizations	-	-	-	-
23	Taxes	-	-	-	-
24	Total Admin. & General	302	291	291	291
25	Total Gas Expense	977	792	792	792
26	OPERATING INCOME BEFORE FIT	(977)	(792)	(792)	(792)
	FEDERAL INCOME TAX				
27	Current Accrual	(205)	(166)	(166)	(166)
28	Debt Interest	-	-	-	-
29	Deferred FIT	-	-	-	-
30	Amort 11C	-	-	-	-
31	NET OPERATING INCOME	\$ (772)	\$ (626)	(626)	(626)
	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	NET INVESTMENT	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	-
46	WORKING CAPITAL	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	-	-

Non-Union			
Test Period	2019	2020	2021
	0.00519	3.00%	3.00%
\$ 147,877	\$ 767	\$ 4,459	\$ 4,593
\$ 67,991	\$ 353	\$ 2,050	\$ 2,112
\$ 11,420	\$ 59	\$ 344	\$ 355
\$ 11,992	\$ 62	\$ 362	\$ 372
\$ 77,158	\$ 400	\$ 2,327	\$ 2,397
\$ 55,547	\$ 288	\$ 1,675	\$ 1,725
\$ 239	\$ 1	\$ 7	\$ 7
\$ -	\$ -	\$ -	\$ -
\$ 8,219	\$ 43	\$ 248	\$ 255
\$ 9,821	\$ 51	\$ 296	\$ 305
\$ 1,009,975	\$ 5,242	\$ 30,457	\$ 31,370
\$ 8,692	\$ 45	\$ 262	\$ 270
\$ 294,593	\$ 1,529	\$ 8,884	\$ 9,150
\$ 2,383	\$ 12	\$ 72	\$ 74
\$ 20,258	\$ 105	\$ 611	\$ 629
\$ -	\$ -	\$ -	\$ -
\$ 229,319	\$ 1,190	\$ 6,915	\$ 7,123
\$ 9,949	\$ 52	\$ 300	\$ 309
\$ 40,296	\$ 209	\$ 1,215	\$ 1,252
\$ 150,271	\$ 780	\$ 4,532	\$ 4,667
\$ 73,566	\$ 382	\$ 2,218	\$ 2,285
\$ -	\$ -	\$ -	\$ -
\$ 74,049	\$ 384	\$ 2,233	\$ 2,300
\$ 0	\$ 0	\$ 0	\$ 0
\$ 116	\$ 1	\$ 3	\$ 4
\$ 123,274	\$ 640	\$ 3,717	\$ 3,829
\$ 190,863	\$ 991	\$ 5,756	\$ 5,928
\$ 519	\$ 3	\$ 16	\$ 16
\$ 30,569	\$ 159	\$ 922	\$ 949
\$ 7,020	\$ 36	\$ 212	\$ 218
\$ 175,239	\$ 909	\$ 5,284	\$ 5,443
\$ 2,608,613	\$ 13,539	\$ 78,665	\$ 81,024
\$ 869,031	\$ 4,510	\$ 26,206	\$ 26,992
\$ 3,037	\$ 16	\$ 92	\$ 94
\$ 33,663	\$ 175	\$ 1,015	\$ 1,046
\$ 425,288	\$ 2,207	\$ 12,825	\$ 13,210
\$ 564,748	\$ 2,931	\$ 17,030	\$ 17,541
\$ 370,168	\$ 1,921	\$ 11,163	\$ 11,498
\$ 0	\$ 0	\$ 0	\$ 0
\$ 15,294	\$ 79	\$ 461	\$ 475
\$ 2,563	\$ 13	\$ 77	\$ 80
\$ 319,814	\$ 1,660	\$ 9,644	\$ 9,934
\$ 5,598	\$ 29	\$ 169	\$ 174
\$ 170,576	\$ 885	\$ 5,144	\$ 5,298
\$ 20	\$ 0	\$ 1	\$ 1
\$ 45	\$ 0	\$ 1	\$ 1
\$ 1,582	\$ 8	\$ 48	\$ 49
\$ 234	\$ 1	\$ 7	\$ 7
\$ 1,627,439	\$ 8,446	\$ 49,077	\$ 50,549
\$ 13,163	\$ 68	\$ 397	\$ 409
\$ 167,157	\$ 868	\$ 5,041	\$ 5,192
\$ 3,757	\$ 20	\$ 113	\$ 117
\$ 4,337	\$ 23	\$ 131	\$ 135
\$ 74,479	\$ 387	\$ 2,246	\$ 2,313
\$ 89,418	\$ 464	\$ 2,696	\$ 2,777
\$ 784,844	\$ 4,073	\$ 23,668	\$ 24,378
\$ 17,248	\$ 90	\$ 520	\$ 536
\$ 258,587	\$ 1,342	\$ 7,798	\$ 8,032
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 4,680	\$ 24	\$ 141	\$ 145
\$ 1,820	\$ 9	\$ 55	\$ 57
\$ -	\$ -	\$ -	\$ -
\$ 1,083	\$ 6	\$ 33	\$ 34
\$ -	\$ -	\$ -	\$ -
\$ 27,646	\$ 143	\$ 834	\$ 859
\$ 73,476	\$ 381	\$ 2,216	\$ 2,282
\$ 268,417	\$ 1,393	\$ 8,094	\$ 8,337
\$ 2,575,594	\$ 13,367	\$ 77,669	\$ 79,999
\$ 46,428	\$ 241	\$ 1,400	\$ 1,442
\$ 228,174	\$ 1,184	\$ 6,881	\$ 7,087
\$ 123,359	\$ 640	\$ 3,720	\$ 3,832
\$ 27,431	\$ 142	\$ 827	\$ 852
\$ 12,460,265	\$ 64,669	\$ 375,748	\$ 387,020
\$ 237,792	\$ 1,234	\$ 7,171	\$ 7,386
\$ 25,484	\$ 132	\$ 768	\$ 792
\$ -	\$ -	\$ -	\$ -
\$ 152,912	\$ 794	\$ 4,611	\$ 4,750

Union			
Test Period	2019	2020	2021
	0.00714	3.00%	0.00%
\$ -	\$ -	\$ -	\$ -
\$ 492,400	\$ 3,516	\$ 14,877	\$ -
\$ 332,234	\$ 2,372	\$ 10,038	\$ -
\$ 356,098	\$ 2,543	\$ 10,759	\$ -
\$ 95,374	\$ 681	\$ 2,882	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 12,821	\$ 92	\$ 387	\$ -
\$ 527,830	\$ 3,769	\$ 15,948	\$ -
\$ 170,683	\$ 1,219	\$ 5,157	\$ -
\$ 44,234	\$ 316	\$ 1,336	\$ -
\$ 5,896	\$ 42	\$ 178	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 37,663	\$ 269	\$ 1,138	\$ -
\$ 3,331,495	\$ 23,787	\$ 100,658	\$ -
\$ 85,788	\$ 613	\$ 2,592	\$ -
\$ 141	\$ 1	\$ 4	\$ -
\$ 103,603	\$ 740	\$ 3,130	\$ -
\$ 125,898	\$ 899	\$ 3,804	\$ -
\$ 313,481	\$ 2,238	\$ 9,472	\$ -
\$ 1,063,130	\$ 7,591	\$ 32,122	\$ -
\$ 263,107	\$ 1,879	\$ 7,950	\$ -
\$ 1,937	\$ 14	\$ 59	\$ -
\$ 648	\$ 5	\$ 20	\$ -
\$ 0	\$ 0	\$ 0	\$ -
\$ 232,364	\$ 1,659	\$ 7,021	\$ -
\$ 19,917	\$ 142	\$ 602	\$ -
\$ 39,094	\$ 279	\$ 1,181	\$ -
\$ 4,922	\$ 35	\$ 149	\$ -
\$ 288,170	\$ 2,058	\$ 8,707	\$ -
\$ 72,378	\$ 517	\$ 2,187	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 6,266	\$ 45	\$ 189	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 3,751	\$ 27	\$ 113	\$ -
\$ 1,773	\$ 13	\$ 54	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 131,251	\$ 937	\$ 3,966	\$ -
\$ 27,076	\$ 193	\$ 818	\$ -
\$ 315,068	\$ 2,250	\$ 9,520	\$ -
\$ 4,412	\$ 32	\$ 133	\$ -
\$ 65,067	\$ 465	\$ 1,966	\$ -
\$ 214,186	\$ 1,529	\$ 6,471	\$ -
\$ 283,332	\$ 2,023	\$ 8,561	\$ -
\$ 15,254	\$ 109	\$ 461	\$ -
\$ 8,506	\$ 61	\$ 257	\$ -
\$ 211,125	\$ 1,507	\$ 6,379	\$ -
\$ 226,173	\$ 1,615	\$ 6,834	\$ -
\$ 526,399	\$ 3,758	\$ 15,905	\$ -
\$ 356,830	\$ 2,548	\$ 10,781	\$ -
\$ 56	\$ 0	\$ 2	\$ -
\$ 943,416	\$ 6,736	\$ 28,505	\$ -
\$ 258,545	\$ 1,846	\$ 7,812	\$ -
\$ 2,189,720	\$ 15,635	\$ 66,161	\$ -
\$ 346	\$ 2	\$ 10	\$ -
\$ 189,329	\$ 1,352	\$ 5,720	\$ -
\$ 152,169	\$ 1,086	\$ 4,598	\$ -
\$ 338,439	\$ 2,416	\$ 10,226	\$ -
\$ 1,235,175	\$ 8,819	\$ 37,320	\$ -
\$ 356,384	\$ 2,545	\$ 10,768	\$ -
\$ 187,143	\$ 1,336	\$ 5,654	\$ -
\$ 80,886	\$ 578	\$ 2,444	\$ -
\$ 21,946	\$ 157	\$ 663	\$ -
\$ 154,095	\$ 1,100	\$ 4,656	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 1,129,467	\$ 8,064	\$ 34,126	\$ -
\$ 584,604	\$ 4,174	\$ 17,663	\$ -
\$ 16,762	\$ 120	\$ 506	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 346,722	\$ 2,476	\$ 10,476	\$ -
\$ 19,520	\$ 139	\$ 590	\$ -
\$ 1,205	\$ 9	\$ 36	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 97,144	\$ 694	\$ 2,935	\$ -

TOTAL LABOR COST	
Total 2020	2021
\$ 153,104	\$ 157,697
\$ 581,187	\$ 583,299
\$ 356,468	\$ 356,822
\$ 381,816	\$ 382,188
\$ 178,822	\$ 181,219
\$ 57,511	\$ 59,236
\$ 13,547	\$ 13,555
\$ 547,547	\$ 547,547
\$ 185,568	\$ 185,823
\$ 56,054	\$ 56,359
\$ 1,051,790	\$ 1,083,160
\$ 8,999	\$ 9,269
\$ 344,076	\$ 353,226
\$ 3,458,408	\$ 3,458,482
\$ 109,967	\$ 110,596
\$ 146	\$ 146
\$ 344,898	\$ 352,021
\$ 140,902	\$ 141,211
\$ 366,912	\$ 368,164
\$ 1,258,425	\$ 1,263,092
\$ 349,101	\$ 351,386
\$ 2,009	\$ 2,009
\$ 77,339	\$ 79,639
\$ 0	\$ 0
\$ 241,163	\$ 241,167
\$ 148,292	\$ 152,121
\$ 238,163	\$ 244,092
\$ 5,643	\$ 5,659
\$ 330,584	\$ 331,533
\$ 82,350	\$ 82,568
\$ 181,433	\$ 186,876
\$ 2,700,816	\$ 2,781,841
\$ 906,247	\$ 933,240
\$ 3,145	\$ 3,239
\$ 34,853	\$ 35,898
\$ 440,320	\$ 453,529
\$ 588,600	\$ 606,142
\$ 385,091	\$ 396,589
\$ 0	\$ 0
\$ 151,989	\$ 152,464
\$ 30,741	\$ 30,821
\$ 657,955	\$ 667,889
\$ 10,373	\$ 10,547
\$ 244,103	\$ 249,401
\$ 222,208	\$ 222,209
\$ 293,962	\$ 293,964
\$ 17,462	\$ 17,511
\$ 9,065	\$ 9,073
\$ 1,903,973	\$ 1,954,522
\$ 248,249	\$ 248,658
\$ 719,127	\$ 724,319
\$ 374,050	\$ 374,166
\$ 4,549	\$ 4,684
\$ 1,055,769	\$ 1,058,082
\$ 360,782	\$ 363,559
\$ 3,084,100	\$ 3,108,478
\$ 18,216	\$ 18,752
\$ 464,128	\$ 472,160
\$ 157,853	\$ 157,853
\$ 351,081	\$ 351,081
\$ 1,286,159	\$ 1,286,305
\$ 371,581	\$ 371,637
\$ 194,133	\$ 194,133
\$ 85,028	\$ 85,062
\$ 22,766	\$ 22,766
\$ 188,474	\$ 189,333
\$ 76,073	\$ 78,355
\$ 1,449,562	\$ 1,457,899
\$ 3,273,072	\$ 3,353,071
\$ 65,457	\$ 66,899
\$ 236,239	\$ 243,326
\$ 127,720	\$ 131,551
\$ 28,400	\$ 29,252
\$ 13,260,355	\$ 13,647,376
\$ 266,446	\$ 273,832
\$ 27,634	\$ 28,426
\$ (0)	\$ (0)
\$ 259,090	\$ 263,839

\$ 899,596	\$ 4,669	\$ 27,128	\$ 27,942
\$ 97,987	\$ 509	\$ 2,955	\$ 3,044
\$ 8	\$ 0	\$ 0	\$ 0
\$ 530,165	\$ 2,752	\$ 15,988	\$ 16,467
\$ 29,044,238	\$ 150,740	\$ 875,849	\$ 902,125

\$ 66	\$ 0	\$ 2	\$ -
\$ 122,532	\$ 875	\$ 3,702	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 706,463	\$ 5,044	\$ 21,345	\$ -
\$ 19,549,911	\$ 139,586	\$ 590,685	\$ -

\$ 931,462	\$ 959,403
\$ 228,560	\$ 231,603
\$ 8	\$ 8
\$ 1,281,757	\$ 1,298,224
\$ 50,351,009	\$ 51,253,134

Adjustment **\$ 290,326 \$ 1,466,534 \$ 902,125**

TOTAL **\$ 2,658,985**

Break- Out by Functional Area

Transmission & Production	5000-579000	\$ 885,777	33%
Distribution	580000-598001	\$ 481,716	18%
Customer Accounts	901000-905001	\$ 261,476	10%
Customer Service	908000-910001	\$ 25,166	1%
Admin and General	920000-935001	\$ 1,004,850	38%
		\$ 2,658,985	

Non-Union			
Test Period	2019	2020	2021
	0.519%	3.00%	3.00%
\$ 443,769	\$ 2,303	\$ 13,382	\$ 13,784
\$ 8,011	\$ 42	\$ 242	\$ 249
\$ 741,429	\$ 3,848	\$ 22,358	\$ 23,029
\$ 547,257	\$ 2,840	\$ 16,503	\$ 16,998
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 1,683	\$ 9	\$ 51	\$ 52
\$ 45,891	\$ 238	\$ 1,384	\$ 1,425
\$ 238,009	\$ 1,235	\$ 7,177	\$ 7,393
\$ 3,690	\$ 19	\$ 111	\$ 115
\$ 45,860	\$ 238	\$ 1,383	\$ 1,424
\$ 55,111	\$ 286	\$ 1,662	\$ 1,712
\$ (45)	\$ (0)	\$ (1)	\$ (1)
\$ -	\$ -	\$ -	\$ -
\$ 255	\$ 1	\$ 8	\$ 8
\$ 17,646	\$ 92	\$ 532	\$ 548
\$ 10,599	\$ 55	\$ 320	\$ 329
\$ -	\$ -	\$ -	\$ -
\$ 48,268	\$ 251	\$ 1,456	\$ 1,499
\$ 174,587	\$ 906	\$ 5,265	\$ 5,423
\$ 1,697,187	\$ 8,808	\$ 51,180	\$ 52,715
\$ 30,499	\$ 158	\$ 920	\$ 947
\$ 178,282	\$ 925	\$ 5,376	\$ 5,538
\$ 81,037	\$ 421	\$ 2,444	\$ 2,517
\$ 18,020	\$ 94	\$ 543	\$ 560
\$ 3,647,888	\$ 18,933	\$ 110,005	\$ 113,305
\$ 71,045	\$ 369	\$ 2,142	\$ 2,207
\$ 5,805	\$ 30	\$ 175	\$ 180
\$ -	\$ -	\$ -	\$ -
\$ 48,865	\$ 254	\$ 1,474	\$ 1,518
\$ 256,200	\$ 1,330	\$ 7,726	\$ 7,958
\$ 34,795	\$ 181	\$ 1,049	\$ 1,081
\$ 2	\$ 0	\$ 0	\$ 0
\$ 130,722	\$ 678	\$ 3,942	\$ 4,060
\$ 8,582,369	\$ 44,542	\$ 258,807	\$ 266,572

Union			
Test Period	2019	2020	2021
	0.714%	3.00%	0.00%
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 220,304	\$ 1,573	\$ 6,656	\$ -
\$ 749,495	\$ 5,351	\$ 22,645	\$ -
\$ 47,294	\$ 338	\$ 1,429	\$ -
\$ 4,433	\$ 32	\$ 134	\$ -
\$ 32,363	\$ 231	\$ 978	\$ -
\$ 1,492	\$ 11	\$ 45	\$ -
\$ 859,889	\$ 6,140	\$ 25,981	\$ -
\$ 820,280	\$ 5,857	\$ 24,784	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 1,824	\$ 13	\$ 55	\$ -
\$ 391,708	\$ 2,797	\$ 11,835	\$ -
\$ 105,150	\$ 751	\$ 3,177	\$ -
\$ 8,292	\$ 59	\$ 251	\$ -
\$ 33,759	\$ 241	\$ 1,020	\$ -
\$ 575,057	\$ 4,106	\$ 17,375	\$ -
\$ 611,108	\$ 4,363	\$ 18,464	\$ -
\$ 80,788	\$ 577	\$ 2,441	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 738,420	\$ 5,272	\$ 22,311	\$ -
\$ 325,876	\$ 2,327	\$ 9,846	\$ -
\$ 11,011	\$ 79	\$ 333	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 105,705	\$ 755	\$ 3,194	\$ -
\$ 6,028	\$ 43	\$ 182	\$ -
\$ 9	\$ 0	\$ 0	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 14,577	\$ 104	\$ 440	\$ -
\$ 21	\$ 0	\$ 1	\$ -
\$ 32,764	\$ 234	\$ 990	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 180,270	\$ 1,287	\$ 5,447	\$ -
\$ 5,957,919	\$ 42,540	\$ 180,014	\$ -

TOTAL LABOR COST	
Total 2020	2021
\$ 459,455	\$ 473,238
\$ 8,294	\$ 8,543
\$ 996,169	\$ 1,019,198
\$ 1,344,092	\$ 1,361,090
\$ 49,061	\$ 49,061
\$ 4,598	\$ 4,598
\$ 33,572	\$ 33,572
\$ 3,290	\$ 3,342
\$ 939,523	\$ 940,948
\$ 1,097,343	\$ 1,104,736
\$ 3,820	\$ 3,935
\$ 49,374	\$ 50,798
\$ 463,400	\$ 465,111
\$ 109,031	\$ 109,030
\$ 8,602	\$ 8,602
\$ 35,284	\$ 35,292
\$ 614,808	\$ 615,356
\$ 644,909	\$ 645,238
\$ 83,806	\$ 83,806
\$ 49,974	\$ 51,473
\$ 946,761	\$ 952,184
\$ 2,095,225	\$ 2,147,940
\$ 43,000	\$ 43,947
\$ 184,584	\$ 190,121
\$ 83,901	\$ 86,418
\$ 18,657	\$ 19,216
\$ 3,886,478	\$ 3,999,783
\$ 79,809	\$ 82,016
\$ 6,019	\$ 6,200
\$ -	\$ -
\$ 65,714	\$ 67,232
\$ 265,278	\$ 273,235
\$ 70,012	\$ 71,093
\$ 2	\$ 2
\$ 322,346	\$ 326,406
\$ 15,066,191	\$ 15,332,763

Adjustment **\$ 87,082** **\$ 438,821** **\$ 266,572**

TOTAL **\$ 792,475**

Breakout by Function Area

Production	807000-813000	\$ 29,469	4%
Underground Storage	814000-820000	\$ 532	0%
Distribution	870000-894000	\$ 283,090	36%
Customer Accounts	901000-905000	\$ 169,695	21%
Customer Service	908000-910000	\$ 18,417	2%
Admin and General	920000-935000	\$ 291,272	37%
		\$ 792,475	

AVISTA UTILITIES
Percentage Increase Adjustments

UNION

March 26, 2019 increase		\$0
Factor to adjust Jan 1 2019 - March 26, 2019		
	87/365 =	\$0
Adjustment % to annualize Increase		<u>0.714%</u>
2020 Adjustment		<u>3%</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>

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
Adjustment % for partial year 2022		<u>1.503%</u>