WUTC DOCKET: UE-200900 UG-200901 UE-200894 EXHIBIT: JH-6 ADMIT ☑ W/D ☐ REJECT ☐

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,

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

Complainant,

v.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

Respondent.

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)

(000)	S OF DOLLARS)	Avista as Filed	Staff
		Pro Forma	Pro Forma
Line		Employee	Employee
No.	DESCRIPTION	Benefits	Benefits
	Adjustment Number	3.06	3.06
	Workpaper Reference	E-PEB	E-PEB
	REVENUES		
1	Total General Business	\$0	\$0
2	Interdepartmental Sales	30	- 50
3	Sales for Resale		
4	Total Sales of Electricity	-	
5	Other Revenue		
6	Total Electric Revenue		
Ü	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	
12	Total Floduction & Transmission	392	-
	Distribution		
13	Distribution Operating Expenses	247	
14		247	-
14	Depreciation/Amortization Regulatory Amortization	-	-
15	Taxes		
16	Total Distribution	247	
10	Total Distribution	247	
17	Customer Accounting	112	_
18	Customer Service & Information	11	_
19	Sales Expenses	- 11	-
19	Sales Expenses		
	Administrative & General		
20	Operating Expenses	358	
21	Depreciation/Amortization	336	-
22	Regulatory Deferrals/Amortization	-	-
23	Taxes	-	-
24	Total Admin. & General	358	
25	Total Electric Expenses	1,120	
20	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	_	-
	Total Accumulated Depreciation		_
44	NET PLANT		
45	DEFERRED TAXES	-	
46	Net Plant After DFIT	-	-
	DEFERRED DEBITS AND CREDITS & OTHER	-	-
	WORKING CAPITAL	-	-
49	TOTAL RATE BASE	\$0	\$0

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

(0003	OF DOLLARS)	Avista	Staff			
		as Filed	,			
		Pro Forma	Pro Forma			
Line	DESCRIPTION	Employee	Employee Benefits 3.06			
No.	Adjsutment Number	Benefits 3.06				
	Workpaper Reference	G-PEB	G-PEB			
1	REVENUES Total General Business	\$ -	s -			
2	Total Transportation					
3	Other Revenues	_	_			
4	Total Gas Revenues		-			
	EXPENSES Production Frances					
	Production Expenses City Gate Purchases					
5 6	Purchased Gas Expense	10	-			
7	Net Nat Gas Storage Trans	10	-			
8	Total Production	10				
	Underground Storage					
9	Operating Expenses	-	-			
10	Depreciation/Amortization	-	-			
11 12	Taxes 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	-	-			
20	Administrative & General					
20 21	Operating Expenses	99	-			
22	Depreciation/Amortization Regulatory Amortizations	-	-			
23	Taxes	_				
24	Total Admin. & General	99	-			
25	Total Gas Expense	341	-			
26	OPERATING INCOME BEFORE FIT	(341)) -			
	FEDERAL WOOME TAX					
27	FEDERAL INCOME TAX Current Accrual	(72	`			
28	Debt Interest	(72	-			
29	Deferred FIT	-	-			
30	Amort ITC	_	_			
31	NET OPERATING INCOME	\$ (269)) \$ -			
	RATE BASE					
	PLANT IN SERVICE					
32	Underground Storage	\$ -	\$ -			
33	Distribution Plant	-	-			
34 35	General Plant Total Plant in Service		-			
55						
	ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-	-			
37	Distribution Plant	-	-			
38 39	General Plant Total Accumulated Depreciation/Amortization		-			
40	NET PLANT		-			
41	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	s -	\$ -			

(000'S OF DOLLARS)

(000'S OF DOL													
Benefits Analy	/sis												
AVISTA UTILITIE WASHINGTON E TWELVE MONTE (000'S OF DOLLA	ELECTRIC RESULT HS ENDED DECEM		2015	2016	2017	2018	2019	2020	2021	2022			
			Rate year pro forma										
UE-140188	Test year 6/30/2013	2014	2015 53,951,000	2016							(3,494,110)	-6.08%	2,756,688
UE-150205	Test year 9/30/2014	Test period actual 51,194,312		Sate year pro forma 59,921,200							8,726,888	17.05%	2,019,030
UE-160228	Test year 9/30/2015		Test period actual 57,902,170		Rate year pro forma 62,145,878						4,243,708	7.33%	
				Test period actual		Rate year pro forma							
UE-170485	Test year 12/31/2016			2016 70,409,510	2017 70,690,986	2018 69,690,986	ı				(718,524)	-1.02%	6,417,927
						Test period actual	Rate year pro forma						
UE-190335	Test year					2018	2019						
	12/31/2018					63,273,059	73,027,454				9,754,395	15.42%	5,649,202
UE-200900	Test year 12/31/2019						Test period actual 2019			Rate year pro forma 2022			
	12/31/2019						67,378,252			71,393,203	4,014,951	5.96%	
Total													16,842,847

Employee Benefits Analysis

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

									Avista	Staff
						Actual			Proposed	Proposed
Task Number	Task Name	2015	2016	2017	2018	2019	2	015-2019	Pro-Forma	Pro-Forma
							5-Y	ear Average		
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 Increa	se Amount								\$ 4,014,951	
Requested Increa	se Percentage					-			5.96%	