

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

UG 389

In the Matter of)
)
AVISTA CORPORATION)
)
Request for a General Rate Revision.)
_____)

**OPENING TESTIMONY OF
BRADLEY G. MULLINS
ON BEHALF OF
ALLIANCE OF WESTERN ENERGY CONSUMERS**

July 21, 2020

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EXHIBIT LIST

AWEC/101 – Qualification Statement of Bradley G. Mullins

AWEC/102 – Revenue Requirement Summary

AWEC/103 – Miscellaneous Non-Labor O&M Expense Adjustment

AWEC/104 – AWEC Proposed Rate Spread (with Customer Impact Offset)

AWEC/105 – Avista Responses to Data Requests

I. INTRODUCTION AND SUMMARY

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Q. PLEASE STATE YOUR NAME AND OCCUPATION.

A. My name is Bradley G. Mullins. I am a Consultant for MW Analytics, an independent consulting firm representing utility customers before state public utility commissions in the Northwest and Intermountain West. My witness qualification statement can be found at Exhibit AWEC/101.

Q. PLEASE IDENTIFY THE PARTY ON WHOSE BEHALF YOU ARE TESTIFYING.

A. I am testifying on behalf of the Alliance of Western Energy Consumers (“AWEC”). AWEC is a non-profit trade association whose members are large energy users in the Western United States, including customers receiving gas sales and transportation services from Avista Corporation (“Avista”).

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. I discuss my initial review of Avista’s proposed \$6,777,000 revenue requirement increase, or 9.8% margin rate increase, including several adjustments to Avista’s initial proposal. Further, I discuss and respond to Avista’s proposed rate spread.

Q. WHAT WAS THE SCOPE OF YOUR REVIEW?

A. I reviewed Avista’s filed revenue requirement and rate design models. I conducted two rounds of data requests on revenue requirement and reviewed Avista’s responses to those requests, as well as Avista’s response to the data requests submitted by Staff and CUB.

Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.

A. Based on my initial review I recommend a margin revenue requirement increase of \$2,815,000 or 4.08%, based on the adjustments detailed in Table 1, below. Further I recommend applying a Customer Impact Offset (“CIO”) against the cost of service results to mitigate the

1 rate impact of the rate increase to certain rate classes, rather than using an arbitrary rate spread
2 as proposed by Avista.

Table 1
Revenue Requirement Recommendation
(\$000)

Initial Filing	6,777	9.83%
Adjustments		
Cost of Capital	(1,092)	
2019 Capital (Allocation Factor)	(212)	
2020 Capital (Avg. Depr)	(724)	
2020 Capital (State ADIT)	(29)	
2020 Capital (2020 Net Salvage)	(13)	
2021 Growth Capital Additions	(294)	
O&M Escalation	(568)	
Executive Wage Increase	(26)	
Non-Executive Labor	(329)	
CARES Act Benefits	(494)	
Uncollectible Accounts	(89)	
Outside Legal Expenses	(54)	
Misc O&M	(76)	
Tax Benefit of Interest	39	
Total Adjustments	(3,962)	
Adjusted	2,815	4.08%

II. REVENUE REQUIREMENT

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a. Cost of Capital Stipulation

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Q. WHAT IS THE REVENUE REQUIREMENT IMPACT OF THE MAY 18, 2020 COST OF CAPITAL STIPULATION?

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A. In the May 18, 2020 cost of capital stipulation, parties agreed to use a 9.40% return on equity

8

and a 5.07% cost of debt, resulting in an overall rate of return of 7.24%. Relative to the 7.5%

1 rate of return Avista proposed in its initial filing, the agreed-upon rate of return results in a
2 \$1,092,000 reduction to revenue requirement.

3 **b. 2019 EOP Capital Forecast**

4 **Q. HOW HAS AVISTA'S CAPITAL FORECAST IMPACTED REVENUE**
5 **REQUIREMENT?**

6 A. Avista's revenue requirement in this proceeding established rate base using a December 31,
7 2021 valuation date, with capital additions forecast through the end of 2021. The impact of
8 these adjustments can be found in adjustments 2.06, 2.07 and 2.08. The collective impact of
9 these adjustments is a \$4,452,000 increase to revenue requirement, over half the revenue
10 increase Avista is seeking in this proceeding.

11 **Q. HOW DOES AVISTA PERFORM ITS CAPITAL FORECAST?**

12 A. Avista starts by converting the rate base in its 2019 results of operations (which are stated on
13 an average-monthly-averages basis for calendar year 2019) to an end-of-period balances
14 amount. When adjusting to the 2019 end-of-period balance, Avista also updated the allocation
15 factors that it applied to gross plant and depreciation expenses to be consistent with its updated
16 2020 allocation factor calculations.

17 **Q. HAVE YOU IDENTIFIED ANY ISSUES WITH AVISTA'S CALCULATION?**

18 A. Yes. Avista already accounted for the impact of the change in allocation factors on
19 depreciation and amortization expenses in Adjustment 1.01. Accordingly, updating the
20 allocation factors for depreciation and amortization expenses in its capital forecast adjustment
21 double counts the impact of the allocation factor changes.

1 **Q. WHAT IS THE IMPACT OF THE ALLOCATION FACTOR CHANGE ON**
2 **DEPRECIATION EXPENSES?**

3 A. The impact of the updated allocation factors on depreciation and amortization expenses in
4 Adjustment 1.01 was \$209,000. I propose to remove that amount from operating results to
5 avoid overstating the impact of the updated allocation factors.

6 **c. 2020 Capital Forecast**

7 **Q. DOES AVISTA FURTHER ADJUST ITS 2019 END-OF-PERIOD CAPITAL**
8 **FORECAST?**

9 A. Yes. Avista further adjusts its 2019 end-of-period capital forecast by including a forecast of
10 2020 capital additions, and calculating the incremental rate base and depreciation expenses
11 associated with those capital additions.

12 **Q. DID YOU IDENTIFY ANY ISSUES ASSOCIATED WITH AVISTA'S FORECAST OF**
13 **2020 CAPITAL ADDITIONS?**

14 A. Yes. I have identified four issues associated with Avista's calculation for 2020 capital
15 additions. First, Avista did not use the 2020 plant balances for calculating incremental
16 depreciation on existing plant. Second, Avista calculates depreciation expenses for 2020 plant
17 additions using the end-of-period plant balances, rather than the average plant balance in 2020.
18 Third, Avista did not include ADIT associated with state income taxes in its calculation of the
19 rate base for the 2020 additions. Fourth, when performing its adjustment, Avista did not
20 consider the impacts of negative net salvage associated with plant retirements, or contributions
21 in aid of construction, both of which offset the impact of the increased rate base and
22 depreciation expenses.

1 **Q. WHY IS IT MORE APPROPRIATE TO CALCULATE DEPRECIATION EXPENSES**
2 **FOR 2020 ADDITIONS BASED ON AVERAGE PLANT, RATHER THAN END OF**
3 **PERIOD BALANCES?**

4 A. Depreciation expense is accrued ratably over the course of the accounting period. Plant
5 balances increase each month and depreciation expenses are calculated based on the increasing
6 monthly plant values, not the year-end values. Calculating depreciation expenses based on the
7 end of period balance, therefore, overstates the depreciation expense accrued for any particular
8 period. In addition, using the end of period balance is also inconsistent with how other revenue
9 and expense items are treated, which also accrue ratably over the accounting period.

10 Consider, for example, capital that is placed into service on December 1, 2020. Only
11 one month of depreciation expense would apply in 2020 for that capital addition. Under
12 Avista's calculation, however, depreciation expense would apply for the whole year for those
13 additions.

14 **Q. DID AVISTA CALCULATE ACCUMULATED DEPRECIATION FOR THE 2020**
15 **ADDITIONS USING AN AVERAGE BALANCE?**

16 A. Yes. In calculating its adjustment Avista used the average gross plant balance for calculating
17 accumulated depreciation for the 2020 additions. Thus, the accumulated depreciation balance
18 assumes there will be ratable accrual of depreciation expense over 2020, which is inconsistent
19 with the assumption used for depreciation expenses.

20 **Q. WHAT IS THE IMPACT OF CALCULATING DEPRECIATION EXPENSES USING**
21 **THE AVERAGE PLANT BALANCE, RATHER THAN THE END-OF-PERIOD**
22 **BALANCE?**

23 A. The impact of using average plant balances results in an approximate \$715,000 reduction to
24 expense and a \$724,000 reduction to revenue requirement after consideration of revenue
25 sensitive costs.

1 **Q. DID AVISTA CONSIDER STATE ACCUMULATED DEFERRED INCOME TAXES**
2 **FOR 2020 PLANT ADDITIONS?**

3 A. No. When calculating the ADIT associated with new plant additions, Avista multiplied the
4 book-tax difference amount by 21%, which only considers the impact of federal income taxes.
5 Ratepayers will also benefit, however, from ADIT associated with Oregon state income taxes.
6 Avista calculated an effective Oregon income tax rate of 6.19%, which should also be applied
7 when calculating the ADIT associated with the 2020 plant additions.

8 **Q. WHAT IS THE IMPACT OF INCORPORATING OREGON STATE TAXES IN THE**
9 **CALCULATION OF ADIT FOR 2020 PLANT ADDITIONS?**

10 A. Adding state taxes into the ADIT calculation results in a \$289,000 reduction to rate base,
11 which produces a revenue requirement reduction of \$29,000.

12 **Q. HOW DO PLANT RETIREMENTS IMPACT REVENUE REQUIREMENT?**

13 A. When preparing its 2020 capital forecast, Avista considered the impact of plant retirements
14 expected in 2020. When plant is retired from service, the original cost of the plant is credited
15 from gross plant and debited against depreciation reserves. The net impact of a retirement on
16 rate base is zero since the reduction to gross plant is offset by the reduction to depreciation
17 reserves. Retirements do, however, have an impact on depreciation expenses. Depreciation
18 expenses are calculated as a percentage of gross plant, and since a retirement reduces gross
19 plant, it also reduces depreciation expenses.

20 **Q. DO NET SALVAGE EXPENDITURES, SUCH AS THE COSTS OF REMOVAL AND**
21 **SALVAGE PROCEEDS, ALSO IMPACT DEPRECIATION EXPENSES?**

22 A. Yes. While Avista considered the impact of plant retirements, it did not consider the negative
23 net salvage associated with the retirements. The cost of removal is considered in the capital
24 forecast, and therefore, also needs to be removed from depreciation expenses when plant is
25 retired. Since negative net salvage is recovered through depreciation expenses, including the

1 negative net salvage amount in gross plant would result in recovering negative net salvage on
2 negative net salvage amounts, which would overstate the recovery for negative net salvage
3 amounts.

4 **Q. DO CONTRIBUTIONS IN AID OF CONSTRUCTION ALSO IMPACT RATE BASE?**

5 A. Yes. When a customer makes a contribution in aid of construction payment, the amounts
6 received are applied as an offset to rate base and amortized over time into depreciation
7 reserves. Accordingly, incremental contribution in aid of construction received in 2020 will
8 result in a reduction to rate base and a reduction to depreciation expenses, which Avista did not
9 consider in its capital forecast.

10 **Q. HOW DID YOU DETERMINE THE AMOUNT OF NEGATIVE NET SALVAGE TO**
11 **APPLY AGAINST DEPRECIATION EXPENSES?**

12 A. Using the amount of assumed retirements, I multiplied the retirement amounts by the negative
13 net salvage percentages to determine the effect of negative net salvage on depreciation
14 expenses. I used the negative net salvage amounts reported in Avista's 2018 depreciation
15 study. For distribution plant, I used the average salvage percentage for mains (-25%) and
16 services (-30%). Based on this calculation I estimated that depreciation expenses should be
17 reduced by \$12,000, which equates to a \$13,000 revenue requirement impact after revenue
18 sensitive costs.

19 **Q. WHAT AMOUNT OF CONTRIBUTIONS IN AID OF CONSTRUCTION SHOULD BE**
20 **APPLIED AGAINST RATE BASE AND DEPRECIATION EXPENSES?**

21 A. I was unable to develop an estimate of expected contributions in aid of construction for 2020 in
22 preparing this testimony, and therefore, did not consider this in my initial adjustment. I request
23 that Avista respond to the issue of whether contributions in aid of construction should be

1 considered in the 2020 capital forecast in Rebuttal Testimony. I reserve the right to
2 incorporate this issue in my proposed adjustments in Surrebuttal Testimony.

3 **Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATIONS REGARDING 2020**
4 **CAPITAL ADDITIONS?**

5 A. Collectively, the adjustments that I am proposing with respect to Avista's 2020 capital forecast
6 results in a revenue requirement reduction of \$766,000.

7 **d. 2021 Growth Capital Additions**

8 **Q. WHAT CAPITAL ADDITIONS HAS AVISTA CONSIDERED FOR 2021?**

9 A. Avista has included \$5,991,402 of distribution related capital additions in 2021. Avista
10 suggests that these investments represent growth related additions, and therefore are
11 appropriate to include in rate base, even though they will be added after the January 15, 2021
12 rate effective date in this proceeding. These capital additions include capital items such as Gas
13 Engineering, Gas Regulators, and Gas Revenue Blanket Capital.

14 **Q. DOES AWEC SUPPORT AVISTA'S PROPOSAL TO INCLUDE THESE AMOUNTS**
15 **IN REVENUE REQUIREMENT?**

16 A. No. I recommend removing all 2021 capital additions from rate base and the associated
17 depreciation expense. Whether the plant additions are related to customer growth is not
18 necessarily relevant. These capital amounts are not tied to any specific known and measurable
19 investments. Rather they are indiscrete, budgeted capital expenditures which will occur after
20 the rate effective date in this proceeding. Ratepayers will have little ability to review these
21 capital additions, and the customer growth that Avista is proposing is hardly certain, given
22 recent economic events.

1 **Q. IS AVISTA’S 2021 CAPITAL ADJUSTMENT CONSISTENT WITH ITS OTHER**
2 **RATE BASE ADJUSTMENTS?**

3 A. No. Avista is already requesting to use of an end-of period rate base as of December 31, 2020,
4 and it is not necessary to stretch that rate base convention even further to accommodate the
5 growth related blanket capital expenditures that Avista identified in its adjustment through
6 December 31, 2021. Including those additions would be inconsistent with the rate base that
7 Avista includes in its filing. For example, Avista does not consider the incremental
8 accumulated depreciation or ADIT that will offset the impact of the growth capital in 2021.
9 The accumulated depreciation on the December 31, 2020 plant balances included in rate base
10 will increase by approximately \$15,182,000 in 2021, yet Avista does not also single-out that
11 reduction to rate base calculation for 2021 capital additions.

12 **Q. WHAT IS THE IMPACT OF THIS ADJUSTMENT?**

13 A. Removing the 2021 capital additions results in a \$294,000 reduction to revenue requirement.

14 **e. Test Period O&M Escalation**

15 **Q. WHAT ADJUSTMENT DOES AVISTA MAKE TO TEST PERIOD EXPENSES?**

16 A. Avista applies a test period expense adjustment that escalates non-labor expenses to the test
17 year 2021, based on the applicable CPI rates when it compiled its case.

18 **Q. HOW DOES AVISTA PERFORM THE ADJUSTMENT?**

19 A. The 2019 non-labor operating costs are escalated by 1.9% for 2020 and 2.0% for 2021.
20 Collectively, this results in an increase of 4% to Avista’s non-labor operating costs.

21 **Q. DO YOU AGREE WITH AVISTA’S ASSUMPTION?**

22 A. No. Avista is already requesting a material increase to operating expenses relative to the
23 amounts included in its last general rate case in Docket UG 366. Further adjusting operating

1 costs to account for inflationary escalation, is therefore unnecessary, particularly in the current
2 economic environment.

3 **Q. IS THE ESCALATION THAT AVISTA APPLIES TO NON-LABOR OPERATIONS**
4 **EXPENSE TIED TO ANY KNOWN AND MEASURABLE COST ITEM?**

5 A. No. The operations and maintenance expense escalation that Avista proposes is not tied to any
6 discrete known and measurable cost increase, which can be found to be used and useful for
7 ratemaking purposes. It is not known whether the increase, for example, might be related to
8 operating expenses that are more appropriately attributable to its Washington electric service or
9 non-operating business lines.

10 **Q. WHAT DO YOU RECOMMEND WITH RESPECT TO AVISTA'S ESCALATION**
11 **ADJUSTMENT?**

12 A. I recommend that the non-labor operations and maintenance escalation assumption be removed
13 from revenue requirement in this proceeding.

14 **Q. WHAT IS THE IMPACT OF THIS ADJUSTMENT?**

15 A. Eliminating this adjustment results in approximately an \$568,000 reduction to revenue
16 requirement.

17 **f. Executive labor adjustment**

18 **Q. WHAT ADJUSTMENT DOES AVISTA MAKE TO EXECUTIVE SALARIES?**

19 A. Avista proposes a \$26,000 test period adjustment in connection with executive salaries. Avista
20 calculates this adjustment in its wages and salaries model by applying a 6.1% increase to its
21 calculation of test period executive salaries and wages.

22 **Q. DO YOU AGREE WITH AVISTA'S ADJUSTMENT?**

23 A. No. Given the current economic conditions with Covid-19 and record unemployment, I
24 believe it is not appropriate to assume any wage increase for Avista's highly paid executives.

1 **Q. DO YOU HAVE ANY OTHER CONCERNS WITH AVISTA’S EXECUTIVE LABOR**
2 **EXPENSES?**

3 A. Yes. Given Avista’s non-utility operating activities, I recommend a further adjustment to
4 executive labor expenses to consider time spent on activities not properly attributable to utility
5 rates. I discuss this issue below, but do not propose a specific adjustment.

6 **g. Non-Executive Labor**

7 **Q. WHAT ADJUSTMENT DOES AVISTA PROPOSE FOR NON-EXECUTIVE LABOR?**

8 A. Avista provided its wages and salaries model in Adjustment 2.03. In total, Avista proposes to
9 increase its 2019 non-executive labor expenses by \$483,405. Avista calculates this increase by
10 determining the amount of non-labor O&M in the 2019 test period and then applies wage
11 escalators of 0.5%, 3.0%, and 2.5% in 2019, 2020 and 2021, respectively.

12 **Q. DO YOU AGREE WITH THE ESCALATION FACTORS THAT AVISTA HAS**
13 **PROPOSED?**

14 A. No. I recommend removing all wage escalation for calendar year 2021 employees, and instead
15 establish revenue requirement based on the wage levels in 2020. Further, given the current
16 economic environment, I recommend that the 3% wage increase for 2020 be reduced by 50%.

17 **Q. HAVE YOU IDENTIFIED ANY OTHER ADJUSTMENTS ON AVISTA’S WAGES**
18 **AND SALARIES MODEL?**

19 A. Avista is proposing over \$30 million in Oregon-allocated capital additions in 2020,
20 notwithstanding that the labor capitalization rate Avista proposes in its wage adjustment are
21 materially lower than the labor capitalization rate that it assumes on a total system basis. For
22 example, Avista assumes a labor capitalization rate of 40.8% on a total company basis, but
23 only assumes a 19.2% labor capitalization rate when calculating its wage escalation
24 adjustment.

1 **Q. WHAT DO YOU RECOMMEND?**

2 A. I recommend that, when calculating the wage escalation adjustment, the total-company labor
3 capitalization rate of 40.8% be used. This rate will be more consistent with Avista's aggressive
4 capital forecast that it is assuming in 2020. I recommend that these amounts be further
5 reviewed and considered in the context of Avista's overall labor expenses as well. For
6 purposes of this adjustment, however, I am just proposing to adjust the amount assumed for the
7 wage escalation.

8 **Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATION?**

9 A. Applying these recommendations results in an approximate \$329,000 reduction to revenue
10 requirement.

11 **h. CARES Act Benefits**

12 **Q. WHAT BENEFITS HAS AVISTA RECOGNIZED IN CONNECTION WITH THE**
13 **CARES ACT?**

14 A. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security ("CARES") Act was
15 signed into law. The act provides assistance for individuals and business experiencing
16 economic hardship as a result of the situation surrounding the coronavirus. Among other
17 things, the CARES act allows large employers, such as Avista, to defer collection of the
18 employer portion of social security taxes through 2021. It also provides an opportunity to
19 carry-back operating losses for five years. Under the Tax Cuts and Jobs Act, tax payers were
20 only allowed to carry-forward net operating losses for 20-years, and lost the ability to carry-
21 back the losses to prior tax years.

1 **Q. DID AVISTA RECOGNIZE FINANCIAL BENEFITS IN CONNECTION WITH THE**
2 **CARES ACT?**

3 A. In response to AWEC Data Request 6, Avista described the financial benefits that it will
4 recognize in connection with the CARES act.

5 Avista estimated that it will recognize \$420,000 in benefits allocated to Oregon in
6 connection with carrying back net operating losses.

7 Further, in 2020, Avista estimated \$8 million in cash savings associated with deferring
8 the employer portion of employment taxes and in 2021 estimates an additional \$4 million in
9 cash savings associated with deferring the employer portion of employment taxes. Since these
10 amounts must eventually be repaid, they are a time value of money and financing benefit only.

11 **Q. WHAT IS THE FINANCING BENEFIT ASSOCIATED WITH DEFERRING**
12 **EMPLOYMENT TAXES?**

13 A. The financing benefit associated with deferring employment taxes can be calculated by
14 multiplying Avista's cost of capital by the respective deferral amounts. As shown in Table 2,
15 below, this calculation yields a benefit of \$40,382 in 2020 and \$26,921 in 2021 on an Oregon
16 allocated basis.

TABLE 2
CARES Act Benefits Calculation

Oregon Allocated NOL Benefit		420,000
2020 Social Security Deferral	8,000,000	
Cost of Capital	7.24%	
Financing Benefit (annual)	579,200	
Financing Benefit (9 mo)	434,400	
Oregon Allocated		<u>40,382</u>
2020 Social Security Deferral	4,000,000	
Cost of Capital	7.24%	
Financing Benefit (annual)	289,600	
Oregon Allocated		<u>26,921</u>
Total CARES Act Benefits		487,303

1 **Q. WHAT DO YOU RECOMMEND WITH RESPECT TO THESE BENEFITS?**

2 A. I recommend that the benefits of the CARES act be returned to customers through this rate
3 case. Since the charge is a onetime benefit, I recommend that it be amortized over time in
4 base rates.

5 **Q. WHAT AMORTIZATION PERIOD DO YOU RECOMMEND?**

6 A. I recommend an amortization period that is equal to the typical rate case interval of Avista, or
7 approximately one year.

8 **Q. WHAT IS THE IMPACT OF THIS RECOMMENDATION?**

9 A. This recommendation results in an approximate \$494,000 reduction to revenue requirement.

1 **i. Uncollectible Accounts**

2 **Q. WHAT ADJUSTMENT HAS AVISTA PROPOSED FOR UNCOLLECTIBLE**
3 **ACCOUNTS?**

4 A. In Adjustment 3.00, Avista calculates proforma uncollectibles expense of \$379,449 for the test
5 period. Avista performs the calculation by taking three years of written off accounts and
6 compares the uncollected amounts against operating revenues to arrive at an uncollectible
7 percentage rate of 0.4223%. Avista then multiplies the amount by its total 2019 revenues,
8 including gas costs, of \$89,851,931 to determine the amount of uncollectibles expense in the
9 test period.

10 **Q. WHAT ISSUE HAVE YOU IDENTIFIED WITH AVISTA’S CALCULATION?**

11 A. Avista’s use of the 2019 revenues, inclusive of gas costs, to determine uncollectibles expense
12 is inconsistent with the revenues that it is forecasting in the rate case. Further, this rate case
13 only includes margin revenues and excludes gas costs.

14 **Q. HOW DO YOU RECOMMEND PERFORMING THE CALCULATION FOR**
15 **UNCOLLECTIBLES?**

16 A. I recommend establishing the level of uncollectible based on the margin revenue forecast that
17 Avista has performed in adjustment 2.01, which resulted in margin revenues of \$68,937,000.

18 **Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATION?**

19 A. Applying the 0.4223% uncollectible rate to margin revenues results in an uncollectible expense
20 of \$291,124, which produces an approximate \$89,000 reduction to revenue requirement.

1 **j. Legal Expenses**

2 **Q. WHAT DISCOVERY DID AWEC CONDUCT RELATED TO LEGAL EXPENSES?**

3 A. In AWEC Data Request 04, Avista was requested to provide all legal service expenses incurred
4 in calendar year 2019 by vendor and matter, including a brief description of the legal matter
5 and detailing the Oregon allocated amounts.

6 **Q. WHAT INFORMATION DID AVISTA PROVIDE?**

7 A. Avista provided a confidential attachment which detailed, at a high level some of the legal
8 matters involving the accrual of outside legal expenses. The large portion of the expense
9 amounts, however, were simply classified as outside legal services, with no description or
10 further information about the legal service performed.

11 **Q. WHAT DO YOU RECOMMEND?**

12 A. Since Avista did not identify any legal matter associated with the outside legal services, I
13 recommend removing Oregon's allocation of those costs from revenue requirement. These
14 amounts have not been demonstrated to provide a used and useful benefit to Oregon ratepayers
15 and therefore are not appropriate to consider in revenue requirement.

16 **Q. WHAT IS THE IMPACT OF YOUR RECOMMENDATION?**

17 A. Removing the unidentified legal expenditures results in an approximate \$54,000 reduction to
18 revenue requirement.

19 **k. Miscellaneous Non-Labor O&M Expenses**

20 **Q. WHAT ADJUSTMENT ARE YOU PROPOSING RELATED TO MISCELLANEOUS**
21 **NON-LABOR EXPENSES?**

22 A. I reviewed Avista's supplemental response to Staff Data Request 57, which included
23 transaction data for all non-labor operating expenses allocated to Oregon in the test period.

1 Based on my review, I identified a number of expenses, which I could not tie to Oregon gas
2 operations. I have detailed those expenses in Exhibit AWEC/103.

3 **Q. WHAT TYPES OF QUESTIONABLE EXPENSES HAVE YOU IDENTIFIED?**

4 A. Most of the questionable expenses are small amounts. For example, \$282 was allocated to
5 Oregon for a transaction titled “JENNIFER DELINE-POOL WORLD – CENTRAL”. Other
6 questionable transaction included \$147 for JENNIFER DELINE-AMZN MKTP. Another
7 example included a transaction for \$130 for “JAMES CORDER-AMAZON PRIME” and \$50
8 for JAMES CORDER-GOOGLE PLAY. Other examples include costs that should be direct
9 assigned to electric operations such as “EXPRESS MAIL FEES FOR NOXON”.

10 There were also many transactions for services and equipment that were not related to
11 Oregon operations for non-Oregon locations being allocated to Oregon service. For example,
12 Avista included about \$5,000 per month (total Company) in telecom expenses for TIMS 1550
13 Acct # 6102Z007S3 Sandpoint- Black Mtn, which is attributable to Idaho results of
14 operations.

15 **Q. WHAT IS THE TOTAL AMOUNT OF MISCELLANEOUS EXPENSES THAT YOU**
16 **PROPOSE TO REMOVE FROM REVENUE REQUIREMENT?**

17 A. Based on the transaction detail provided in AWEC/103, I propose to remove \$75,000 in
18 expenses. The impact of this recommendation is an \$76,000 reduction to revenue requirement
19 after revenue sensitive costs.

20 **I. Non-Utility and AEL&P Cost Allocation**

21 **Q. WHAT NON-UTILITY OPERATIONS DOES THE COMPANY HAVE?**

22 A. In its 2019 Form 10-K Avista reports non-utility operating expenses of \$19,512,000. These
23 are related to Avista’s investment in subsidiaries such as the Steam Plant Brew Pub, which are

1 not considered in its allocation factors. It also operates Alaska Electric Light and Power
2 (“AEL&P”), which is similarly not considered in the allocation factors.

3 **Q. DOES AVISTA ALLOCATE ANY COSTS TO ALASKA ELECTRIC LIGHT AND**
4 **POWER BUSINESS?**

5 A. No. The 4-factor allocators that Avista uses do not consider the customers or operating costs
6 associated with its investment in AEL&P.

7 **Q. IS IT APPROPRIATE TO DISREGARD THESE OTHER ENTITIES WHEN**
8 **ALLOCATING AVISTA’S CORPORATE COSTS?**

9 A. No. These other entities result in increased costs for accounting, reporting, IT services, and
10 other corporate services. They require employees to manage and consume executive time.
11 Accordingly, Avista’s corporate cost allocation should take into consideration non-operating
12 entities and AEL&P. Given that Oregon’s allocation of system costs has been increasing, the
13 importance of considering the cost of these other businesses is also increasing.

14 **Q. HOW DO YOU KNOW THAT AVISTA EMPLOYEES ARE SPENDING TIME ON**
15 **AFFILIATE MATTERS?**

16 A. In Staff Data Request 57, for example, one of the Account 232 miscellaneous expenses in the
17 amount of \$14 contained the following description: “Cab Fare, went to the Steamplant to
18 remove a computer from the C07 domain. there were no loaner cars available and at this time
19 of day there would likely be no parking spots for my truck. I've attempted to park @ the
20 steamplant bu...”. Thus, it appears that Avista is using its corporate IT staff to manage the IT
21 requirements of its affiliate brew pub, and then charging ratepayers for the cab fare. One can
22 only speculate whether the employee who wrote this stopped in for a beverage.

23 Another example, is a \$14 charge for the acquisition of a tax manual from the Alaska
24 Department of Revenue : LINDA WILLIAMS-AL DEPT OF REVENUE

1 **Q. WHAT DO YOU RECOMMEND?**

2 A. While I am not proposing an adjustment related to corporate cost allocation for Opening
3 Testimony, I recommend that Avista describe how it allocates executive and corporate costs to
4 to non-operating activities and to AEL&P in its Rebuttal Testimony. I reserve the right to
5 propose a revenue requirement adjustment in Surrebuttal Testimony, depending on Avista's
6 response.

7 **III. RATE SPREAD AND RATE DESIGN**

8 **Q. WHAT RATE SPREAD HAS AVISTA PROPOSED IN THIS CASE?**

9 A. Avista's rate spread proposal was described by Avista witness Miller. As discussed on pages 7
10 and 8 of Avista/900, Avista is proposing to increase residential rate schedule 410 by the same
11 amount as the overall rate increase. Avista is proposing to apply half of the average percentage
12 increase to the above parity rate schedules 424, 440, 444, and 456. The remaining revenue
13 requirement was applied to Schedule 420.

14 **Q. HOW DOES AVISTA'S PROPOSED RATE SPREAD COMPARE TO THE LONG-**
15 **RUN INCREMENTAL COST STUDY?**

16 A. The long run incremental cost study shows that Schedules 424, 440, 444 and 456 are above
17 parity by significant amounts. In order to bring these rate schedules back to parity significant
18 reductions would need to be applied. For example, Schedule 456 rates would need to be
19 reduced by approximately 25%.

20 **Q. DOES AWEC SUPPORT AVISTA'S PROPOSED RATE SPREAD?**

21 A. While AWEC appreciates Avista's proposal to address the rate subsidies embedded in Avista's
22 rates, Avista's proposal to apply 50% of the average rate increase to above parity rate

1 schedules does not necessarily address the substantial subsidies that are embedded in Avista's
2 current rate structure.

3 **Q. HOW HAS THE COMMISSION HANDLED SITUATIONS SUCH AS THIS IN PRIOR**
4 **CASES?**

5 A. The traditional approach that the Commission has applied in these circumstances is to apply a
6 discrete customer impact offset ("CIO") adjustment to the cost of service results, rather than
7 using an arbitrary rate spread. In Docket UE-115 for example, the Commission accepted
8 Portland General Electric's use of a CIO adjustment limiting the rate increase for any rate class
9 to 150% of the average rate increase.

10 **Q. HAS THE COMMISSION ALSO APPLIED A FLOOR, LIMITING THE RATE**
11 **REDUCTION FOR ANY CLASS WHEN RATES FOR OTHER CLASSES ARE**
12 **INCREASING?**

13 A. Yes. In recent cases, the Commission has avoided reducing some customer rates while other
14 customer rates are increasing.

15 **Q. HOW IS A CUSTOMER IMPACT OFFSET ADJUSTMENT DIFFERENT FROM**
16 **AVISTA'S PROPOSAL?**

17 A. A CIO adjustment starts with the cost of service study results, but applies a cap, a floor or
18 some other mechanism to the rate increase applied to a particular customer class. In the past a
19 cap equal to 150% of the average rate increase has been used. In such a scenario, the cost of
20 service study is used to establish rate spread. The revenue increase for classes over the cap,
21 however, is reduced to the cap level, and the reduction in revenue reapplied to the remaining
22 rate schedules in proportion to margin revenues.

23 **Q. WHY IS A CIO PREFERABLE OVER AN ARBITRARY RATE SPREAD?**

24 A. Using a CIO is preferable because it will move the rate classes more closely to the desired
25 parity ratios. It also uses a rational approach for spreading the revenue impact of the rate

1 mitigation, rather than picking some arbitrary value, such as 50%, to apply to the above parity
 2 rate schedules. It also is a more equitable approach because it spreads the revenue shortfall
 3 associated with the cap based on relative margins, versus applying the impact of the rate
 4 mitigation in an ad hoc manner.

5 **Q. HAVE YOU PERFORMED A CIO CALCULATION?**

6 A. Yes. Table 3 below details AWEC’s proposed rate spread using a CIO adjustment based on
 7 the revenue requirement calculated above. The calculation applies a cap at 150% of the
 8 average rate increase and a floor at zero.

TABLE 3
AWEC Proposed Rate Spread with CIO

	Type of Service	Schedule Number	LRIC Increase	Avista Proposed	AWEC W/CIO
	(a)	(b)	(c)	(c)	(d)
1	Residential	410	4.33%	4.08%	3.62%
2	General Service	420	10.69%	4.59%	6.13%
3	Large General Service	424	-15.51%	2.04%	0.00%
4	Interruptible Service	440	-38.72%	2.04%	0.00%
5	Seasonal Service	444	-26.05%	2.04%	0.00%
6	Transportation Service	456	-25.99%	2.04%	0.00%
7	Special Contract	447	0.0%	0.00%	0.00%
8	Total		4.08%	4.08%	4.08%

9 In Table 3 above, I detail my recommendation for applying a CIO adjustment to this
 10 case. Starting with the LRIC results, a cap is applied at 150% of the average rate increase.
 11 The average rate increase based on my revenue requirement adjustments above was 4.08%, so
 12 the cap in this instance was set at 6.13%. The revenue shortfall from the applying cap was then

1 spread to the remaining rate schedules based on the proportion of margin revenues for each
2 schedule to determine the results after the COI. Next, since after applying the COI some
3 customer classes would still recognize a reduction, I applied a floor at zero. The surplus
4 revenue from applying the floor was then spread based on a percentage of margin revenues to
5 customers not subject to the floor, excluding schedule 420, which was subject to the cap.

6 As can be seen above, if Avista's proposed rate spread is applied, Schedule 420 will
7 receive a rate increase that is only 0.51 percentage points above the average rate increase,
8 which will not necessarily result in that rate schedule getting materially closer to parity.

9 **Q. DOES THE RATE SPREAD IN THIS CASE PRESENT DIFFERENT ISSUES THAN**
10 **NW NATURAL DOCKET UE 388?**

11 A. Yes. In this case the average rate increase is less than the amount NW Natural had proposed.
12 In Docket UG 388, NW natural had proposed a rate increase of around 20%, meaning
13 application of a 150% cap would result in some rate classes having a 30% rate increase based
14 on NW Natural's initial filing. In contrast, applying a CIO in this case will still provide a
15 higher rate increase to Schedule 420, although the increase is much lower than the rate impacts
16 that were under consideration in Docket UG 388.

17 **Q. DOES THIS CONCLUDE YOUR OPENING TESTIMONY?**

18 A. Yes.

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

UG 389

In the Matter of)
)
AVISTA CORPORATION)
)
Request for a General Rate Revision.)
_____)

EXHIBIT AWEC/101

July 21, 2020

1 **QUALIFICATION STATEMENT OF BRADLEY G. MULLINS**

2 **Q. PLEASE SUMMARIZE YOUR QUALIFICATIONS.**

3 A. I have been performing independent utility consulting services on matters such as power
4 costs, revenue requirement, rate spread and rate design for approximately seven years,
5 and have sponsored testimony in several regulatory jurisdictions, including before the
6 Oregon Public Utility Commission. Previously, I worked at PacifiCorp as an analyst
7 involved in power supply cost forecasting. I also previously worked at Deloitte, where I
8 ultimately specialized in research and development tax incentives. I have a Master of
9 Science degree in Accounting from the University of Utah.

10 **Q. PLEASE PROVIDE A LIST OF YOUR REGULATORY APPEARANCES.**

11 A. I have sponsored testimony in the following regulatory proceedings:

- 12 • In re NW Natural Request for a General Rate Revision, Or.PUC Docket No. UG 388.
- 13 • Avista Corporation 2020 General Rate Case, Wa.UTC Docket No. UE-190334 (Cons.)
- 14 • In re Cascade Natural Gas Corporation Application for Approval of a Safety Cost
15 Recovery Mechanism, Or. PUC Docket No. UM 2026
- 16 • In re Avista Corporation, Request for a General Rate Revision, Or.PUC Docket No. UG
17 366.
- 18 • In re Portland General Electric, 2020 Annual Update Tariff (Schedule 125), Or.PUC
19 Docket No UE 359.
- 20 • In re PacifiCorp 2020 Transition Adjustment Mechanism, Or.PUC Docket No. UE 356.
- 21 • In re PacifiCorp 2020 Renewable Adjustment Clause, Or.PUC Docket No. UE 352.
- 22 • 2020 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration,
23 Case No. BP-20
- 24 • In the Matter of the Application of MSG Las Vegas, LLC for a Proposed Transaction
25 with a Provider of New Electric Resources, PUC Nv. Docket No. 18-10034

- 1 • Puget Sound Energy 2018 Expedited Rate Filing, Wa.UTC Dockets UE-180899/UG-
2 180900 (Cons.)
- 3 • Georgia Pacific Gypsum LLC's Application to Purchase Energy, Capacity, and/or
4 Ancillary Services from a Provider of New Electric Resources, PUC Nv. Docket No. 18-
5 09015.
- 6 • Joint Application of Nevada Power Company d/b/a NV Energy for approval of their
7 2018-2038 Triennial Integrated Resource Plan and 2019-2021 Energy Supply Plan,
8 PUCN Docket No. 18-06003.
- 9 • In re Cascade Natural Gas Corporation Request for a General Rate Revision, Or.PUC,
10 Docket No. UE 347.
- 11 • In re Portland General Electric Company Request for a General Rate Revision, Or.PUC
12 Docket No UE 335.
- 13 • In re Northwest Natural Gas Company, dba NW Natural, Request for a General Rate
14 Revision, Or.PUC Docket No. UG 344.
- 15 • In re Cascade Natural Gas Corporation Request for a General Rate Revision, Wa.UTC,
16 Docket No. UE-170929.
- 17 • In the Matter of Hydro One Limited, Application for Authorization to Exercise
18 Substantial Influence over the Policies and Actions of Avista Corporation, Or.PUC,
19 Docket No. UM 1897.
- 20 • In re PacifiCorp, dba Pacific Power, 2016 Power Cost Adjustment Mechanism, Or.PUC,
21 Docket No. UE 327.
- 22 • In re Avista Corporation 2018 General Rate Case, Wa.UTC Dockets UE-170485 and
23 UG-170486 (Consolidated).
- 24 • Application of Nevada Power Company d/b/a NV Energy for authority to adjust its
25 annual revenue requirement for general rates charged to all classes of electric customers
26 and for relief properly related thereto, PUCN. Docket No. 17-06003.
- 27 • In re the Application of Rocky Mountain Power for Authority to Decrease Current Rates
28 by \$15.7 Million to Refund Deferred Net Power Costs Under Tariff Schedule 95 Energy
29 Cost Adjustment Mechanism and to Decrease Current Rates By \$528 Thousand Under
30 Tariff Schedule 93, REC and SO2 Revenue Adjustment Mechanism, Wy. PSC, Docket
31 No. 20000-514-EA-17 (Record No. 14696).
- 32 • In re the 2018 General Rate Case of Puget Sound Energy, Wa.UTC, Docket No. 170033
33 (Cons.).

- 1 • In re PacifiCorp, dba Pacific Power, 2018 Transition Adjustment Mechanism, Or.PUC,
2 Docket No. UE 323.
- 3 • In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC,
4 Docket No. UE 319.
- 5 • In re Portland General Electric Company, Application for Transportation Electrification
6 Programs, Or.PUC, UM 1811.
- 7 • In re Pacific Power & Light Company, Application for Transportation Electrification
8 Programs, Or.PUC, Docket No. UM 1810.
- 9 • In re the Public Utility Commission of Oregon, Investigation to Examine PacifiCorp, dba
10 Pacific Power's Non-Standard Avoided Cost Pricing, Or.PUC, Docket No. UM 1802.
- 11 • In re Pacific Power & Light Co., Revisions to Tariff WN U-75, Advice No. 16-05, to
12 modify the Company's existing tariffs governing permanent disconnection and removal
13 procedures, Wa.UTC, Docket No. UE-161204.
- 14 • In re Puget Sound Energy's Revisions to Tariff WN U-60, Adding Schedule 451,
15 Implementing a New Retail Wheeling Service, Wa.UTC, Docket No. UE-161123.
- 16 • 2018 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration,
17 Case No. BP-18.
- 18 • In re Portland General Electric Company Application for Approval of Sale of Harborton
19 Restoration Project Property, Or.PUC, Docket No. UP 334 (Cons.).
- 20 • In re An Investigation of Policies Related to Renewable Distributed Electric Generation,
21 Ar.PSC, Matter No. 16-028-U.
- 22 • In re Net Metering and the Implementation of Act 827 of 2015, Ar.PSC, Matter No. 16-
23 027-R.
- 24 • In re the Application of Rocky Mountain Power for Approval of the 2016 Energy
25 Balancing Account, Ut.PSC, Docket No. 16-035-01
- 26 • In re Avista Corporation Request for a General Rate Revision, Wa.UTC, Docket No. UE-
27 160228 (Cons.).
- 28 • In re the Application of Rocky Mountain Power to Decrease Current Rates by \$2.7
29 Million to Recover Deferred Net Power Costs Pursuant to Tariff Schedule 95 and to
30 Increase Rates by \$50 Thousand Pursuant to Tariff Schedule 93, Wy.PSC, Docket No.
31 20000-292-EA-16.

- 1 • In re PacifiCorp, dba Pacific Power, 2017 Transition Adjustment Mechanism, Or.PUC,
2 Docket No. UE 307.
- 3 • In re Portland General Electric Company, 2017 Annual Power Cost Update Tariff
4 (Schedule 125), Or.PUC, Docket No. UE 308.
- 5 • In re PacifiCorp, Request to Initiate an Investigation of Multi-Jurisdictional Issues and
6 Approve an Inter-Jurisdictional Cost Allocation Protocol, Or.PUC, UM 1050.
- 7 • In re Pacific Power & Light Company, General rate increase for electric services,
8 Wa.UTC, Docket No. UE-152253.
- 9 • In The Matter of the Application of Rocky Mountain Power for Authority of a General
10 Rate Increase in Its Retail Electric Utility Service Rates in Wyoming of \$32.4 Million Per
11 Year or 4.5 Percent, Wy.PSC, Docket No. 20000-469-ER-15.
- 12 • In re Avista Corporation, General Rate Increase for Electric Services, Wa.UTC, Docket
13 No. UE-150204.
- 14 • In re the Application of Rocky Mountain Power to Decrease Rates by \$17.6 Million to
15 Recover Deferred Net Power Costs Pursuant to Tariff Schedule 95 to Decrease Rates by
16 \$4.7 Million Pursuant to Tariff Schedule 93, Wy.PSC, Docket No. 20000-472-EA-15.
- 17 • Formal complaint of The Walla Walla Country Club against Pacific Power & Light
18 Company for refusal to provide disconnection under Commission-approved terms and
19 fees, as mandated under Company tariff rules, Wa.UTC, Docket No. UE-143932.
- 20 • In re PacifiCorp, dba Pacific Power, 2016 Transition Adjustment Mechanism, Or.PUC,
21 Docket No. UE 296.
- 22 • In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC,
23 Docket No. UE 294.
- 24 • In re Portland General Electric Company and PacifiCorp dba Pacific Power, Request for
25 Generic Power Cost Adjustment Mechanism Investigation, Or.PUC, Docket No. UM
26 1662.
- 27 • In re PacifiCorp, dba Pacific Power, Application for Approval of Deer Creek Mine
28 Transaction, Or.PUC, Docket No. UM 1712.
- 29 • In re Public Utility Commission of Oregon, Investigation to Explore Issues Related to a
30 Renewable Generator's Contribution to Capacity, Or.PUC, Docket No. UM 1719.

- 1 • In re Portland General Electric Company, Application for Deferral Accounting of Excess
2 Pension Costs and Carrying Costs on Cash Contributions, Or.PUC, Docket No. UM
3 1623.
- 4 • 2016 Joint Power and Transmission Rate Proceeding, Bonneville Power Administration,
5 Case No. BP-16.
- 6 • In re Puget Sound Energy, Petition to Update Methodologies Used to Allocate Electric
7 Cost of Service and for Electric Rate Design Purposes, Wa.UTC, Docket No. UE-
8 141368.
- 9 • In re Pacific Power & Light Company, Request for a General Rate Revision Resulting in
10 an Overall Price Change of 8.5 Percent, or \$27.2 Million, Wa.UTC, Docket No. UE-
11 140762.
- 12 • In re Puget Sound Energy, Revises the Power Cost Rate in WN U-60, Tariff G, Schedule
13 95, to reflect a decrease of \$9,554,847 in the Company's overall normalized power
14 supply costs, Wa.UTC, Docket No. UE-141141.
- 15 • In re the Application of Rocky Mountain Power for Authority to Increase Its Retail
16 Electric Utility Service Rates in Wyoming Approximately \$36.1 Million Per Year or 5.3
17 Percent, Wy.PSC, Docket No. 20000-446-ER-14.
- 18 • In re Avista Corporation, General Rate Increase for Electric Services, RE, Tariff WN U-
19 28, Which Proposes an Overall Net Electric Billed Increase of 5.5 Percent Effective
20 January 1, 2015, Wa.UTC, Docket No. UE-140188.
- 21 • In re PacifiCorp, dba Pacific Power, Application for Deferred Accounting and Prudence
22 Determination Associated with the Energy Imbalance Market, Or.PUC, Docket No. UM
23 1689.
- 24 • In re PacifiCorp, dba Pacific Power, 2015 Transition Adjustment Mechanism, Or.PUC,
25 Docket No. UE 287.
- 26 • In re Portland General Electric Company, Request for a General Rate Revision, Or.PUC,
27 Docket No. UE 283.
- 28 • In re Portland General Electric Company's Net Variable Power Costs (NVPC) and
29 Annual Power Cost Update (APCU), Or.PUC, Docket No. UE 286.
- 30 • In re Portland General Electric Company 2014 Schedule 145 Boardman Power Plant
31 Operating Adjustment, Or.PUC, Docket No. UE 281.
- 32 • In re PacifiCorp, dba Pacific Power, Transition Adjustment, Five-Year Cost of Service
33 Opt-Out (adopting testimony of Donald W. Schoenbeck), Or.PUC, Docket No. UE 267.

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

UG 389

In the Matter of)
)
AVISTA CORPORATION)
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Request for a General Rate Revision.)
_____)

EXHIBIT AWEC/102

July 21, 2020

Exhibit AWEC/101
Natural Gas Revenue Requirement Summary
In Thousands

<u>Adj. No</u>	<u>Description</u>	<u>Rate Base</u>	<u>Pre-tax NOI</u>	<u>Post Tax NOI</u>	<u>Rev. Req.</u>
	Avista Initial Filing	\$304,664	27,304	\$17,981	6,777
	Cost of Capital Settlement	\$304,664	\$27,304	\$17,973	(1,092)
A1	2019 Capital (Allocation Factor)	-	209	152	(212)
A2	2020 Capital (Avg. Depr)	-	715	521	(724)
A3	2020 Capital (State ADIT)	(289)	-	-	(29)
A4	2020 Capital (2020 Net Salvage)	-	12	9	(13)
A5	2021 Growth Capital Additions	(2,504)	41	30	(294)
A6	O&M Escalation	-	561	408	(568)
A7	Executive Wage Increase	-	26	19	(26)
A8	Non-Executive Labor	-	324	236	(329)
A9	CARES Act Benefits	-	487	355	(494)
A10	Uncollectible Accounts	-	88	64	(89)
A11	Outside Legal Expenses	-	53	39	(54)
A12	Misc O&M	-	75	54	(76)
	Tax Benefit of Interest	-	-	(28)	39
	Total	\$301,871	\$29,896	\$19,832	2,815

**BEFORE THE
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UG 389

In the Matter of)
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AVISTA CORPORATION)
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Request for a General Rate Revision.)
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EXHIBIT AWEC/103

July 21, 2020

Description	Sum of Transaction	Sum of Gas South A
DARRIN BELGARDE-GONZAGA U - CASHNET	150	20.8
DARRIN BELGARDE-GONZAGA UNIVERSITY	660	91.6
Mileage, Lewiston Office	278.4	38.62
Mileage, Lewiston Safety Luncheon	136.3	18.92
Mileage, Lewiston/CDA Customer Service Office Visits	174	24.15
Mileage, Meeting at Lewiston Office	133.4	18.51
Mileage, Pullman CAC training	48.14	6.68
DARRIN BELGARDE-ALBERTSONS #0246	645.42	89.57
DARRIN BELGARDE-AMAZON.COM MB4PJ68C0	11.99	1.66
DARRIN BELGARDE-AMAZON.COM MH29W6AMO AMZN	27.4	3.81
DARRIN BELGARDE-AMAZON.COM NZ8VK1YW3 AMZN	450	62.45
DARRIN BELGARDE-AMAZON.COM U59VE9GF3 AMZN	200	27.73
DARRIN BELGARDE-AMZN MKTP US 1V3SP9943	157.31	21.83
DARRIN BELGARDE-AMZN MKTP US HR6TR9IR3	42.45	5.89
DARRIN BELGARDE-AMZN MKTP US M64R21R81	26.16	3.63
DARRIN BELGARDE-AMZN MKTP US MA4RR1LL2	47.71	6.62
DARRIN BELGARDE-AMZN MKTP US MA4X69Z80	28.36	3.97
DARRIN BELGARDE-AMZN MKTP US MA5Z33MK2	51.99	7.2
DARRIN BELGARDE-AMZN MKTP US MA7TP2ZAO	28.22	3.92
DARRIN BELGARDE-AMZN MKTP US MA8CA4542	59.95	8.34
DARRIN BELGARDE-AMZN MKTP US MH60P03T1	295.93	41.07
DARRIN BELGARDE-AMZN MKTP US MI2UR98N1	97.81	13.57
DARRIN BELGARDE-AMZN MKTP US MW0L85L02	28.27	3.92
DARRIN BELGARDE-AMZN MKTP US MW14T1TG1	144.72	20.08
DARRIN BELGARDE-COSTCO WHSE #0670	2629.68	365
DARRIN BELGARDE-COSTCO WHSE #0773	76.46	10.61
DARRIN BELGARDE-COSTCO WHSE#1298	165.05	22.9
DARRIN BELGARDE-DOLLAR TREE	46.07	6.39
DARRIN BELGARDE-DULUTH TRADING SPOVAL	20	2.76
DARRIN BELGARDE-FRED-MEYER #0351	51.41	7.14
DARRIN BELGARDE-HOBBY-LOBBY #451	114.17	15.84
DARRIN BELGARDE-ROSAUERS #7	55.93	7.76
DARRIN BELGARDE-TRENT HARVEST FOODS	403.5	56
DARRIN BELGARDE-TUESDAY MORNING # 0673	21.73	3.02
DARRIN BELGARDE-URM CASH N CARRY #6	122.28	16.96
DARRIN BELGARDE-WAL-MART #5883	120.13	16.71
DARRIN BELGARDE-WM SUPERCENTER #5883	64.77	8.99
DARRIN BELGARDE-YOKE'S FRESH MARKET	39.29	5.45
JENNIFER DELINE-ALBERTSONS #0206	250	34.69
LISA LEE-AMAZON.COM M24QS1MM2	10.64	1.48
LISA LEE-SAFEWAY #3255	54.95	7.63
GAYLE PETTINGER-THE HOME DEPOT 4719	423.44	58.77
DARRIN BELGARDE-AMAZON PRIME	129.47	17.96
GIFT CERT 9645	25	3.47
GIFT CERT 9648	100	13.88
GIFT CERT 9684	25	3.47
ICE MELT FOR THE LEWISTON CALL CENTER	0	0
LEWISTON CALL CENTER	104	14.43

Description	Sum of Transaction	Sum of Gas South A
Mileage, Meeting at Steam Plant, Spokane	6.96	2.1
Lodging Moses Lake for 811 Golf Tournament Avista had an 811 booth at	0	0
Lodging, Hotel in Boise for IUCC Meeting	291.54	88.12
Lodging, Hotel in Chicago for the OTD Spring Meeting	561.18	169.61
Lodging, Hotel WUCC Mtg Yakima	247.07	74.67
Lodging, Lodging Moses Lake for 811 Golf Tournament Avista had an 811 booth at	0	0
Lodging, Lodging, 1 night, Salt Lake City, UT, Wester Regional Operations Meeting	149.1	45.06
Parking, Airport Parking while in Salt Lake City, UT	15	4.53
Rental car for IUCC meeting in Boise	99.31	30.02
Rental car for travel to Yakima for WUCC / Dig Law Safety Committee Meetings	262.59	79.37
Rental car travel expense to Pullman, Clarkston & Palouse to deliver electronic pipe	54.96	16.61
Mileage, Steam plant event	3.48	0.31
Mileage, Steam plant set up	3.48	0.31
BRI SCHMEDDING-STEAM PLANT EVENTS CENTE	1673.59	149.1
Meals	947.32	84.44
Conference, EEI Business Continuity Conf.	525	46.78
Conference, EEI Mutual Assistance Meeting	750	66.81
Conference, EEI Utility IA Training	1475	131.4
Conference, Gonzaga Women Lead Conference	165	14.7
Conference, Registration for M Brown - Ultimate's Connections 2020	1595	142.1
Conference, Registration for M Prince - Ultimate's Connections 2020	1595	142.1
Conference, Registration for R Webb - Ultimate's Connections 2020	1595	142.1
LORETTA MCKAY-AMAZON.COM AMZN.COM/BILL	-362.78	-32.32
LORETTA MCKAY-AMAZON.COM MI1CD5UH2	43.51	3.87
LORETTA MCKAY-AMAZON.COM MO41E90L1 AMZN	31.63	2.82
LORETTA MCKAY-AMAZON.COM MO94B3X80	16.42	1.46
LORETTA MCKAY-AMZN MKTP US MIOCD2AN1	100.04	8.91
LORETTA MCKAY-AMZN MKTP US MZ4AM56L1 AM	17.41	1.55
LORETTA MCKAY-AMZN MKTP US UP5MI9IU3	17.41	1.55
LORETTA MCKAY-AUDIBLE US	-19.81	-1.77
LORETTA MCKAY-AUDIBLE US U24JK8CW3	19.81	1.77
LORETTA MCKAY-CCL CTR CREAT LEAD USA	47.67	4.24
LORETTA MCKAY-D J WALL-ST-JOURNAL	81.98	7.3
LORETTA MCKAY-LEADERSHIP SPOKANE	36.08	3.22
LORETTA MCKAY-AMAZON.COM MA0JG8UA1 AMZN	25.21	2.25
LORETTA MCKAY-AMAZON.COM MH49467X2	21.22	1.89
LORETTA MCKAY-AMAZON.COM MH8GU67D1	72.04	6.42
LORETTA MCKAY-AMAZON.COM MI4IM1SE1	63.22	5.63
LORETTA MCKAY-AMAZON.COM MN6LX98W0	111.13	9.9
LORETTA MCKAY-AMAZON.COM QS3QR6KP3 AMZN	21.76	1.94
LORETTA MCKAY-AMZN MKTP US 1Z2JA5UM3	14.64	1.31
LORETTA MCKAY-AMZN MKTP US 4O41L8T43	62.73	5.59
LORETTA MCKAY-AMZN MKTP US J904G9QX3	43	3.83
LORETTA MCKAY-BLP BUSINESS WEEK	96.57	8.6
LORETTA MCKAY-CFR FOREIGN AFFAIRS MAG	54.35	4.84
LORETTA MCKAY-CONSUMERREPORTS.ORG	38.09	3.4
LORETTA MCKAY-D J WALL-ST-JOURNAL	679.84	60.56
LORETTA MCKAY-JOURNAL OF BUSINESS	49.95	4.45
LORETTA MCKAY-THEECONOMIST NEWSPAPER	146.88	13.09
LORETTA MCKAY-TIM TIME MAGAZINE	89.24	7.95

Description	Sum of Transaction	Sum of Gas South A
LORETTA MCKAY-TME FORTUNE MAGAZINE	72.16	6.43
IRWA	4200	374.17
IRWA Chapter 19 Dues and Member Renewal Larissa Pruitt	235	20.93
IRWA Chapter 19 dues and Membership Renewal	235	20.93
IRWA Chapter 19 dues and membership renewal Dave Padon	250	22.27
IRWA Chapter 19 dues and membership renewal Denise Marsh	235	20.93
IRWA Chapter 19 dues and membership renewal Karen Phillips	235	20.93
IRWA Chapter 19 dues and membership renewal Randy Daniels	250	22.27
IRWA Chapter 19 dues and membership renewal Rod Price	235	20.93
IRWA Chapter 19 Dues and renewal Luann Weingart	235	20.93
KAREN PHILLIPS-GONZAGA U - MOTO	150	13.36
LAURA STOPAR-GONZAGA UNIVERSITY	495	44.1
LENA FUNSTON-CROSS BORDER TRANS FEE	0.65	0.06
LENA FUNSTON-GONZAGA U - CASHNET	117	10.42
LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	200	17.82
LINDA WILLIAMS-ARIZONA CORP COMM	63	5.62
LINDA WILLIAMS-CITY OF SANDPOINT BUSI	27	2.4
LINDA WILLIAMS-MAINE.GOV	150	13.36
LINDA WILLIAMS-MT SECRETARY OF STATE	20	1.78
LINDA WILLIAMS-OPC WA DEPT. OF REVENUE	9.16	0.82
LINDA WILLIAMS-TEXAS SECRETARY OF STATE	1.03	0.09
LINDA WILLIAMS-UTAH CORPORATIONS RENE	20	1.78
LINDA WILLIAMS-WA DEPT. OF REVENUE	366	32.61
LINDA WILLIAMS-WA SECRETARY OF STATE	220	19.58
LINDA WILLIAMS-WYOMING SECRETARY OF STAT	52	4.63
Airfare, Alaska 0272122547715, EEI CHRO Spring Meeting	1191.43	106.14
Airfare, Alaska 0272128284012, EEI CHRO Fall Meeting	746	66.46
Mileage, Deer Park mtg	29	2.58
Mileage, Deer Park Site Visit	53.94	4.81
Meals, Breakfast at EEI Conference	11.72	1.05
Meals, breakfast -EEI meeting	7.59	0.67
Meals, CA ISO mtg. breakfast	8.33	0.74
Meals, CA ISO mtg. dinner	13.99	1.25
Meals, CA ISO mtg. lunch	8.72	0.78
Meals, CA ISO mtg. Lunch airport	10.31	0.93
Meals, EEI CHRO	105.61	9.41
Meals, EEI Safety Conference	260.57	23.24
Meals, EEI Safety Confernce	21.93	1.95
Meals, Solar Summit	31.56	2.82
Meals, Solar WA and PSE Meetings	53.91	4.8
Meals, Solar WA Board Meeting	52.81	4.71
Meals, Solar WA Meeting	58.39	5.2
JAMES CORDER-EDISON ELECTRIC INST.	1075	95.79
KATHLEEN JUDD-ELECTRIC UTILITY FLEET MA	425	37.86
LORETTA MCKAY-EDISON ELECTRIC INST.	1500	133.62
Lodging, Hotel on trip to Ellensburg, WA for wildland fire conference.	141.18	12.58
Lodging, Solar Summit	147.58	13.15
ALISON KENYON-AMZN MKTP US MN8TL8ML1 AM	63.03	5.61
ALISON KENYON-AMZN MKTP US WI2484GP3	87.05	7.75
ALISON KENYON-COSTCO WHSE #0670	299.73	26.7

Description	Sum of Transaction	Sum of Gas South A
ALISON KENYON-SAFEWAY #3255	49.33	4.39
ALISON KENYON-SHOPKO 70 00400705	52.18	4.65
ALISON KENYON-WAL-MART #5883	47.51	4.23
BRAD MCNAMARA-SAFEWAY #3255	61.68	5.5
BRANDON RICHARDSON-WM SUPERCENTER #3472	8.48	0.75
BRI SCHMEDDING-ALBERTSONS #0246	22.03	1.96
BRI SCHMEDDING-ALBERTSONS #0265	30.45	2.71
BRI SCHMEDDING-AMAZON.COM M29RZ0QU0	30.79	2.74
BRI SCHMEDDING-AMAZON.COM MI0131EJ2	15.22	1.36
BRI SCHMEDDING-AMAZON.COM MW7122VW2 AMZN	309.8	27.6
BRI SCHMEDDING-AMZN MKTP US	-14.13	-1.26
BRI SCHMEDDING-AMZN MKTP US 2H7VB8SE3	46.75	4.16
BRI SCHMEDDING-AMZN MKTP US M200K2X92	19.45	1.73
BRI SCHMEDDING-AMZN MKTP US M28XC26Q0	33.47	2.98
BRI SCHMEDDING-AMZN MKTP US MA4ZI7ZI0	222.06	19.78
BRI SCHMEDDING-AMZN MKTP US MA6ZI2ZZ0	11.84	1.05
BRI SCHMEDDING-AMZN MKTP US MB4H965N0	15.32	1.37
BRI SCHMEDDING-AMZN MKTP US MB6F80XA2	34.72	3.1
BRI SCHMEDDING-AMZN MKTP US MB9B94LI2	28.26	2.51
BRI SCHMEDDING-AMZN MKTP US MI2PB0MX0	25.01	2.23
BRI SCHMEDDING-AMZN MKTP US MW19H0J82	202.56	18.05
BRI SCHMEDDING-CCS-SCC-SFCC PARKING	3	0.26
BRI SCHMEDDING-DIAMOND PARKING B029	10	0.89
BRI SCHMEDDING-SAFEWAY #3255	45.36	4.05
BRI SCHMEDDING-STAPLES 00106351	124.51	11.1
BRI SCHMEDDING-TARGET 00009159	10	0.89
Cab Fare, Cab fare for Jim Kensok from Northwest Natural to Portland Airport after	31.94	2.85
Cab Fare, Cab fare for Jim Kensok from Portland Airport to Northwest Natural for r	50.93	4.53
JAMES CORDER-SUCCESSORIES	138.96	12.38
KAREN LORENZ-ALBERTSONS #0246	450	40.09
KAREN LORENZ-GRINDERS COFFEE	50	4.45
KAREN LORENZ-SAFEWAY #3255	330	29.4
KAREN LORENZ-SQ ARCTOS COFFEE &	220	19.6
KAREN LORENZ-STARBUCKS STORE 29249	185	16.48
KAREN LORENZ-WAL-MART #2549	241.82	21.55
KAREN PHILLIPS-GONZAGA CSTORE20068011	39.45	3.52
KAREN PHILLIPS-REI #24 SPOKANE	40.25	3.58
KAREN PHILLIPS-SAFEWAY #3255	43.34	3.86
LAURA STOPAR-AMAZON.COM 4G16U4CP3 AMZN	39.08	3.48
LAURA STOPAR-AMAZON.COM VU9P82373 AMZN	58.5	5.21
LAURA STOPAR-SAFEWAY #3255	38	3.39
LAURA STOPAR-SQ POLKA DOT POTTERY RPS	116.52	10.38
LAURA STOPAR-WM SUPERCENTER #5883	48.48	4.32
LAURA STOPAR-WWW COSTCO COM	49.99	4.46
LENA FUNSTON-AMAZON.COM 697UN9323 AMZN	313.64	27.94
LENA FUNSTON-AMAZON.COM MI59O2KN1	108.79	9.69
LENA FUNSTON-AMZN MKTP US M60953MF1 AM	25.88	2.3
LENA FUNSTON-AMZN MKTP US MW5J38RU2 AM	12.51	1.11
LENA FUNSTON-AMZN MKTP US MZ0DK8KW2 AM	21.76	1.94
LENA FUNSTON-AMZN MKTP US MZ7BF5XT0 AM	30.47	2.71

Description	Sum of Transaction	Sum of Gas South A
LENA FUNSTON-AMZN MKTP US XD8ZG3ZA3	6.52	0.58
LINDA WILLIAMS-AMAZON.COM MI8BI9HXO	22.18	1.98
LINDA WILLIAMS-AMZN DIGITAL	-15.24	-1.35
LINDA WILLIAMS-AMZN DIGITAL M63H96MD2	15.24	1.35
LINDA WILLIAMS-AVISTA	4.35	0.39
LINDA WILLIAMS-COSTCO WHSE #0670	308.68	27.5
LINDA WILLIAMS-KINDLE SVCS	-10.87	-0.97
LINDA WILLIAMS-KINDLE SVCS M62JV7NGO	10.87	0.97
LINDA WILLIAMS-SAFEWAY #3255	159.46	14.23
LINDA WILLIAMS-STAPLES 00106351	13.06	1.16
LINDA WILLIAMS-THE SPOKESMAN REVIEW	101.4	9.03
LISA LEE-AMAZON.COM RE98P1743	58.3	5.19
LISA LEE-SAFEWAY #3255	26.13	2.33
LORETTA MCKAY-AMZN MKTP US 130OJ0UD3	52.16	4.65
LORETTA MCKAY-AMZN MKTP US AMZN.COM/BIL	-0.91	-0.08
LORETTA MCKAY-AMZN MKTP US GX08E29A3	17.39	1.55
LORETTA MCKAY-AMZN MKTP US M05N94KM1	223.78	19.94
LORETTA MCKAY-AMZN MKTP US MB8046IV2	109.8	9.79
LORETTA MCKAY-AMZN MKTP US MB83G5YP1	109.8	9.79
LORETTA MCKAY-AMZN MKTP US MW17Q3PY1	141.34	12.6
LORETTA MCKAY-AMZN MKTP US MW6J424O2	130.46	11.62
LORETTA MCKAY-AMZN MKTP US MW6V657J2 AM	16.63	1.48
LORETTA MCKAY-AMZN MKTP US MW8KF84X2	248.75	22.16
MELANIE CRONK-AMZN MKTP US M23ZL27K2	43.5	3.88
MELANIE CRONK-AMZN MKTP US M673J8112 AM	27.72	2.47
MELANIE CRONK-KOLBE CORP	55	4.9
MELANIE CRONK-RITE AID STORE - 5305	76.12	6.79
MELANIE CRONK-ROYAL BLUE GROCERY	34.13	3.04
MICHELLE BRANDKAMP-AMAZON.COM MN5P63BYO AMZN	145.62	12.97
MICHELLE BRANDKAMP-AMZN MKTP US MN2001QY2	14.09	1.26
MICHELLE BRANDKAMP-AMZN MKTP US MN3E24WR1	12.94	1.16
MICHELLE BRANDKAMP-AMZN MKTP US MN5A51HA0	26.09	2.33
MICHELLE BRANDKAMP-AMZN MKTP US MN8BH06Y0	13.92	1.24
MICHELLE BRANDKAMP-THE KITCHEN ENGINE	100	8.91
Misc, Crosswordhobbyist subscription one-time	5	0.44
Misc, Donuts	6.99	0.63
Misc, Holiday Celebration -- This is NOT for an employee.	10	0.89
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint	46.66	4.16
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 2/22-3/21	76.11	6.78
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 1/22-2/21	76.11	6.78
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 3/22-4/21	70.71	6.3
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 4/22-5/21	76.03	6.77
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 5/22-6/21	37.87	3.37
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 7/22-8/21	47.18	4.2
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 8/22-9/21	78.64	7.01
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 9/22-10/21	78.64	7.01
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint10/22-11/21	81.68	7.27
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint11/22-12/21	81.68	7.27
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint12/22-1/21	76.12	6.79
TIMS #511 208-266-1421-030984-5 Clark Fork Living Facility 9/7-10/6	371.22	33.07

Description**Sum of Transaction Sum of Gas South A**

TIMS #511 208-266-1421-030984-5 Clark Fork Living Facility	10/7-11/6	382	34.03
TIMS #511 208-266-1421-030984-5 Clark Fork Living Facility	11/7-12/6	382	34.03
TIMS #511 208-266-1421-030984-5 Clark Fork Living Facility	12/7-1/6	382	34.03
TIMS 1389 ACCT 5412732053 TRANSCANADA HWY 39 GATE STATIO		-43.69	-3.89
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.		283.72	25.28
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	1/15-2/14	251.45	22.4
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	3/15-4/14	292.94	26.1
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	9/15-10/14	293.29	26.13
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	Sept.	291.71	25.99
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	10/15-11/14	294.71	26.26
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	11/15-12/14	294.71	26.26
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	12/15-1/14	547.47	48.78
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	05/15-06/14	283.72	25.28
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	2/15-3/14	298.02	26.55
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	6/15-7/14	272.73	24.29
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	7/15-8/14	295.91	26.36
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	1/7-2/6	52.6	4.69
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	2/7-3/6	105.2	9.37
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	4/7-5/6	51.41	4.58
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	6/7-7/6	51.95	4.62
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	7/7-8/6	52.49	4.67
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	8/7-9/6	52.49	4.67
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	9/7-10/6	52.49	4.67
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	5/7-6/6	52.48	4.67
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	10/7-11/06	52.55	4.68
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	11/7-12/6	52.55	4.68
TIMS 1597 Acct# 509-243-3259 Asotin Public Works	12/7-1/6	52.55	4.68
TIMS 471 Acct#584/509-648-3407 EWAN Sub	April	132.82	11.83
TIMS 471 Acct#584/509-648-3407 EWAN Sub	Aug	133.35	11.88
TIMS 471 Acct#584/509-648-3407 EWAN Sub	Feb	132.93	11.84
TIMS 471 Acct#584/509-648-3407 EWAN Sub	JULY	133.35	11.88
TIMS 471 Acct#584/509-648-3407 EWAN Sub	June	132.82	11.83
TIMS 471 Acct#584/509-648-3407 EWAN Sub	March	132.93	11.84
TIMS 471 Acct#584/509-648-3407 EWAN Sub	May	132.82	11.83
TIMS 471 Acct#584/509-648-3407 EWAN Sub	Oct	133.41	11.88
TIMS 471 Acct#584/509-648-3407 EWAN Sub	Sept	131.02	11.67
TIMS 471 Acct# 584/509-648-3407 EWAN Sub	dec	133.41	11.88
TIMS 471 Acct# 584/509-648-3407 EWAN Sub	Nov	133.41	11.88
TIMS 471 Acct#584/509-648-3407 EWAN Sub	Jan	132.93	11.84
TIMS 796 Acct #208-476-3939-042991-5 Orofino	April	62.83	5.6
TIMS 796 Acct #208-476-3939-042991-5 Orofino	Aug	63.31	5.64
TIMS 796 Acct #208-476-3939-042991-5 Orofino	Feb	61.77	5.5
TIMS 796 Acct #208-476-3939-042991-5 Orofino	Jan	61.77	5.5
TIMS 796 Acct #208-476-3939-042991-5 Orofino	JULY	63.31	5.64
TIMS 796 Acct #208-476-3939-042991-5 Orofino	June	62.83	5.6
TIMS 796 Acct #208-476-3939-042991-5 Orofino	Mar	62.9	5.61
TIMS 796 Acct #208-476-3939-042991-5 Orofino	May	62.83	5.6
TIMS 796 Acct #208-476-3939-042991-5 Orofino	Sept.	63.31	5.64
TIMS 796 Acct #208-476-3939-042991-5 Orofino	dec	64.98	5.79
TIMS 796 Acct #208-476-3939-042991-5 Orofino	Nov	64.98	5.79

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TIMS 796 Acct # 208-476-3939-042991-5 OrofinoOCT	64.98	5.79
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 1/15-2/14	140.81	12.55
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 2/15-3/14	141.04	12.57
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 3/15-4/14	188.82	16.82
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 4/15-5/14	160.14	14.27
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 5/15-6/14	160.14	14.27
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 6/15-7/15	160.14	14.27
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 7/15-8/14	160.14	14.27
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 8/15-9/14	160.14	14.27
TIMS 856 Acct # 6106Z267S3 Pullman-Moscow 12/15-1/14	141.14	12.58
TIMS TELCO #655XO Comm Lewiston	541.15	48.21
TIMS TELCO #655XO Comm Lewiston	543.4	48.41
TIMS TELCO #658XO Comm CDA	1376.46	122.63
TIMS TELCO #658XO Comm CDA	1376.46	122.63
TIMS TELCO #861XO Comm Waste Water Treatment Plant	41.58	3.7
TIMS TELCO #861XO Comm Waste Water Treatment Plant	41.58	3.7
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 1/4-2/3	60.43	5.38
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 2/4-3/3	65.2	5.81
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 3/4-4/3	61.4	5.48
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 4/4-5/3	61.32	5.46
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 5/4-6/3	61.32	5.46
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 6/4-7/3	61.32	5.46
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 7/4-8/3	61.7	5.49
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 8/4-9/3	61.7	5.49
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 10/4-11/3	62.18	5.54
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 11/4-12/3	62.48	5.56
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 12/4-1/3	62.48	5.56
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 9/4-10/3	61.99	5.52
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental April	1100.92	98.08
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental Aug	1106.4	98.57
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental FEB	1101.46	98.13
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental Jan	1112.27	99.09
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental June	1100.92	98.08
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental March	1112.24	99.09
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental May	1100.92	98.08
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental Sept.	1103.42	98.31
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental dec DID 2-way	779.45	69.44
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental DID 2-way Trun	784.94	69.94
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental DID 2-way Trun	779.45	69.44
TIMS# 1182 ACCT # 62952 (406-847-1260) Noxon Environmental July	1103.42	98.31
TIMS# 493 ACCT # 300725259 (509-647-2862) Wilbur Sub 1/24-2/23	33.8	3.01
TIMS# 493 ACCT # 300725259 (509-647-2862) Wilbur Sub 11/24-12/23	53.2	4.74
TIMS# 493 ACCT # 300725259 (509-647-2862) Wilbur Sub 12/24-1/23	33.8	3.01
TIMS# 493 ACCT # 300725259 (509-647-2862) Wilbur Sub partial month because c	36.58	3.26
TIMS# 495 ACCT # 300726418 -Ritzville 1/24-2/23	287.29	25.6
TIMS# 495 ACCT # 300726418 -Ritzville 2/24-3/23	275.29	24.53
TIMS# 495 ACCT # 300726418 -Ritzville 3/24-4/23	275.29	24.53
TIMS# 495 ACCT # 300726418 -Ritzville 4/24-5/23	293.25	26.13
TIMS# 495 ACCT # 300726418 -Ritzville 5/24-6/23	262.12	23.35
TIMS# 495 ACCT # 300726418 -Ritzville 6/24-7/23	242.19	21.58

Description

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TIMS# 495 ACCT # 300726418 -Ritzville 7/24-8/23	241.53	21.51
TIMS# 495 ACCT # 300726418 -Ritzville 8/24-9/23	193.01	17.2
TIMS# 495 ACCT # 300726418 -Ritzville10/24-11/23	242	21.56
TIMS# 495 ACCT # 300726418 -Ritzville11/24-12/23	226.8	20.21
TIMS# 495 ACCT # 300726418 -Ritzville12/24-1/23	287.33	25.6
TIMS# 495 ACCT # 300726418 -Ritzville9/24/10/23	226.52	20.18
TIMS#1324 ACCT #313473856 509-773-3014 Goldendale 1/11-2/10	233.43	20.8
TIMS#1324 ACCT #313473856 509-773-3014 Goldendale 2/11-3/10	241.47	21.52
TIMS#1324 ACCT #313473856 509-773-3014 Goldendale 3/11-4/10	233.47	20.8
TIMS#1324 ACCT #313473856 509-773-3014 Goldendale 4/11-5/10	232.33	20.7
TIMS#1324 ACCT #313473856 509-773-3014 Goldendale 5/11-6/10	246.06	21.93
TIMS#1324 ACCT #313473856 509-773-3014 Goldendale 6/11-7/10	246.06	21.93
TIMS#1324 ACCT #313473856 509-773-3014 Goldendale 7/11-8/10	253.53	22.58
TIMS#1324 ACCT #313473856 509-773-3014 Goldendale 8/11-9/10	251.97	22.44
TIMS# 1324 ACCT # 313473856 509-773-3014 Goldendale10/11-11/10	255.63	22.77
TIMS# 1324 ACCT # 313473856 509-773-3014 Goldendale11/11-12/10	254.76	22.7
TIMS# 1324 ACCT # 313473856 509-773-3014 Goldendale12/11-1/10	242.04	21.56
TIMS# 1324 ACCT # 313473856 509-773-3014 Goldendale9/11-10/10	251.97	22.44
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office	24.9	2.22
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 1/20-2/20	24.48	2.18
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 2/20-3/20	24.48	2.18
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 3/20-4/20	20.97	1.87
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 4/20-5/20	20.89	1.86
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 7/20-8/20	25.5	2.27
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 8/20-9/20	21.5	1.92
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office12/20-1/20	20.97	1.87
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office5/20-6/20	20.9	1.86
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office10/20-11/20	21.54	1.92
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office11/20-12/20	21.54	1.92
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office9/20-10/20	21.5	1.92
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center	57.17	5.09
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 1/20-2/20	56.42	5.03
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 2/20-3/20	56.83	5.06
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 3/20-4/20	54.03	4.82
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 4/20-5/20	53.97	4.81
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 5/20-6/20	53.97	4.81
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 7/20-8/20	57.65	5.13
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 8/20-9/20	54.45	4.85
TIMS# 1358 ACCT # 208-743-5018 750B - Lewiston Community Center12/20-1/20	53.62	4.78
TIMS# 1358 ACCT # 208-743-5018 750B - Lewiston Community Center10/20-11/20	54.48	4.85
TIMS# 1358 ACCT # 208-743-5018 750B - Lewiston Community Center11/20-12/20	55.28	4.92
TIMS# 1358 ACCT # 208-743-5018 750B - Lewiston Community Center9/20-10/20	54.45	4.85
TIMS#1537 Acct #509-284-2786-050911-5 Tekoa 1/16-2/15	72.23	6.43
TIMS#1537 Acct #509-284-2786-050911-5 Tekoa 2/15-3/15	72.23	6.43
TIMS#1537 Acct #509-284-2786-050911-5 Tekoa 3/16-4/15	70.25	6.26
TIMS#1537 Acct #509-284-2786-050911-5 Tekoa 4/16-5/15	70.22	6.26
TIMS#1537 Acct #509-284-2786-050911-5 Tekoa 5/16-6/15	70.22	6.26
TIMS#1537 Acct #509-284-2786-050911-5 Tekoa 6/16-7/15	70.21	6.26
TIMS#1537 Acct #509-284-2786-050911-5 Tekoa 7/16-8/15	70.35	6.27
TIMS#1537 Acct #509-284-2786-050911-5 Tekoa 9/16-10/10	72.74	6.48

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TIMS# 1537 Acct # 509-284-2786-050911-5 Tekoa8/16-9/15	70.35	6.27
TIMS# 1537 Acct # 509-284-2786-050911-5 Tekoa10/16-11/15	70.44	6.27
TIMS# 1537 Acct # 509-284-2786-050911-5 Tekoa11/16-12/15	70.59	6.29
TIMS# 1537 Acct # 509-284-2786-050911-5 Tekoa12/16-1/15	176.78	15.74
TIMS#1655 ACCT 88283520 Grangeville Office 1/12-2/11	445.29	39.67
TIMS#1655 ACCT 88283520 Grangeville Office 12/12-1/11	444.28	39.58
TIMS#1655 ACCT 88283520 Grangeville Office 2/12-3/11	445.31	39.67
TIMS#1655 ACCT 88283520 Grangeville Office 3/12-4/11	430.46	38.35
TIMS#1655 ACCT 88283520 Grangeville Office 4/12-5/11	442.54	39.42
TIMS#1655 ACCT 88283520 Grangeville Office 5/12-6/11	442.54	39.42
TIMS#1655 ACCT 88283520 Grangeville Office 6/12-7/11	455.18	40.55
TIMS#1655 ACCT 88283520 Grangeville Office 7/12-8/11	455.18	40.55
TIMS# 1655 ACCT 88283520 Grangeville Office10/12-11/11	460.93	41.06
TIMS# 1655 ACCT 88283520 Grangeville Office11/12-12/11	460.93	41.06
TIMS# 1655 ACCT 88283520 Grangeville Office8/12-9/11	455.18	40.55
TIMS# 1655 ACCT 88283520 Grangeville Office9/12-10/11	460.93	41.06
TIMS#1691 ACCT #89058924 (509-489-0500) Kettle Falls Office	782.69	69.73
TIMS#1691 ACCT #89058924 (509-489-0500) Kettle Falls Office 1/20-2/19	792.73	70.63
TIMS#1691 ACCT #89058924 (509-489-0500) Kettle Falls Office 11/19-12/20 and	1562.43	139.2
TIMS#1691 ACCT #89058924 (509-489-0500) Kettle Falls Office 2/20-3/19	781.05	69.58
TIMS#1691 ACCT #89058924 (509-489-0500) Kettle Falls Office 3/20-4/19	776.09	69.14
TIMS#1691 ACCT #89058924 (509-489-0500) Kettle Falls Office 4/20-5/19	776.09	69.14
TIMS#1691 ACCT #89058924 (509-489-0500) Kettle Falls Office 6/20-7/19	798.92	71.18
TIMS#1691 ACCT #89058924 (509-489-0500) Kettle Falls Office 7/20-8/19	798.92	71.18
TIMS# 1691 ACCT # 89058924 (509-489-0500) Kettle Falls Office8/20-9/19	798.92	71.18
TIMS# 1691 ACCT # 89058924 (509-489-0500) Kettle Falls Office9/20-11/19	1618.14	144.16
TIMS#193 ACCT # 50107 (406-847-2212) Noxon HED April	318.52	28.37
TIMS#193 ACCT # 50107 (406-847-2212) Noxon HED Aug	319.37	28.46
TIMS#193 ACCT # 50107 (406-847-2212) Noxon HED Jan	321.82	28.68
TIMS#193 ACCT # 50107 (406-847-2212) Noxon HED JULY	319.37	28.46
TIMS#193 ACCT # 50107 (406-847-2212) Noxon HED June	318.52	28.37
TIMS#193 ACCT # 50107 (406-847-2212) Noxon HED May	318.52	28.37
TIMS#193 ACCT # 50107 (406-847-2212) Noxon HED Sept.	319.37	28.46
TIMS# 193 ACCT # 50107 (406-847-2212) Noxon HED FEB	321.82	28.68
TIMS# 193 ACCT # 50107 (406-847-2212) Noxon HEDdec	319.47	28.46
TIMS# 193 ACCT # 50107 (406-847-2212) Noxon HEDMarch	321.82	28.68
TIMS# 193 ACCT # 50107 (406-847-2212) Noxon HEDNOV	322.57	28.74
TIMS# 193 ACCT # 50107 (406-847-2212) Noxon HEDOct	319.47	28.46
TIMS#194 ACCT # 50204 (406-847-2309) Noxon Environmental April	63.19	5.63
TIMS#194 ACCT # 50204 (406-847-2309) Noxon Environmental Aug	63.36	5.64
TIMS#194 ACCT # 50204 (406-847-2309) Noxon Environmental June	63.19	5.63
TIMS#194 ACCT # 50204 (406-847-2309) Noxon Environmental May	63.19	5.63
TIMS# 194 ACCT # 50204 (406-847-2309) Noxon Environmentaldec	63.28	5.64
TIMS# 194 ACCT # 50204 (406-847-2309) Noxon EnvironmentalFEB	65.65	5.85
TIMS# 194 ACCT # 50204 (406-847-2309) Noxon EnvironmentalJan	65.65	5.85
TIMS# 194 ACCT # 50204 (406-847-2309) Noxon EnvironmentalJULY	63.36	5.64
TIMS# 194 ACCT # 50204 (406-847-2309) Noxon EnvironmentalMarch	63.23	5.63
TIMS# 194 ACCT # 50204 (406-847-2309) Noxon EnvironmentalNOV	63.91	5.69
TIMS# 194 ACCT # 50204 (406-847-2309) Noxon EnvironmentalOct	63.28	5.64
TIMS# 194 ACCT # 50204 (406-847-2309) Noxon EnvironmentalSept	63.36	5.64

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TIMS#195 ACCT # 50159 (406-847-2265) Noxon Environmental April	274.85	24.49
TIMS#195 ACCT # 50159 (406-847-2265) Noxon Environmental Aug	275.53	24.55
TIMS#195 ACCT # 50159 (406-847-2265) Noxon Environmental Jan	277.69	24.74
TIMS#195 ACCT # 50159 (406-847-2265) Noxon Environmental JULY	275.53	24.55
TIMS#195 ACCT # 50159 (406-847-2265) Noxon Environmental June	274.85	24.49
TIMS#195 ACCT # 50159 (406-847-2265) Noxon Environmental May	274.85	24.49
TIMS#195 ACCT # 50159 (406-847-2265) Noxon Environmental Sept	275.53	24.55
TIMS#195 ACCT # 50159 (406-847-2265) Noxon Environmentaldec	275.61	24.55
TIMS#195 ACCT # 50159 (406-847-2265) Noxon EnvironmentalFEB	277.69	24.74
TIMS#195 ACCT # 50159 (406-847-2265) Noxon EnvironmentalMarch	277.69	24.74
TIMS#195 ACCT # 50159 (406-847-2265) Noxon EnvironmentalNOV	278.29	24.79
TIMS#195 ACCT # 50159 (406-847-2265) Noxon EnvironmentalOct	275.61	24.55
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office	41.25	3.68
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 1/13-2/12	42.51	3.79
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 12/13-1/12	40.27	3.59
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 2/13-3/12	40.26	3.59
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 3/13-4/12	40.78	3.63
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 4/13-5/12	41.25	3.68
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 6/12-7/12	41.25	3.68
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 7/13-8/12	41.38	3.68
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 8/13-9/12	61.24	5.46
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office 9/13-10/10	61.24	5.46
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office10/13-11/12	61.37	5.47
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office11/13-12/12	61.37	5.47
TIMS#244 Acct #208-556-2235-052876-5 Wallace Office12/13-1/12	61.37	5.47
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office 1/15-2/14	49.19	4.38
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office 2/15-3/14	43.59	3.89
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office 3/15-4/14	43.59	3.89
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office 4/15-5/14	43.55	3.88
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office 5/15-6/14	44.32	3.95
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office 6/15-7/14	50.62	4.51
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office 7/15-8/14	44.85	4
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office 8/15-9/14	44.75	3.99
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office12/15-1/14	49.19	4.38
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office10/15-11/14	44.77	3.99
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office11/15-12/14	44.77	3.99
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office12/15-1/14	44.77	3.99
TIMS#383 ACCT #300736970 (509-935-4736) Chewelah Office9/15-10/14	44.75	3.99
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmental	60.01	5.35
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmental April	59.24	5.28
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmental Aug	59.41	5.29
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmental August	59.41	5.29
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmental JULY	59.41	5.29
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmental June	59.24	5.28
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmental march	59.28	5.28
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmental May	59.24	5.28
TIMS#470 ACCT #50707 (406-847-5525) Noxon Environmentaldec	59.43	5.3
TIMS#470 ACCT #50707 (406-847-5525) Noxon EnvironmentalFEB	59.86	5.33
TIMS#470 ACCT #50707 (406-847-5525) Noxon EnvironmentalJan	59.86	5.33
TIMS#470 ACCT #50707 (406-847-5525) Noxon EnvironmentalOct	59.43	5.3

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TIMS#476 Acct#208-276-3241 Juliaetta Sub	34.81	3.1
TIMS#476 Acct#208-276-3241 Juliaetta Sub 1/28-2/27	34.92	3.11
TIMS#476 Acct#208-276-3241 Juliaetta Sub 12/28-1/27	34.93	3.11
TIMS#476 Acct#208-276-3241 Juliaetta Sub 2/28-3/27	34.92	3.11
TIMS#476 Acct#208-276-3241 Juliaetta Sub 3/28-4/27	34.92	3.11
TIMS#476 Acct#208-276-3241 Juliaetta Sub 4/28-5/27	34.81	3.1
TIMS#476 Acct#208-276-3241 Juliaetta Sub 5/28-6/27	34.81	3.1
TIMS#476 Acct#208-276-3241 Juliaetta Sub 7/28-8/27	35.34	3.15
TIMS#476 Acct#208-276-3241 Juliaetta Sub 8/28-9/27	35.34	3.15
TIMS#476 Acct#208-276-3241 Juliaetta Sub10/28-11/27	35.4	3.16
TIMS#476 Acct#208-276-3241 Juliaetta Sub11/28-12/27	35.4	3.16
TIMS#476 Acct#208-276-3241 Juliaetta Sub9/28-10/27	35.34	3.15
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 12/15-1/14	118.57	10.57
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 1/15-2/14	118.56	10.56
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 2/15-3/14	108.16	9.63
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 3/15-4/14	108.16	9.63
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 4/15-5/14	107.94	9.62
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 5/15-6/14	110.83	9.88
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 6/15-7/14	122.53	10.92
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 7/15-8/14	111.79	9.96
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner) 8/15-9/14	111.79	9.96
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner)10/15-11/14	111.92	9.97
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner)11/15-12/14	111.92	9.97
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner)12/15-1/14	111.92	9.97
TIMS#477 ACCT #300718027 (509-299-4943) Medical Lake (Conner)9/15-10/14	111.79	9.96
TIMS#565 Acct#298500 Leon Junction Sub April	40.97	3.65
TIMS#565 Acct#298500 Leon Junction Sub Aug	41.5	3.7
TIMS#565 Acct#298500 Leon Junction Sub Feb	41.5	3.7
TIMS#565 Acct#298500 Leon Junction Sub Jan	41.5	3.7
TIMS#565 Acct#298500 Leon Junction Sub JULY	41.5	3.7
TIMS#565 Acct#298500 Leon Junction Sub June	40.97	3.65
TIMS#565 Acct#298500 Leon Junction Sub March	41.08	3.66
TIMS#565 Acct#298500 Leon Junction Sub May	41.38	3.68
TIMS#565 Acct#298500 Leon Junction Sub Sept	41.5	3.7
TIMS#565 Acct#298500 Leon Junction Subdec	41.56	3.7
TIMS#565 Acct#298500 Leon Junction SubNov	41.56	3.7
TIMS#565 Acct#298500 Leon Junction SubOctober	41.56	3.7
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 1/11-2/10	336.04	29.94
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 2/11-3/10	336.2	29.96
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 3/11-4/10	336.18	29.95
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 4/11-5/10	358.01	31.89
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 5/11-6/10	358.45	31.93
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 6/11-7/10	358.46	31.94
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 7/11-8/10 plus refun	289.98	25.84
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 8/11-9/10	361.37	32.19
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs 9/11-10/10	345.78	30.81
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs10/11-11/10	346.41	30.86
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs11/11-12/10	346.41	30.86
TIMS#653 ACCT 300335278 (509-481-2542) Coyote Springs12/11-1/10	346.41	30.86
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental April	64.74	5.77

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TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental Aug	64.91	5.79
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental Jan	65.41	5.82
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental JULY	64.91	5.79
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental June	64.74	5.77
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental March	64.78	5.77
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental May	64.74	5.77
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental Sept.	64.91	5.79
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental Oct	64.93	5.78
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental dec	64.93	5.78
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental FEB	65.41	5.82
TIMS#665 ACCT # 50363 (406-847-2472) Noxon Environmental Nov	65.56	5.84
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living April	95.82	8.53
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living FEB	96.81	8.62
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living July	96.07	8.56
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living June	95.82	8.53
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living Local Service	127.4	11.35
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living March	95.88	8.54
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living May	95.82	8.53
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living dec	184.22	16.41
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living Jan	96.81	8.62
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living NOV	186.04	16.58
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living Oct	184.22	16.41
TIMS#721 ACCT # 50356 (406-847-2463) Noxon Living Aug	194.01	17.28
TIMS#878 ACCT #208-935-2201 661B Kamiah Local Rep Office 2/8-3/8	63.26	5.63
TIMS#878 ACCT #208-935-2201 661B Kamiah Local Rep Office 3/8-4/8	59.41	5.29
TIMS#878 ACCT #208-935-2201 661B Kamiah Local Rep Office 4/8-5/8	59.23	5.28
TIMS#878 ACCT #208-935-2201 661B Kamiah Local Rep Office 5/8-6/8	59.23	5.28
TIMS#878 ACCT #208-935-2201 661B Kamiah Local Rep Office 6/8-7/8	59.23	5.28
TIMS#878 ACCT #208-935-2201 661B Kamiah Local Rep Office 7/8-8/8	60.54	5.39
TIMS#878 ACCT #208-935-2201 661B Kamiah Local Rep Office 8/8-9/8	110.07	9.8
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn.	5390.64	480.25
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 1/15-2/14	4777.6	425.64
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 3/15-4/14	5565.91	495.86
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 9/15-10/14	5572.57	496.46
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. Sept.	5542.55	493.79
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 10/15-11/14	5599.49	498.86
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 11/15-12/14	5599.49	498.86
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 12/15-1/14	10402.17	926.72
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 05/15-06/14	5390.64	480.25
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 2/15-3/14	5662.47	504.47
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 6/15-7/14	5181.91	461.65
TIMS 1550 Acct # 6102Z007S3 Sandpoint- Black Mtn. 7/15-8/14	5622.3	500.89
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADA April	784.92	69.93
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADA Aug	784.92	69.93
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADA Jan a	1086.36	96.78
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADA July	784.92	69.93
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADA June	784.92	69.93
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADA Marcl	803.24	71.56
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADA May	784.92	69.93
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADA Sept	784.92	69.93

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TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADADec	784.92	69.93
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADAFEB	798.03	71.1
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADANOV	784.92	69.93
TIMS 1620 XO Comm Acct # 348892 - Boulder Park to Grant Co. PUD SCADAOct	784.92	69.93
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub	60.49	5.39
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub April	59.14	5.27
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub Aug	59.9	5.33
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub FEB	59.74	5.33
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub Jan	59.74	5.33
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub JULY	59.9	5.33
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub June	59.14	5.27
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub Mar	59.16	5.27
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub May	59.14	5.27
TIMS#1496 ACCT # 62759 (406-244-2001) Noxon Sub Sept	59.9	5.33
TIMS# 1496 ACCT # 62759 (406-244-2001) Noxon Subdec	59.91	5.34
TIMS# 1496 ACCT # 62759 (406-244-2001) Noxon SubOct	59.91	5.34
BID=Toner59. Toner for Clarkston, WA	512.71	45.68
BID=Toner59. Toner for Lewiston Call Center	406	36.17
Acct# 104629092 Lewiston, ID 2/8-3/7	70.82	6.31
Acct# 104629092 Lewiston, ID 4/8-5/7	62.4	5.56
Acct# 104629092 Lewiston, ID 5/8-6/7	62.4	5.56
Acct# 104629092 Lewiston, ID 6/8-7/7	62.4	5.56
Acct# 104629092 Lewiston, ID 7/8-8/7	62.4	5.56
Acct# 104629092 Lewiston, ID 8/8-9/7	62.4	5.56
Acct# 104629092 Lewiston, ID 9/8-10/7	59.23	5.28
Acct# 104629092 Lewiston, ID 11/8-2/7	55.56	4.95
Acct# 104629092 Lewiston, ID 10/8-11/7	62.4	5.56
Acct# 104629092 Lewiston, ID 11/8-12/7	67.7	6.03
Acct# 104629092 Lewiston, ID 12/8-1/7	143.82	12.81
Acct# 104629092 Lewiston, ID 3/8-4/7	62.4	5.56
Acct# 8255 1010 1010 0874 Kettle Falls 12/25-1/24	148.02	13.19
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 1/8-2/7 and partial credit	61.35	5.47
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 12/22-1/21	103.94	9.26
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 2/8-3/7 and add 5 cable boxe:	230.5	20.54
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 3/8-4/7	118.38	10.55
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 4/8-5/7	118.38	10.55
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 5/8-6/7	118.38	10.55
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 6/8-7/7	118.38	10.55
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 7/8-8/7	109.48	9.75
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 8/8-9/7	118.38	10.55
TIMS #881 Acct # 8448 61 001 0000692 CdA Office 9/8-10/7	118.38	10.55
TIMS #881 Acct # 8448 61 001 0000692 CdA Office10/8-11/7	123.79	11.03
TIMS #881 Acct # 8448 61 001 0000692 CdA Office11/8-12/7	123.79	11.03
TIMS #881 Acct # 8448 61 001 0000692 CdA Office12/8-1/7	123.79	11.03
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 1/25-2/24	148.02	13.19
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 2/25-3/24	153.03	13.63
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 3/25-4/24	143.03	12.74
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 4/25-5/24	143.03	12.74
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 5/25-6/24	143.03	12.74
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 6/25-7/24	143.03	12.74

Description**Sum of Transaction Sum of Gas South A**

TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 7/25-8/24	143.03	12.74
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 8/25-9/24	143.03	12.74
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls 9/25-10/24	143.03	12.74
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls10/25-11/24	143.03	12.74
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls11/25-12/24	143.03	12.74
TIMS 1564 Acct# 8255 1010 1010 0874 Kettle Falls12/25-1/24	143.03	12.74
TIMS 1686 Acct # 81800118 Deer Park Service Center 1/6-2/5	65.81	5.86
TIMS 1686 Acct # 81800118 Deer Park Service Center 2/6-3/5	92.24	8.22
TIMS 1686 Acct # 81800118 Deer Park Service Center 3/6-4/5	35.13	3.13
TIMS 1686 Acct # 81800118 Deer Park Service Center 4/6-5/5	61.56	5.48
TIMS 1686 Acct # 81800118 Deer Park Service Center 5/6-6/5	65.81	5.86
TIMS 1686 Acct # 81800118 Deer Park Service Center 6/6-7/5	61.56	5.48
TIMS 1686 Acct # 81800118 Deer Park Service Center 8/6-9/5	61.56	5.48
TIMS 1686 Acct # 81800118 Deer Park Service Center 9/6-10/5	61.56	5.48
TIMS 1686 Acct # 81800118 Deer Park Service Center10/6-11/5	61.56	5.48
TIMS 1686 Acct # 81800118 Deer Park Service Center11/6-12/6	61.56	5.48
TIMS 1686 Acct # 81800118 Deer Park Service Center12/6-1/5	61.56	5.48
TIMS 1686 Acct # 81800118 Deer Park Service Center7/6-8/5	61.56	5.48
Acct#1540 AMI CGR Winona and Endicott Aug	110	9.8
Acct#1540 AMI CGR Winona and Endicott JULY	110	9.8
Acct#1540 AMI CGR Winona and Endicott June	110	9.8
Acct#1540 AMI CGR Winona and Endicott Sept	110	9.8
Acct# 1540 AMI CGR Winona and EndicottDec	110	9.8
Acct# 1540 AMI CGR Winona and EndicottNov	110	9.8
Acct# 1540 AMI CGR Winona and EndicottOctober	110	9.8
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint	31.1	2.77
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 2/22-3/21	50.74	4.52
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 1/22-2/21	50.74	4.52
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 3/22-4/21	47.14	4.2
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 4/22-5/21	50.68	4.51
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 5/22-6/21	25.24	2.25
TIMS #481 Acct#208-263-8350-010989-5 Sandpoint 7/22-8/21	31.46	2.81
TIMS #481 Acct# 208-263-8350-010989-5 Sandpoint12/22-1/21	50.74	4.52
TIMS #511 208-266-1421-030984-5 Clark Fork Living Facility 9/7-10/6	110.88	9.88
TIMS #511 208-266-1421-030984-5 Clark Fork Living Facility10/7-11/6	114.1	10.16
TIMS #511 208-266-1421-030984-5 Clark Fork Living Facility11/7-12/6	114.1	10.16
TIMS #511 208-266-1421-030984-5 Clark Fork Living Facility12/7-1/6	114.1	10.16
TIMS 1367 Acct #43675 Orofino Office 1/2-2/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 10/2-11/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 2/2-3/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 3/2 - 4/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 4/2-5/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 5/2-6/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 6/2-7/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 7/2-8/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 8/2-9/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office 9/2-10/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office11/2-2/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office11/2-12/2	45	4.01
TIMS 1367 Acct #43675 Orofino Office12/2-1/2	45	4.01

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TIMS 1493 Acct # 8448 61015 0035227 Pullman Office 1/9-2/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office 2/9-3/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office 3/9-4/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office 4/9-5/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office 6/9-7/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office 7/9-8/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office 8/8-9/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office 9/9-10/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office10/9-11/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office11/9-12/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office12/9-1/8	149.95	13.36
TIMS 1493 Acct # 8448 61015 0035227 Pullman Office5/9-6/8	149.95	13.36
TIMS 796 Acct #208-476-3939-042991-5 Orofino April	51.4	4.58
TIMS 796 Acct #208-476-3939-042991-5 Orofino Aug	51.8	4.61
TIMS 796 Acct #208-476-3939-042991-5 Orofino Feb	50.54	4.5
TIMS 796 Acct #208-476-3939-042991-5 Orofino Jan	50.54	4.5
TIMS 796 Acct #208-476-3939-042991-5 Orofino JULY	51.8	4.61
TIMS 796 Acct #208-476-3939-042991-5 Orofino June	51.4	4.58
TIMS 796 Acct #208-476-3939-042991-5 Orofino Mar	51.47	4.58
TIMS 796 Acct #208-476-3939-042991-5 Orofino May	51.4	4.58
TIMS 796 Acct #208-476-3939-042991-5 Orofino Sept.	51.8	4.61
TIMS 796 Acct # 208-476-3939-042991-5 Orofinodec	53.17	4.73
TIMS 796 Acct # 208-476-3939-042991-5 OrofinoNov	53.17	4.73
TIMS 796 Acct # 208-476-3939-042991-5 OrofinoOCT	53.17	4.73
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 1/4-2/3	53.59	4.78
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 2/4-3/3	57.82	5.15
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 3/4-4/3	54.45	4.85
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 4/4-5/3	54.37	4.85
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 5/4-6/3	54.37	4.85
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 6/4-7/3	54.37	4.85
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 7/4-8/3	54.72	4.88
TIMS# 1129 Acct #509-338-4712-081605-5 Pullman Office 8/4-9/3	54.72	4.88
TIMS# 1129 Acct # 509-338-4712-081605-5 Pullman Office10/4-11/3	55.15	4.92
TIMS# 1129 Acct # 509-338-4712-081605-5 Pullman Office11/4-12/3	55.4	4.94
TIMS# 1129 Acct # 509-338-4712-081605-5 Pullman Office12/4-1/3	55.4	4.94
TIMS# 1129 Acct # 509-338-4712-081605-5 Pullman Office9/4-10/3	54.97	4.89
TIMS# 495 ACCT # 300726418 -Ritzville 1/24-2/23	95.76	8.53
TIMS# 495 ACCT # 300726418 -Ritzville 2/24-3/23	91.76	8.18
TIMS# 495 ACCT # 300726418 -Ritzville 3/24-4/23	91.76	8.18
TIMS# 495 ACCT # 300726418 -Ritzville 4/24-5/23	97.75	8.71
TIMS# 495 ACCT # 300726418 -Ritzville 5/24-6/23	87.37	7.79
TIMS# 495 ACCT # 300726418 -Ritzville 6/24-7/23	80.73	7.19
TIMS# 495 ACCT # 300726418 -Ritzville 7/24-8/23	108.52	9.67
TIMS# 495 ACCT # 300726418 -Ritzville 8/24-9/23	86.72	7.72
TIMS# 495 ACCT # 300726418 -Ritzville10/24-11/23	108.72	9.69
TIMS# 495 ACCT # 300726418 -Ritzville11/24-12/23	101.89	9.08
TIMS# 495 ACCT # 300726418 -Ritzville12/24-1/23	95.77	8.53
TIMS# 495 ACCT # 300726418 -Ritzville9/24/10/23	101.77	9.06
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office	24.89	2.21
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 1/20-2/20	24.47	2.18

Description

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TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 2/20-3/20	24.47	2.18
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 3/20-4/20	20.98	1.87
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 4/20-5/20	20.9	1.86
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 7/20-8/20	25.5	2.27
TIMS#1356 ACCT #208-798-0279 768B Lewiston Office 8/20-9/20	21.5	1.92
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office 12/20-1/20	20.98	1.87
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office 5/20-6/20	20.89	1.86
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office 10/20-11/20	21.54	1.92
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office 11/20-12/20	21.54	1.92
TIMS# 1356 ACCT # 208-798-0279 768B Lewiston Office 9/20-10/20	21.5	1.92
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center	85.75	7.64
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 1/20-2/20	84.63	7.54
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 2/20-3/20	85.25	7.59
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 3/20-4/20	81.05	7.22
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 4/20-5/20	80.95	7.21
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 5/20-6/20	80.95	7.21
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 7/20-8/20	86.48	7.7
TIMS#1358 ACCT #208-743-5018 750B - Lewiston Community Center 8/20-9/20	81.68	7.27
TIMS# 1358 ACCT # 208-743-5018 750B - Lewiston Community Center 12/20-1/20	80.43	7.16
TIMS# 1358 ACCT # 208-743-5018 750B - Lewiston Community Center 10/20-11/20	81.73	7.28
TIMS# 1358 ACCT # 208-743-5018 750B - Lewiston Community Center 11/20-12/20	82.93	7.39
TIMS# 1358 ACCT # 208-743-5018 750B - Lewiston Community Center 9/20-10/20	81.68	7.27
JAMES CORDER-AMZN MKTP US	-317.7	-28.3
JAMES CORDER-AMZN MKTP US M60TH52S0	54.4	4.85
JAMES CORDER-AMZN MKTP US MH1S49GH2	222	19.78
JAMES CORDER-AMZN MKTP US MW27S4LX2	21.74	1.94
JAMES CORDER-AMZN MKTP US MW4BU5R92 AM	619.2	55.16
JAMES CORDER-AMZN MKTP US MW5UO5E82	20.62	1.84
JAMES CORDER-AMZN MKTP US MW83I01G1	325.31	28.98
JAMES CORDER-CKO CATCHBOX	1378.04	122.76
JAMES CORDER-AMAZON.COM MN1M36B70	31.31	2.79
JAMES CORDER-AMAZON.COM MN46F5O01 AMZN	38.1	3.39
JAMES CORDER-AMAZON.COM MN9HZ0HN2	248.25	22.12
JAMES CORDER-AMZN MKTP US 9U5BX0B83	869.01	77.42
JAMES CORDER-AMZN MKTP US B71VN8K03	164.44	14.65
JAMES CORDER-AMZN MKTP US MN1A70621	498.41	44.4
JAMES CORDER-AMZN MKTP US MN1CC5BR0	106	9.45
JAMES CORDER-AMZN MKTP US MN1IT8BX0	1969.13	175.43
JAMES CORDER-GILSSON TECHNOLOGIES	10.95	0.97
JAMES CORDER-WWW.RAZER.COM	87.11	7.76
M2M Charges	7131.33	635.33
A) Supplier: LINEAGE POWER - Catalog #: CC109156535 REPAIR - Defective GE Li	219.49	19.56
A) Supplier: LINEAGE POWER - GB Part #: 25386848 - Catalog #: CC109156535 -	204	18.17
B) Supplier: LINEAGE POWER - Catalog #: CC109161758 REPAIR - Defective GE Li	240.15	21.4
B) Supplier: LINEAGE POWER - GB Part #: 25541424 - Catalog #: CC109161758 -	223.2	19.88
C) Supplier: LINEAGE POWER - GB Part #: 25215171 - Catalog #: CC109129730 -	252	22.45
D) Supplier: LINEAGE POWER - GB Part #: 25417663 - Catalog #: CC109149340 -	268.8	23.95
Supplier: LINEAGE POWER - Catalog #: CC109161758 REPAIR - Item Note: QS863	446.4	39.77
Supplier: LINEAGE POWER - Catalog #: CC109161758 REPAIR - Item Note: QS863	0	0
Supplier: LINEAGE POWER - Catalog #: GCP841A_0I6R_USB_S	558.16	49.72

Description	Sum of Transaction	Sum of Gas South A
finance charge	0	0
Service fee	57.94	5.16
Dues, Solar WA Membership	35	3.12
JP ANALYSIS FEE	1970.93	175.59
JP MORGAN ANALYSIS FEE FROM OCTOBER	521.38	46.45
JP MORGAN ANALYSIS FEE	3183.6	283.64
JP MORGAN ANALYSIS FEES	438.44	39.06
JP MORGAN ANALYSIS FEE	591.11	52.67
JP MORGAN BANK FEES	227.91	20.31
JP MORGAN FEE	4.45	0.4
JP MORGAN FEE CREDIT	-400	-35.64
JP MORGAN PMT ANALYSIS FEE FOR PAYMENT TECH	329.98	29.4
LENA FUNSTON-AUDIBLE US 620JA0J43	16.28	1.45
LENA FUNSTON-AUDIBLE US MA2Y72LF2	16.28	1.45
LENA FUNSTON-AUDIBLE US MA6CO8WHO	16.28	1.45
LENA FUNSTON-AUDIBLE US MH1TN7CS1	16.28	1.45
LINDA WILLIAMS-AL DEPT OF REVENUE	14	1.25
LINDA WILLIAMS-CROSS BORDER TRANS FEE	1.67	0.14
LORETTA MCKAY-AMAZON PRIME	45.32	4.03
LORETTA MCKAY-AMAZON.COM MW2P59US1 AMZN	14.55	1.3
LORETTA MCKAY-AMAZON.COM XH67G8E63 AMZN	1493.8	133.09
LORETTA MCKAY-AMERICAN NATIONAL STANDAR	46	4.09
LORETTA MCKAY-AMERICAN SOCIETY OF SA	195	17.37
LORETTA MCKAY-AMZN MKTP US 927PF8DO3	574.08	51.15
LORETTA MCKAY-AMZN MKTP US AR42125N3 AM	574.86	51.22
LORETTA MCKAY-AMZN MKTP US F96ML3463	429.51	38.26
LORETTA MCKAY-AMZN MKTP US H75YC6JN3	65.33	5.82
LORETTA MCKAY-AMZN MKTP US M66W54RKO	55.17	4.91
LORETTA MCKAY-AMZN MKTP US M695C8WCO	35.58	3.17
LORETTA MCKAY-AMZN MKTP US M87ZW6W23	92.02	8.19
LORETTA MCKAY-AMZN MKTP US MH6ID53U1	456.18	40.64
LORETTA MCKAY-AMZN MKTP US MN7M90PY2 AM	36.92	3.29
LORETTA MCKAY-AMZN MKTP US MO6DX9HOO	45.7	4.08
LORETTA MCKAY-AMZN MKTP US MZ0QX1G11 AM	12.51	1.11
LORETTA MCKAY-AMZN MKTP US MZ1CK89J1 AM	108.85	9.7
LORETTA MCKAY-SAFEWAY #3255	21.24	1.89
LORETTA MCKAY-SKEDCO	291.82	26
LORETTA MCKAY-SP FUNNY PARTY HATS	0	0
LORETTA MCKAY-SQ FRIENDCHIPS	21.78	1.94
LORETTA MCKAY-THE ENGRAVER INC	1071.03	95.42
LORETTA MCKAY-VISOR FRAMES	2628.7	234.2
2019 Washington Code Supplement	87.43	7.79
JAMES CORDER-AMAZON.COM 4K5FT7LD3 AMZN	100.16	8.92
JAMES CORDER-AMAZON.COM M666C7XC1 AMZN	210.13	18.72
JAMES CORDER-AMAZON.COM MH4164LA0 AMZN	33.36	2.98
JAMES CORDER-AMAZON.COM QT4NQ2N63 AMZN	56.63	5.04
JAMES CORDER-AMZN MKTP US 6G0C56W23	918.34	81.81
JAMES CORDER-AMZN MKTP US M61OA6M50 AM	41.47	3.69
JAMES CORDER-AMZN MKTP US M644C8D22 AM	989.26	88.13
JAMES CORDER-AMZN MKTP US MB2A37K70	10.87	0.97

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JAMES CORDER-AMZN MKTP US MH2091O80	29.27	2.61
JAMES CORDER-AMZN MKTP US MH74P90E1	63.12	5.62
JAMES CORDER-AMZN MKTP US MH8N94GU1	63.78	5.69
JAMES CORDER-AMZN MKTP US MN4IR3K70 AM	59.83	5.33
LORETTA MCKAY-AMAZON.COM AN4WQ7JU3 AMZN	29.89	2.66
LORETTA MCKAY-AMAZON.COM CB8K72CB3	56.6	5.04
LORETTA MCKAY-AMAZON.COM JK4255923 AMZN	22.86	2.04
LORETTA MCKAY-AMAZON.COM M62XC5541 AMZN	21.32	1.9
LORETTA MCKAY-AMZN MKTP US M62T795U1	44.5	3.96
LORETTA MCKAY-AMZN MKTP US M643134P2 AM	44.49	3.96
LORETTA MCKAY-AMZN MKTP US M69LP4W22	5.39	0.48
LORETTA MCKAY-AMZN MKTP US MA4MO5YBO	20.12	1.79
LORETTA MCKAY-AMZN MKTP US MH3AG6NI1	20.51	1.82
LORETTA MCKAY-AMZN MKTP US MN76F04T0 AM	19.12	1.71
LORETTA MCKAY-AMZN MKTP US TO3DK87C3	17.4	1.55
Steam Plant Coffee	60	5.34
Steam Plant Coffee Aug	60	5.34
Steam Plant Coffee FEB	60	5.34
Steam Plant Coffee July	60	5.34
Steam Plant Coffee March	120	10.69
Steam Plant Coffee May	60	5.34
LORETTA MCKAY-HARVARD BUSINESS REVIE	106.13	9.46
LORETTA MCKAY-NFPA NATL FIRE PROTECT	1345.5	119.87
Mileage, Car miles to Spokane County Reclamation Office	2.32	0.7
Mileage, City of Bonners Ferry Avista Edge	122.96	10.96
Mileage, Coeur d'Alene Flagging	39.44	3.51
Mileage, Electric Ops Loaned Employee - Round Trip	5.8	0.52
AMY COLVIN-AMAZON.COM AMZN.COM/BILL	-300	-26.73
AMY COLVIN-AMAZON.COM M68ZY4TP2 AMZN	110	9.8
AMY COLVIN-AMAZON.COM MA9KD7742 AMZN	50	4.45
AMY COLVIN-AMAZON.COM MN10Y1QR2 AMZN	1125	100.23
AMY COLVIN-AMAZON.COM MN1WO72H1 AMZN	250	22.27
AMY COLVIN-AMAZON.COM TK2Q61SH3	150	13.36
AMY COLVIN-AMZN MKTP US MZ6IT9OC0	46.77	4.17
Cab Fare, Uber - EEI Spring Legal Conference	47.55	4.23
Cab Fare, Uber - WEI Wildfire Conference	89.58	7.98
DARRIN BELGARDE-AMZN MKTP US MN2CV4QN0	152.44	13.58
DARRIN BELGARDE-AMZN MKTP US MN5BI5Q22	97.92	8.72
DARRIN BELGARDE-AMZN MKTP US MN5HB6WA1 AM	2045.74	182.26
DARRIN BELGARDE-AMZN MKTP US MN5VW2KJ1	57.41	5.11
DARRIN BELGARDE-AMZN MKTP US MN6OW2D20	38.1	3.39
DARRIN BELGARDE-AMZN MKTP US MN72518I2	84.11	7.5
DARRIN BELGARDE-TRENT HARVEST FOODS	12.01	1.06
GAYLE PETTINGER-ALBERTSONS #1268	81.74	7.29
GAYLE PETTINGER-AMAZON.COM M22BN88F0	126	11.22
GAYLE PETTINGER-AMAZON.COM M64S921Q2 AMZN	300.97	26.81
GAYLE PETTINGER-AMAZON.COM MI9LL6H02	338.95	30.2
GAYLE PETTINGER-AMZN MKTP US M617W77B0	1633.5	145.53
GAYLE PETTINGER-AMZN MKTP US M656385L1	455.13	40.55
GAYLE PETTINGER-AMZN MKTP US MA3HE8PA0	117.82	10.5

Description	Sum of Transaction	Sum of Gas South A
GAYLE PETTINGER-AMZN MKTP US MA6P22100	15.18	1.36
GAYLE PETTINGER-AMZN MKTP US MA84X1JF0	15.18	1.36
GAYLE PETTINGER-HOBBY-LOBBY #509	8.69	0.78
GAYLE PETTINGER-SAFEWAY #1299	183.91	16.39
GAYLE PETTINGER-SAFEWAY #1799	18.86	1.68
GAYLE PETTINGER-WM SUPERCENTER #2549	107.86	9.61
Innovation Sparkle Glass bottle crushing	127.5	11.36
KELLY CONLEY-AMAZON.COM I56QV9QL3	250	22.27
KELLY CONLEY-AMAZON.COM MB10T2CD0	725	64.59
KELLY CONLEY-AMAZON.COM MB6K46V20	100	8.91
KELLY CONLEY-AMAZON.COM MB9JE2V21	175	15.59
KELLY CONLEY-AMAZON.COM MH7GN2MY1 AMZN	35	3.12
KELLY CONLEY-AMAZON.COM MN3JL9WM2 AMZN	150	13.36
KELLY CONLEY-AMAZON.COM ZJ9MA1CY3 AMZN	250	22.27
KELLY CONLEY-AT HOME STORE 245	527.95	47.03
KELLY CONLEY-SAFEWAY #3255	54.42	4.86
LENA FUNSTON-AMAZON.COM MA3KB03P2 AMZN	470.19	41.89
LENA FUNSTON-AMAZON.COM MI1P98D62	163.19	14.53
LENA FUNSTON-AMZN MKTP US MH08U4UC0	29.13	2.59
LENA FUNSTON-LIBERTY PARK FLORIST	146.8	13.08
LENA FUNSTON-WWW COSTCO COM	460.1	40.99
LINDA WILLIAMS-AMAZON.COM M61PE9LJ1 AMZN	40.7	3.62
LINDA WILLIAMS-AMAZON.COM MN26W5Q31	1459.27	130.01
LINDA WILLIAMS-AMAZON.COM MN2FE3AS2	1549.06	138
LINDA WILLIAMS-AMAZON.COM MN5LJ4M11	438.75	39.09
LINDA WILLIAMS-AMAZON.COM MN78R1YA2	401.52	35.78
LINDA WILLIAMS-AMAZON.COM MN70T7SQ0	296.36	26.41
LINDA WILLIAMS-AMZN DIGITAL MN1PV41U0	29.25	2.61
LINDA WILLIAMS-AMZN DIGITAL MN5C68140	32.72	2.92
LINDA WILLIAMS-AMZN DIGITAL MN5O761K2	136.06	12.12
LINDA WILLIAMS-AMZN DIGITAL MN90H1012	1.57	0.14
LINDA WILLIAMS-AMZN MKTP US M63GS9JU1	8.7	0.78
LINDA WILLIAMS-AMZN MKTP US MZ1EU9KG0	203.36	18.11
LINDA WILLIAMS-RESTAURANTS UNLIMITED	1526.93	136.03
LINDA WILLIAMS-SAFEWAY #3255	9	0.8
LINDA WILLIAMS-SUCCESSORIES	254.36	22.66
Misc, Party Supplies for Graduation: Table Cloths, Plates, Cups, Drinks, Forks, Etc.	0	0
Misc, Recognition Program Gift Card to Phil Cole	0	0
Parking, Airport Parking - EEI Spring Legal Conference	33	2.94
Parking, Airport parking associated with attendance at EIM and EEI insurance meet	45	4.01
Parking, EEI Meeting	55	4.9
Parking, EEI Wildfire Workshop - Airport Parking	11	0.98
Parking, WSU College of Medicine Counsel Meeting	2	0.18
Party Supplies for Graduation: Table Cloths, Plates, Cups, Drinks, Forks, Etc.	0	0
Prof License, PE License Renewal (PE in state of WA)	116	35.06
Prof License, WA PE License Renewal	116	35.06
Prof License, WA Professional Engineers license renewal	116	35.06
Prof License, Washington State - Professional Engineering License Renewal	116	35.06
Beverages for AEGIS Wildfire Risk Review	53.3	4.75
Beverages for Wildfire Risk Review meeting	53.3	4.75

Description	Sum of Transaction	Sum of Gas South A
Admin Fee	6530.77	581.83
Admin Fee for Series 3.91%	3600	320.72
Admin Fees	8666.68	772.12
Non Employee Stock Issuance	388855.64	34643.15
PATTY HANSON-WAL-MART #5883	73.76	6.57
PATTY HANSON-WALMART.COM 8009666546	538.12	47.94
MICHELLE TYREE-STARBUCKS STORE 03450	5.06	5.06
MICHELLE TYREE-STARBUCKS STORE 08849	5.06	5.06
MICHELLE TYREE-STARBUCKS STORE 09486	7.49	7.49
MICHELLE TYREE-STARBUCKS STORE 10401	16.7	16.7
MICHELLE TYREE-STARBUCKS STORE 24813	9.3	9.3
MICHELLE TYREE-STARBUCKS STORE 29249	33.73	33.73
MICHELLE TYREE-STARBUCKS UPPER C GEG	10.01	10.01
STEVE BOSKOVICH-STARBUCKS A PDX	11.85	11.85
STEVE BOSKOVICH-STARBUCKS C GEG	20.57	20.57
STEVE BOSKOVICH-STARBUCKS STORE 14719	14.09	14.09
STEVE BOSKOVICH-STARBUCKS STORE 29249	24.75	24.75
Lodging, NWOOG Trip to Boise, ID (4 rooms: Brian S., Josh F., Seth S., Rachel A.)	961.04	290.46
Lodging, WGMSC in Boise	565.96	171.06
Cab Fare, Uber to Seattle hotel from airport	59.35	59.35
GAYLE PETTINGER-AMAZON.COM MI5NG81J0	182.13	55.05
GAYLE PETTINGER-AMZN MKTP US MA88108C2	117.82	35.61
GAYLE PETTINGER-AMZN MKTP US MH1WL1QD1	477.55	144.33
GAYLE PETTINGER-AMZN MKTP US MH8TV3QP1	345	104.27
GAYLE PETTINGER-AMZN MKTP US MH94L8ZK0	78.2	23.64
GAYLE PETTINGER-AMZN MKTP US MI9KE0QD0	19.48	5.89
MICHELLE TYREE-ALBERTSONS #0577	143.5	143.5
MICHELLE TYREE-AMZN MKTP US	-80.82	-80.82
MICHELLE TYREE-AMZN MKTP US GS7R01PF3	37.47	37.47
MICHELLE TYREE-AMZN MKTP US MI4ZF0BJ1	26.92	26.92
MICHELLE TYREE-AMZN MKTP US MI5GY9UE2	119.2	119.2
MICHELLE TYREE-AMZN MKTP US MI9IF5H80	16.12	16.12
MICHELLE TYREE-JACKSON COUNTY AIRPORT	310	310
MICHELLE TYREE-JOANN STORES #2321	36.82	36.82
MICHELLE TYREE-SQ DOUGHNUTHOUSEDRIVETHR	72.02	72.02
MICHELLE TYREE-TARGET 00007666	44.98	44.98
MICHELLE TYREE-TREKKER DESIGNS	313	313
KATHY CARPENTER-CIRCULATION	312	312
KATHY CARPENTER-COSTCO WHSE#1287	636.4	636.4
KATHY CARPENTER-ETSY.COM	24.49	24.49
KATHY CARPENTER-HARRY & DAVID #519	88.67	88.67
KATHY CARPENTER-MICHAELS #9490	72	72
KATHY CARPENTER-SEARS ROEBUCK 7936	49.99	49.99
Late Fee - Open Account - Home Depot	20	20
Late Fee Due to Avista AP Unable to Alter 30 Day Payments	20	20
Late Fee Due To Avista Unable to Adapt To HD Payment Schedule	20	20
MICHELLE TYREE-AMZN MKTP US 549KN6CA3	18.96	18.96
MICHELLE TYREE-AMZN MKTP US MI40I5970	80.82	80.82
MICHELLE TYREE-AMZN MKTP US P40C68CE3	73.7	73.7
MICHELLE TYREE-FRED-MEYER #0165	220.48	220.48

Description	Sum of Transaction	Sum of Gas South A
MICHELLE TYREE-SQ THE WOODEN FLAG COMPA	395	395
MICHELLE TYREE-STARBUCKS STORE 29249	5.06	5.06
MICHELLE TYREE-THE HOME DEPOT #4019	39	39
MICHELLE TYREE-TREKKER DESIGNS	2905.65	2905.65
MICHELLE TYREE-WWW COSTCO COM	246.93	246.93
Airfare, Southwest 5262118314789, Travel to Boise, ID for NWOOG	58.48	17.67
NGTL 2021 Expansion Project	1817.24	161.9
NGTL Rate Design	2682.46	238.98
NGTL Rate Design for March 2019	1116.55	99.47
NGTL Rate WEG matters-Design-Avista portion - July 2019	3951.96	352.08
WEG Matter - 20190516	704.07	62.72
WEG Matters	4255.29	379.12
WEG matters - Black and Veatch Invoice re NGLT Rate Design	933.08	83.13
WEG Matters - Black and Veatch Invoice re NGTL Rate Design	644.48	57.42
WEG Matters - Black and Veatch Invoice re NGTL Rate Design Application	1576.58	140.46
WEG matters - NGTL 2021 Wxpansion Project	416.13	37.07
WEG Matters - NGTL Rate Design	11602.19	1033.64
WEG Matters - NGTL Rate Design - 201905	2341.55	208.61
WEG Matters - Other Administration and NGLT 2021 Expansion Project	321.13	28.61
WEG Matters - Other Administration and NGTL 2021 Expansion Project	425.37	37.89
WEG Matters - Other/Administration and NGLT 2021 Expansion Project - 201905	346.17	30.84
WEG Matters 1/31/19	787.71	70.18
WEG matters-NGTL 2021 Expansion Project and Other Administration July 2019	372.84	33.22
Express mail and services for the Sandpoint office.	120.76	10.76
Express mail fees and services for Noxon	76.36	6.81
EXPRESS MAIL FEES AND SERVICES FOR NOXON FACILITY	14.94	1.34
EXPRESS MAIL FEES AND SERVICES FOR NOXON.	14.94	1.34
EXPRESS MAIL FEES AND SERVICES FOR THE NOXON OFFICE	45.57	4.06
EXPRESS MAIL FEES FOR NOXON	133.49	11.89
Express mail fees for Pullman	14.58	1.3
Express mail fees for Sandpoint office.	87.1	7.76
EXPRESS MAIL FEES FOR THE NOXON FACILITY	51.57	4.59
EXPRESS MAIL FEES FOR THE NOXON OFFICE	244.49	21.78
EXPRESS MAIL FEES FOR THE SANDPOINT OFFICE	48.94	4.36
EXPRESS MAIL SERVICES AND FEES FOR THE NOXON FACILITY	105.74	9.42
Express mail services and fees for the Noxon facility.	15.01	1.34
NOXON EXPRESS MAIL FEES	54.93	4.89
NOXON EXPRESS MAIL FEES AND SERVICES	163.56	14.57
NOXON EXPRESS MAIL FEES AND SERVICES.	60.03	5.35
NOXON EXPRESS MAIL FEES.	14.94	1.34
NOXON FACILITIES EXPRESS MAIL FEES	23.14	2.06
PERSONAL SHIPPING STEVE READ FX	-54.28	-4.84
Processing fees and services to distribute a flyer for Landon Grant.	323.4	28.81
Public officials letter for WA/ID. Per D. Donahoo (Safety).	133.76	11.91
Pullman express mail fees and services.	211.92	18.88
Trailblazer letters	32.08	2.86
late fee on INV#SI-359310 BID=HoffmanMusic55. annual shareholder meeting 5/9	35	3.12
Late payment charge on INV#SI-359766 WA#10 DAWG Technology Summit held N	64	5.7
Airfare, Alaska 0272135601520, Flight to Seattle to Meet iwth McKinstry on S. U-Di	366.6	32.66
Airfare, Alaska 0272136855756, Portland Wildfire Mtg with Regional Commissions (428.01	38.13

Description	Sum of Transaction	Sum of Gas South A
Airfare, Alaska 027213892783, 9/3/19 Mtg with McKinstry	286.6	25.53
Airfare, Alaska 0272148242135, Airfare - 12/6/19 Wildfire Mtg - Portland	504.01	44.9
Airfare, Delta 0062385257264, Fall EEI - Delta Airlines Flight	408	36.35
Lodging, Hotel - Ritz Carlton - Fall EEI Conference	671.94	59.86
Cab Fare, eSource Forum - Ride to airport in Denver	70.37	6.27
Cab Fare, Uber - Airport to Pacificcorp - Wildfire Mtg	32.6	2.9
Cab Fare, Uber - McKinstry to Seattle Airport	28.62	2.55
Cab Fare, Uber - Pacificcorp to Airport - Wildfire Mtg	32.1	2.86
Cab Fare, Uber - Seattle Airport to McKinstry	35.66	3.18
Cab Fare, Uber from Airport to Hotel - Fall EEI Conference	37.65	3.36
Cab Fare, Uber from Hotel to Airport - Fall EEI Conference	29.35	2.62
Misc, Filing Fees - Prevailing Wage INTENT - WSU Terre View	20	1.78
Misc, Filing fees - Prevailing Wage INTENT STA Transit Ctr	20	1.78
Misc, Filing Fees - Prevailing Wages INTENT - Spokane Parks Pavilion	20	1.78
Misc, Flower purchase for Ethan Angele Family for New Baby	100	8.91
Misc, Plant for Mary Tyrie's 10 yr work anniversary.	26.1	2.33
Misc, Sent flowers to Jacob Weishaar upon the death of his brother	0	0
Parking, 9-3-19 Meeting with McKinstry in Seattle, WA	7.5	0.67
Parking, Airport Parking - Portland Wildfire Mtg	7.5	0.67
Prof License, Idaho Bar - License Renewal Fee	430	38.3
Prof License, Washington Bar - License Renewal Fee	530.95	47.31
Sent flowers to Jacob Weishaar upon the death of his brother	0	0
1) mandarin library automation: M5 Hosting Annual Subscription 8/1/19 to 7/31/20	692	61.65
JAMES CORDER-CROSS BORDER TRANS FEE	67.36	6.03
JAMES CORDER-ROADMUNK	4171.29	371.63
JAMES CORDER-ROADMUNK.COM	41.07	3.67
JAMES CORDER-ROADMUNK.COM ROADMUNK	2470	220.08
late fee on Acct # 73722 San Jose Hosting NetBond	74.48	6.63
Dues	1206	107.44
LORETTA MCKAY-AMAZON.COM 4Y8MN1GM3 AMZN	55.47	4.94
LORETTA MCKAY-AMAZON.COM M64G30H21 AMZN	28.24	2.52
LORETTA MCKAY-AMAZON.COM MI5DP23S1	34.82	3.1
LORETTA MCKAY-AMAZON.COM SL25V25N3 AMZN	56.91	5.07
LORETTA MCKAY-AMZN MKTP US M66Q11A20	14.07	1.25
LORETTA MCKAY-AMZN MKTP US MK24B7W73	37.46	3.34
LORETTA MCKAY-AMZN MKTP US MO58E9BP0	33.86	3.01
LORETTA MCKAY-AMZN MKTP US MO80Y8HDO	39.92	3.56
LORETTA MCKAY-AMZN MKTP US MZ0HZ3DV1	34.3	3.05
LORETTA MCKAY-AMZN MKTP US T76JWOOD3	10.89	0.97
LORETTA MCKAY-DISPUTE - AMZN MKTP US T	-10.89	-0.97
LORETTA MCKAY-REVERSAL - AMZN MKTP US T	10.89	0.97
JAMES CORDER-2COCOM DEPART.COM	1016.45	90.56
JAMES CORDER-AMAZON PRIME	129.59	11.55
JAMES CORDER-APL APPLE ONLINE STORE	107.81	9.6
JAMES CORDER-CROSS BORDER TRANS FEE	2.46	0.22
JAMES CORDER-GOOGLE PLAY	50	4.46
JAMES CORDER-HRS PRO ENTERPRISE	295	26.28
JAMES CORDER-OFFICE TIMELINE	1512.97	134.79
JAMES CORDER-SPLASHTOP.COM	29.99	2.67
JAMES CORDER-VISIONAPP ONLINE SHOP	245.89	21.91

Description	Sum of Transaction	Sum of Gas South A
JAMES CORDER-VMWARE USER GROUP, INC.	1080	96.22
BLADE SHARPENING ON THE GRAPHICS DEPARTMENT CUTTER.	28	2.5
Lock set repair	183.15	16.32
GROUNDS	195	17.37
GROUNDS CORP	6529.64	581.72
GROUNDS CORP O&M	743	66.2
GROUNDS O&M	9449.28	841.83
KEYS RETRIEVED FROM ELEVATOR PIT	160	14.26
STEAMPLANT GENERATOR	1675.72	149.29
STEAMPLANT JANITORIAL	450	40.09
Airfare, American 0012378085232, Line_2_Flight_American_01-Dec-2019_to_06-D	218.6	19.48
Airfare, Delta 0062389086875, Flight to and from Vegas, Delta	338	30.12
Conference, Line_1_AWSreInvent2019_Registration_Confirmation	1499	133.55
Lodging, Hotel in Las Vegas, 4 nights, Initial Deposit	304.99	27.17
Lodging, Line_3_Hotel_Harrahs_01-Dec-2019_to_06-Dec-2019	1133.8	101.01
ALYSSA LECOUNT-AMZN MKTP US KZ7CL36K3 AM	44.5	3.96
Cab Fare, went to the Steamplant to remove a computer from the C07 domain. the	13.67	1.22
SAM HELMS-STAPLES 00106351	22.83	2.04
Total	756,354	74,795

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

UG 389

In the Matter of)
)
AVISTA CORPORATION)
)
Request for a General Rate Revision.)
_____)

EXHIBIT AWEC/104

July 21, 2020

Docket No. UG-389
AWEC Rate Spread Summary Recommendation W/ CIO
Oregon - Natural Gas
Pro Forma 12 Months Ended December 31, 2021

	Type of Service	Schedule Number	Avg. No. of Customers	Annual Therms	Avg. Use per Customer per Month	Distribution Revenue at Pres. Rates (\$000's)	LRIC Margin-to-Cost Ratio	LRIC Rate Increase	LRIC Distribution Revenue Increase (\$000's)	Apply CIO Cap @ 150% 6.13%	Reallocate CIO	Apply Floor at zero	Reallocate Floor	Net Increase	% Increase
	(a)	(b)	(c)	(d)	(e)										
1	Residential	410	93,775	52,669,603	47	\$44,931	0.96	4%	\$1,945		\$803		-\$1,120	\$1,628	3.62%
2	General Service	420	12,026	29,002,292	201	\$19,385	0.90	11%	\$2,073	(0.046)	-\$885			\$1,188	6.13%
3	Large General Service	424	92	4,568,309	4,136	\$690	1.19	-16%	-\$107		\$12	\$95		\$0	0.00%
4	Interruptible Service	440	40	8,026,171	16,816	\$935	1.63	-39%	-\$362		\$17	\$345		\$0	0.00%
5	Seasonal Service	444	4	244,770	5,706	\$42	1.35	-26%	-\$11		\$1	\$10		\$0	0.00%
6	Transportation Service	456	33	32,935,576	83,171	\$2,779	1.35	-26%	-\$722		\$53	\$670		\$0	0.00%
7	Special Contract	447	2	5,770,970	240,457	\$175									
8	Total		105,971	133,217,691		\$68,938		4.08%	\$2,815	-1.28%	-\$0	\$1,120	-\$1,120	\$2,815	4.08%

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

UG 389

In the Matter of)
)
AVISTA CORPORATION)
)
Request for a General Rate Revision.)
_____)

EXHIBIT AWEC/105

July 21, 2020

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

JURISDICTION:	Oregon	DATE PREPARED:	06/19/2020
CASE NO.:	UG 389	WITNESS:	Annette Brandon
REQUESTER:	AWEC	RESPONDER:	Joel Anderson
TYPE:	Data Request	DEPT:	State & Federal Regulation
REQUEST NO.:	AWEC - 4	TELEPHONE:	(509) 495-2811
		EMAIL:	joel.anderson@avistacorp.com

REQUEST:

Please provide detail for all legal service expenses incurred in calendar year 2019 by vendor and matter, including a brief description of the legal matter and detailing the Oregon allocated amounts.

RESPONSE:

Please see the Company's response in AWEC_DR_04C for the requested information.
AWEC_DR_04C is **CONFIDENTIAL SUBJECT TO GENERAL PROTECTIVE ORDER.**

Please see AWEC_DR_04C Confidential Attachment A for detail and descriptions of legal services for 2019.

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

JURISDICTION:	Oregon	DATE PREPARED:	06/17/2020
CASE NO.:	UG 389	WITNESS:	Annette Brandon
REQUESTER:	AWEC	RESPONDER:	Megan Kennedy
TYPE:	Data Request	DEPT:	Tax Services
REQUEST NO.:	AWEC - 05	TELEPHONE:	(509) 495-8144
		EMAIL:	megan.kennedy@avistacorp.com

REQUEST:

Has AVISTA applied for any federal, state or local stimulus, tax relief or payment assistance related to COVID-19, including but not limited to the Coronavirus Aid, Relief and Economic Security Act, the Paycheck Protection Program or the Employee Retention Tax Credit? If yes, please explain in detail the federal, state or local stimulus, tax relief or payment assistance program that AVISTA has applied for and provide a copy of the application.

RESPONSE:

Avista has not applied for any assistance related to COVID-19.

AVISTA CORP.
RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	Oregon	DATE PREPARED:	06/17/2020
CASE NO.:	UG 389	WITNESS:	Annette Brandon
REQUESTER:	AWEC	RESPONDER:	Megan Kennedy
TYPE:	Data Request	DEPT:	Tax Services
REQUEST NO.:	AWEC - 06	TELEPHONE:	(509) 495-8144
		EMAIL:	megan.kennedy@avistacorp.com

REQUEST:

Does AVISTA plan to apply for any federal, state or local stimulus, tax relief or payment assistance related to COVID-19, including but not limited to the Coronavirus Aid, Relief and Economic Security Act, the Paycheck Protection Program and the Employee Retention Tax Credit? If yes, please provide the details of such stimulus, tax relief, tax credits or payment assistance program and detail the expected relief or assistance that may be realized by AVISTA from such programs.

RESPONSE:

Listed below are the potential benefits to Avista related to the CARES Act. Avista is not applying for the Paycheck Protection Program as this is generally for small businesses with less than 500 employees.

As described in Docket No. UM 2069 – Deferral Application for COVID-19 Health Emergency in the Supplemental filing on May 1, 2020, Avista estimates the benefit of carrying back any NOL in 2018, 2019 and 2020 to the five prior tax years to be approximately \$6.5 million on a system basis, or approximately \$420,000 allocated to Oregon.

The CARES Act allows companies to defer the payment of the employer’s portion of social security taxes for two years. Payment of social security taxes (only employer portion) due from 03/27/20 to 12/31/20 can be deferred and paid 50% by December 31, 2021 and the rest by December 31, 2022. We estimate that this will provide approximately \$8M of cash savings in 2020. \$4M would be paid by the end of 2021 and the remaining \$4M by the end of 2022. This is a cash only benefit, not a deferral of the expense.

The CARES Act provides eligible employers with an Employee Retention Credit equal to 50 percent of qualified wages paid to employees. This Employee Retention Credit applies to qualified wages paid after March 12, 2020, and before January 1, 2021. The maximum amount of qualified wages taken into account with respect to each employee for all calendar quarters is \$10,000, so that the maximum credit for an Eligible Employer for qualified wages paid to any employee is \$5,000.

Eligible Employers for the purposes of the Employee Retention Credit are employers that carry on a trade or business during calendar year 2020 that either:

- Fully or partially suspend operation during any calendar quarter in 2020 due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to COVID-19; or
- Experience a significant decline in gross receipts during the calendar quarter.

The operation of a trade or business is partially suspended if an appropriate governmental authority imposes restrictions on the employer's operations by limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to COVID-19 such that the employer can still continue some, but not all of its typical operations.

A significant decline in gross receipts begins with the first calendar quarter in 2020 in which an employer's gross receipts are less than 50 percent of its gross receipts for the same calendar quarter in 2019. The significant decline in gross receipts ends with the first calendar quarter that follows the first calendar quarter in which the employer's 2020 quarterly gross receipts are greater than 80 percent of its gross receipts for the same calendar quarter in 2019, or with the first calendar quarter of 2021.

Since Avista Corp has more than 100 employees this credit is only allowed with respect to wages of employees who are furloughed or faced reduced working hours during the period.

Avista Corp must have specific orders from a governmental authority or a significant decline in gross receipts in order to qualify for the credit. The rules are still in process of being written and at this time it does not appear that Avista Corp will qualify for the credit. As a result, we have not made any estimation of what the credit amount would be.

We are closely watching the rules and will make a determination once we have a definitive position.